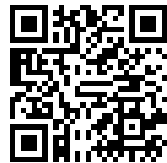


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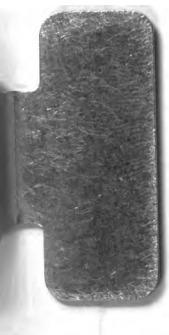
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# GLIMPSSES

AT THE

## ORIGIN, MISSION, AND DESTINY

OF

### MAN;

WITH

### MISCELLANEOUS PAPERS

ON

TAXATION, PEACE, WAR, THE SABBATH, INTOXICANTS, &c.,

SHEWING

THAT UNWISE FISCAL LEGISLATION IS THE GREAT IMPEDIMENT OF OUR DAY TO UNIVERSAL COMMERCE, TO SOCIAL AMELIORATION, AND TO INTELLECTUAL ADVANCEMENT. CUSTOMS DUTIES ARE HUMAN BARRIERS, NEFARIOUSLY ERECTED EVERYWHERE, ACROSS THE HEAVEN-DESIGNED CHANNELS OF HUMANISING COMMERCE.

BY

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## INTRODUCTORY QUOTATIONS & OBSERVATIONS.

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THEOPHY IV. 7.—"Refuse profane and old wives' fables."

PROVERBS XII. 2.—"That the soul be without knowledge it is not good."

SUPERSTITIOUS FICTION IS THE TREACHEROUS ALLY OF TRUTH. ITS SEDUCTIVE INVENTIONS ARE THE SILENT SAPPERS AND INSIDIOUS BETRAYERS OF TRUTH. WHILST UNSOPHISTICATED AND UNADORNED SIMPLE TRUTH IS THE UNFLINCHING FOE AND THE IRRESISTIBLE ANTIDOTE TO SCEPTICISM AND INFIDELITY.

"Man, from the beginning, in his individual, and more markedly in his aggregate mental advancement, has been progressing through unnumbered ages of a transition state, 'from a natural man,' solely under the guidance of brute instincts, to a 'spiritual man,' imbued and guided by the enlightened intellectual sentiments and righteous principles. The mental faculties of perception, investigation, experience and deduction, have culled these moral principles from the transmitted and self-acquired ever-accumulating knowledge. These mental faculties have, and are fulfilling the Divine purpose, by generating moral principles in, and assimilating them to the human soul."

"The cerebrum in man is the organ of thought and physical medium, by which the external objective and the internal instinctive sensational ideas are first conveyed through the nerve-system to the soul's perceptive and apprehensive faculties; and by means of this material instrumentality, these primary ideas are mentally manipulated and moulded into preferential ideas of moral sentiments and scientific attainments."

“The nature of animal existence is of a stationary character except so far as a temporary change is operated on it by human ingenuity. The vocation of humanity is, on the contrary, not to remain stationary, but gradually, by a transitionary probation in the womb of time, wholly to change its character. Yet ‘Men and nations are treated of in history like individuals and tribes in natural history—not as links in a chain of being, the end of which is lost in light, as its beginning is in comparative darkness.’”

“To derogate from the Law of Nature, or to abrogate it, is impossible. From this Law we can be absolved neither by arbitrary legislation, nor public opinion. Nor have we to seek for it an expositor or ‘her interpreter of it than itself. Nor will it be one law of England and another for France—one law of Europe and another for America—one now, another hereafter—but eternal and immutable, of all people and of all times. God—the one, the common Master and Ruler of all things, He is the Inventor, the Expounder of this Law; and His Word, rightly interpreted, is in strict harmony with this Law. He who will not obey it would fly himself, and despise the nature of Man, and in his disobedience to this law alone he undergoes those penal sufferings which are reckoned punishments, and are appointed to teach him to know and respect it.”

“Through Christ came charity and mercy. From theological craft came strife and hatred, and that fatal root of bitterness of which our Lord spake Himself in the mournful prophecy, that He had not come to send peace on earth, but a sword. . . . Christianity, as a principle of life, has been the most powerful check upon the passions or brute instincts of mankind. Christianity, as a sacerdotal system of opinion, has converted them into monsters of cruelty. Higher than the angels, lower than the demons, these are the two aspects in which the partizan religious man on the one part, and the simply moral and guileless religious man on the other, presents himself in all times and countries.”

“The Leaven of the Gospel, and not dogmas, is christianizing the world, civilizing the nations, subduing and replenishing the earth, and regenerating the people with the righteousness, and filling them with the knowledge of the Lord, as the waters cover the seas’ abyss.”

“As in the absence of material, there is no indication of any body; so in the absence of knowledge, there is no indication of any soul. Instincts are intuitive carnal impulses, present in all organic tissue, which are sensorially apprehended by the mind; and are wholly apart from the intellectual, spiritual motives, generated and originating in the soul.”

“It is, however, a fact that the brain is the organ or instrument of the mind or soul; and it is found by long experience and observation that the mind requires a perfect instrument for the proper manifestation of all its faculties. The mind cannot see without eyes, hear without ears, nor become conscious of external impressions or internal incitements, without the nerves of sensation. Seeing, hearing, tasting, smelling, and internal feeling are acts of perceptions in the soul as certain as those of mental and moral action; and the soul can no more perform its true functions unless the instruments are in perfect condition, than we could have correct mental and moral manifestations with imperfect mediums.

“There are in the wonderful structure of the human body what are termed *nerve-overscers*, presiding intuitively over distinct departments. One of these resides in the brain, and has charge of the REASON; another resides under the brain, and looks after the INSTINCTS, FEELING OR SENSE; the third resides in the *nerve-marrow* of the backbone—its function is to see that the BREATHING and the PUMPING OF THE HEART go on steadily and constantly. The first two are allowed certain hours of repose at night, reason and sense being alike dispensed with for an interval; but the third, not needing mental *will*, must never sleep—breathing and blood movement are to be kept constantly going.

“It is found, however, that ardent spirits can put them all to sleep. The reason-overseer is overcome the most easily, and man, abandoned to his carnal instincts, becomes for the time irrational. The sense-overseer is overtaken next, and man becomes a senseless lump of flesh. It only remains to apply a little more ardent spirit, and the nerve-marrow ceases to become a watchman, and then the heart stops, the breathing is suspended, and the drunkard has passed through a ‘sudden death,’ and the verdict of the jury is, ‘FOUND DEAD.’”

“There needeth not the hell that bigots frame  
To punish those who err. Earth in itself  
Contains at once the evil and the cure;  
And all-sufficing Nature can chastise  
Those who transgress her law. She only knows  
How justly to proportion to the fault  
The punishment it merits.”

“They that deny a *God*, destroy man’s nobility; for, certainly, man is of kin to the beasts by his body; and if he be not of kin to *God* by his spirit or soul, he is a base and ignoble creature. It destroys likewise magnanimity, and the raising of human nature; for, take an example of a dog, and mark what a generosity and courage he will put on when he finds himself maintained by a man, who to him is instead of a *God* or *melior natura*, which courage is manifestly such as the creature, without that confidence of a better nature than his own, could never attain.”

“The remedies or prevention of seditions and troubles, is to remove, by all means possible, that *material cause* of *sedition* whereof we spake—which is, *want* and *poverty* in the estate. To which purpose serveth the opening and well balancing of trade; the cherishing of manufactures; \* \* \* \* the moderating of taxes and tributes and the like. \* \* \* Neither is the population to be reckoned by numbers only; for a smaller number that spend more and earn less, do wear out an estate sooner than a greater number that live lower and gather more.”

## PREFACE.

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“Man know thyself:  
The proper study of mankind is man.”

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AN objection may be taken to the contents of this tract introduced as it is by observations on a topic which, it is to be regretted, is too frequently discussed with unavailing acrimony. In reply to this objection, the writer, looking on discussion as a main channel for extending information, desires to offer the following remarks and apology in support of an unhesitating and frank inquiry into all matters of human interest.

Conventional barriers to the discussion of all that are termed controversial subjects, paralyze the only means by which these vexed questions can be rationally solved. The silence they impose on kindred enquiries also seriously obstructs the channels of knowledge generally.

If, when the revolving movements of our earth and of the heavenly bodies were questions of a controversial character, no one had been found bold enough to enter into their discussion, the sublime science of astronomy would have still languished to this day in the gloom of ignoble ignorance; and all philosophy and science, with the



multitudinous blessings they have brought in their train and conferred on mankind, would have yet lain hid in the womb of time.

The condition of human existence, from its beginning—the progressive increase of intelligence—the laws incident to the growth of human intelligence—and the sources and tendency of mental advancement—are surely pre-eminently important studies, and have claims for the exercise of unrestrained, candid, and unprejudiced discussion; claims which, to human interests, are as intensely cogent as are the conditions of the existence of the planetary system, and the laws which direct the movements of crude matter.

DISCUSSION is the primary means by which the intellectual soul of man attains its ennobling intelligence, and develops its apprehension of all truth.

Is man desirous of solving any question, even in his own mind, he immediately argues it by arranging his own thoughts in the attitude of friendly antagonism, for the purpose of seeing the matter of inquiry in all its lights and shades, and of examining it on all sides, and in all its bearings; nor does his mind willingly relinquish the investigation, until, by arriving at a satisfactory conclusion, he is freed from the trammels of embarrassing ignorance.

If the principle of free discussion be admitted, it is surely the duty of all men to advance, with unassuming mien, their adverse views, on any and every subject, controversial or otherwise; and so, by endeavouring to disabuse the public mind of error, to elicit the truth.

Influenced by a deep conviction that discussion even of controversial questions, and especially of those which evolve in their solution the development of the great *first* principles of human action and improvement, is an imperative duty laid on all; and believing that correct notions of all first principles are essential to the disembarassed progress of that intellectual or spiritual advancement, and of those social ameliorations which are calculated to bear man onward to his lofty destiny; the writer of this book has humbly endeavoured, by its publication, to discharge his share of that important duty.

To glance at the beginning—to sketch the nature and means of the progress—and to indicate the final change that will consummate our common humanity—is the contemplated intention of this publication.

“The fair question is, does this newly proposed view  
 “remove more difficulties, require fewer assumptions, and  
 “present more consistency with observed facts than that  
 “which it seeks to supersede? If so, the philosopher will  
 “adopt it, and, after many days, the world will follow the  
 “philosopher.”

Adverse criticism to the views herein set forth is desired, that if any erroneous notions be found in the Book—and some doubtlessly may be found—they may be publicly confuted and corrected.

#### ERRATUM.

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In Chap. III, page 27, in paragraph commencing "Some say," &c. *read*—  
Some say, "we see an important change in Adam after his transgression. He did not feel shame till then; and that he did, after his transgression. Ignorance had darkened his mind to the omnipresence of God."

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## THE ORIGIN, MISSION, AND DESTINY OF MAN.

### CHAPTER I.

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JOHN iii. 6:—"That which is born of the flesh" (or of animal instincts) "is flesh," (or brute instincts) "and that which is born of the Spirit" (or of intellectual reason) "is Spirit," (or intellectual development).

JOHN iv. 24:—"God is a spirit," (or an intellectual intelligence) "and they that worship him must worship him in spirit," (that is, intellectually, rationally,) "and in truth."

I. COR., xv. 49:—"As we have borne the image of the earthy," (or the attributes of animated matter) "we shall also bear the image of the heavenly" (or of the attributes of infinite intelligence.)

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IT is a recognized fact known to all observers of nature and nature's laws, that the internal sensations felt in all animal organisms, commonly called instincts, are the primary motives to action in man and beast. The whelp involuntarily seeks, at its birth, its mother's teats; and the infant, unconsciously, the breast of its mother. This insensate impulsive impetus to action, is an organic law which operates at birth independent of any will in the whelp; and wholly independent of both reason and will in the child; both of which, being faculties of the soul, are slowly developed in after life. In beasts the instincts remain the guiding influence of their actions throughout life. In enlightened man, brute nature's needed instincts are almost supplanted, or at least subdued, and brought under the control of man's developed reasoning faculties, and the soul's acquired ethics. Hence, if Adam's physical existence had in it the inherent laws of human organization (and the Apostle tells us that Adam, the first man, was a natural man), the growth

and developement of his reasoning faculties, to constitute him a spiritual man, must have followed the universal law of progression, and his first actions would be as represented by the sacred historian, purely instinctive, and afterwards intellectual. In corroboration of these inferences, the same Apostle informs us there is a natural or instinctive man, and there is a spiritual or intellectual man. "Howbeit that was not first which is spiritual, but that which is natural; and, afterwards, that which is spiritual or that which is intellectually developed!" Thus the last, in the chronological order of God's works, are the first in the perfection of them, and the first are the last in the excellency of them.

It is here worthy of observation that the human will has no control over the impulsive movement of the heart and peristaltic action, nor, for the most part, over any of the organic internal functionary motions; but, over the internal sensational instincts, such as hunger, thirst, revenge, &c., which crave external action, the human will is consulted, and the mind cannot ignore the instinctive importunate sensations, no more than it can avoid impressions from objects through the external senses. Man's reasoning soul is then required to will suppression, or yield indulgence.

The motive forces, therefore, which in man exist to actuate his conduct, are two, one a primal force of action, inherent in the organic instincts of man's fleshly lusts from his creation, which he has in common with all animated nature. The other, proceeding from principles and sentiment, is a new force of action, generated in the soul, to regulate human conduct. This new force "is not born in or of the flesh, but of, or in the soul. By means of its discriminating and reasoning faculties (which are gifts from its creator) the soul eliminates from its sensational impressions, perceptions, and its accumulated stores of knowledge and experience, the principles and sentiments which give birth to this newly developed active mental force. In the degree that this force prevails, to actuate human conduct, man is elevated from his pristine animalism to be an intellectual or spiritual intelligence, and "becomes a new

creature." All actions, therefore, emanating from human beings are referable to, and partake of, one or other, separately or combined, of these two motive forces. Instinctive motive force, evidently predominating in the actions and conduct of the degraded, the ignorant, and the immoral portions of mankind; and, the mental motive force, or newborn intellectual principle and just sentiment, as evidently prevailing, on the contrary, to guide the intelligent and moral portion of the community. All Christ's precepts, when strictly observed, being spiritually, that is, intellectually discerned, are inculcated and brought into active exercise wholly at the impulse of this unmixed mental motive force, which is purely of intellectual or spiritual origin.

In strict accordance with the invariable rule of progression, "The first man is of the earth, earthy." "The second man is the Lord from heaven." Christ, the last Adam, was made a quickening spirit of sanctifying knowledge to the living souls of men; whereby they are enlightened, and enabled to mortify the old man of sin, or the animal instincts; or, in other words, to supplant and subdue the lusts of the flesh that war in our members, and which prevailed in the first Adam. For "that is not first which is spiritual or intellectual, but that which is natural, or material and instinctive; and afterwards that which is spiritual and intellectual." In accord with this Divine Economy of progression, or transition from the material to the spiritual man, our Saviour emphatically repeats the axiom, "that the first shall be last, and the last shall be first." The first in created existence shall be last in the excellency; and the last shall be the first in the perfection of God's works.

If we would rightly see the force and truth of this important and singularly impressive apothegm, "that the first shall be last, and the last shall be first;" and would correctly appreciate, on the one hand, the inferiority of the inexperienced and unenlightened first specimens of humanity; and, on the other, the intellectual superiority of the experienced and enlightened men of after ages:—if we would truly know ourselves and whereof we are made,—and from its origin,



rightly comprehend the progressive character of our mental constitution, and thoroughly understand the transition state of our nature,—or, as is well expressed in Scripture metaphor, would correctly appreciate “the hole of the pit out of which we are dug,” and from primeval brute barbarism thence trace the sum of our onward mental progress, we must draw forth brute man as history describes him in the earliest times, from the wigwam of his primitive instinctive savageness, and place him for comparison conspicuously side by side, in contrast with the intellectually enlightened, civilized, and christianized man in his cheerful dwelling, surrounded with comfortable furniture and abundance of food and clothing, who now, through the diffused leaven of Christ’s teachings, is instructed in, and imbued with, the ennobling principles of the glorious gospel. It is the leaven of the gospel that has enlightened men to become the subjects of Christ’s Kingdom, and brought with it, as foretold, this abundance of all things needful.

The unscriptural, and, therefore, fabulous notion of Adam’s intellectual and moral perfection at his creation, not only leads the mind astray from the everywhere prevailing law of gradual developement, and constant progression, and far away from the plain statement and simple construction of the Scripture narrative of that historical fact; but it is also opposed to all that authentic history has recorded of the ancestry of the human race. These records invariably trace back the history of mankind from nations somewhat advanced in civilization, or tribes partially tamed,—to men in their normal state of naked savageness, who, having the gregarious instinct of the sheep and other social animals, herded together at the instigation of this brute influence. Otherwise, in the absence of their irrepressible gregarious instinct, whose suppression turns men mad, their inborn sanguinary instinct would have isolated man from man, as is exemplified in the isolated antagonism of lions and other ferocious animals; and, lacking this first element in men’s social advancement and civilization, man would have been left to dwell among the brute creation in perpetual savagery. For the soul’s intellects are cradled in the

innate fleshly instincts of man's organism, of which they are its insensate attributes, as much so as attraction and repulsion are to the magnet, or attraction and gravitation to universal matter. From the sensorial impressions of the instincts, as from those of the external senses, the soul receives perceptions, and from them, by its reasoning faculties, digests and deduces knowledge, and educes the mental motive impulses to the active wisdom which distinguishes civilized man from the savage life delineated.

These savages formed themselves into roving bands, composed of few individuals, and were the cunning, stealthy tenants of primeval forests, or the prowling, treacherous occupants of uncultured plains. They roamed in hostile hordes over the howling wilderness; and they shared with the wild beasts the prey of the desolate localities which they inhabited together in common. They also lived like them wholly on the spontaneous productions of nature. They made no intelligent effort to augment the quantity of their food or clothing, nor had they one provident idea to store up their means of existence, or to save their food from the waste of atmospheric influences and wanton devastation by wild animals. In fact, they were careful for nothing, but to repel, with insatiable instinctive revenge, the inroads of their neighbouring fellow-men; or, with instinctive ferocity, to invade the self-appropriated hunting grounds of others. Hated by, and hating one another with vindictive instinct, these hostile, scattered, scanty hordes of savage men attacked, destroyed, pursued, and repulsed each other almost to extirpation. In the phraseology of the bible, "The earth was corrupt before God, and the earth was filled with violence." These wandering packs of savages, who were the sole human occupants of a world's wide wilderness, possessed no superfluous products with which to seek friendly interchange, and recognised no human rights, but substituted for the equitable right of justice the brute force of wild beasts, and ravished from each other the scanty supplies which spontaneous nature gave them. For the precarious provisions of spontaneous nature, which are the free gifts of providence to all mankind,

and, therefore, are the property equally of all, they fiercely contended. For nature's uncultured soil, and for its spontaneous products, which are given by Providence in common to the human race, they fought and slaughtered each other with the implacable ferocity and deadly feuds of the instinctive brutes around them. No just rights to property were created or regarded amongst them. No spot on the face of the wide earth had yet been cultivated, and thence received the unmistakable impress, and the only ground for a righteous claim to individual right of property. No cultivator of the crude soil had, by rendering it more fruitful of food to all, established an undeniable and indefeasible right of property in land. Human toil and skilful ingenuity had not rendered earth, or water, or vegetables, or cereals, or trees, or animals, or minerals, or any of nature's elements or products more useful, more fruitful, more abundant, or more accessible to all mankind; and, therefore, as these savages, by their own labour, had added nothing to nature's spontaneous products, in which to identify and claim a right of individual or private property, they had no honest property, but what was the common property of all mankind; and, subjected as they were to the constant inroads of unrestricted plunderers, cared not to create any. No cattle were reared, no corn was sown, no orchards were planted, no minerals were dug, for all knew that they were instigated by the unmitigated instinct of self-appropriation, and that all were thieves. They knew that the mischievous hand of the ruthless spoiler would infallibly rob labour of its fruits, and heartlessly destroy the produce of toil. Nothing was produced save only the implements of instinctive chase, and the murderous weapons of instinctively exterminating war. Having the wolf's and the hound's instinct of the chase, and the lion's ferocious instinct of hunger, and more than the tiger's instinct of courageous anger, man found himself by nature unarmed, and helplessly unable to contend against the extended jaws, the formidable fangs, the lacerating claws, and the vast muscular strength of his fellow beasts. Therefore, unable in his normal condition to gratify and satiate the

importunate instincts of his animal nature, man's mental powers were called into requisition, and roused to substitute by art what nature had denied to him,—the complement of brute nature's needed implements.

Such is the universal and graphic picture of man's progenitors, carried back to the earliest dates of authenticated history. Such was their brute condition in their normal instinctive state of undeveloped reason. The guiding sentiments and motive principles of the reasoning soul were undeveloped in these first ages of the human race ; and rampant instinct held in them unbridled sway.

But there was lighted up in the fair face of aspiring humanity a brighter and more cheering prospect, when the intellectual principle of justice, and the spiritualizing sentiment of honesty, began to triumph over the animal instinct of thievish rapacity. When property began to be held, by popular consent, in some degree sacred to the producers of it :—the provident faculties of the soul were then emancipated. Secure in the fruit of their own labour, men then toiled with skill to cultivate the wilderness, and caused the earth to yield its increase ; and, over wide expansive plains, the crops of corn in golden hue waved rich in food to cheer the heart of honest industry. Wild animals were caught, domesticated, and taught to serve the useful purposes of man. The muscular strength of some, and the sagacity of others, were made by man subservient to his daily use. Subordinate to man's all dominant reason, they gave to him their friendly aid ; and, by their docile labour, rendered the industry of their able protector and provident benefactor more prolifically abundant. Then, flocks and herds were reared, and multiplied innumerable over hills and valleys. Then, skins of animals were prepared, and textile fabrics for clothing were produced by ingenious labour. Then, secured in the possession of its fruits, the instinct of construction, which man has in common with the bee, the bird, and the beaver, drew out the soul's giant—mechanical genius,—and roused latent skill and scientific industry from the unprofitable lethargy of past ignorance, to supply abundantly the necessaries, comforts, and elegancies of life. Then, the tools of the skilled artificer were plied diligently to supply the domestic shelter and rational enjoyments of a more civilized condition of mankind.

Then, in the comfortable abodes of remunerated labour, men contributed to create, for individual profit, that general stock of all things, which constitute the only wealth and property of men. Out of these products of labour the wages of industry were, and ever must, eventually be paid. With these superfluous products, beneficially distributed, they trafficked and lived together in the peace-confiding harmony of kindly feelings, mutual dependence, and social good will; and man's soul grown mentally powerful by the acquirement of ever-accretive knowledge, no longer repelled his fellow man. Hamlets, villages, towns, and cities, animate with the useful energy of over-flowing populations, countless for multitude, then sprung up, and crowded with intelligent inhabitants the once desolate wastes of wandering, homeless savages. And then, leisure from instant care and toil left inventive genius free to add the boon of writing to articulate language, and rescue history from hieroglyphic language, and the extravagant fictions of infirm tradition. Then music, poetry, painting, and sculpture, bodied forth in truthful, intellectual imaginings, the concentrated graceful forms and harmonious tones of nature's melodies, and loveliest and loftiest beauties. Then art and science strode the earth, and chronicled the movements of our planet; portrayed its climates, seasons, products, and the condition, circumstances, and character of its inhabitants; analyzed its constituent elements of earth, air, fire, and water; and developed the physical laws and chemical combinations of organic and inorganic matter:—Then science sprang from earth to span the spacious firmament of heaven, and map with accuracy the architectural grandeur of the universe; to trace the varied orbits of the planetary system, and measure with mathematical precision the moving course, in boundless space, of its magnificent machinery. Then the universal diffuser of intelligence,—the PRINTING PRESS, made written language million-tongued, and spread and speeded information from east to west, from pole to pole; and, to the incalculable mental and moral advantage of unnumbered succeeding generations, stored up indestructibly in thousands of depositories, accessible to the multitudes, ever augmenting knowledge for the world's improvement. Immersed in its diffused light, the perceptive vision of the public

mind cast off the scaly films of barbaric prestige. This powerful engine for increasing human intelligence, then disabused men's minds of many prejudices, sincerely held, or sinisterly imposed, to favour arbitrary king and subtle priestcraft's frauds and tyrannic violence. The barbaric expedient, by men first adopted to secure their property from invasion, of placing all private property implicitly at the unlimited disposal of these two types of robber chiefs, was gradually exploded; and, inspired with the prevailing reciprocated sentiment of mutual honesty, men enacted social laws to protect their individual properties inviolate. From the printing press streamed continuously the effulgent rays of light and truth, which ceased not to communicate through all time with never dying speech, the ever accumulating moral, scientific, and revealed knowledge of ages, past and present. Then, swayed by the all-pervading and laudable instinct of self-love, which is an everlasting sentiment, as well as a transient instinct, men learned to advance their self-interests, augment their possessions, and increase their wealth, not ravenously, at the instigation of their pugnacious and rapacious instincts, but, guided by the intellectual sentiment and divine injunction, to seek their own in others' good; they distributed, in beneficial exchange with each other, the productions of their several industries; and thus augmenting their individual and the general wealth of the human family, through the equitable medium of peaceful traffic and individual enrichment, their self-love seemed to generate respectful love for each other.

For self-love is the first breathing of universal love, and in its nature is assimilated to the divine sentiment that originates action in the eternal mind ("for God made all things for His pleasure, for His own pleasure they were and are created"). His self-love is the measure of His unceasing, unvarying love for the whole of His creation. God is love. "With whom is no variableness, neither shadow of turning;" nevertheless, His laws, when outraged, are self-avenging, or they would not be laws; but the pain inflicted is the legitimate offspring of purely deterrent love; for God's love cannot be sullied by the grovelling passion of angry revenge, nor distressed with the

carnal notion of offended justice. Such unfailling love is the example for man's aim in all his intercourse with all his neighbours, and God's design in men mutually dependent.

Nerved with the undaunted spirit of enterprise, daring merchant adventurers circumnavigated the trackless oceans which encircle our globe, washes the shores and enters the bays and estuaries of the earth's continents and scattered islands, and is the great gratuitous highway of nations. These heroic harbingers of peace bore to the peopled regions of every harbour and navigable river, rich freights of welcome merchandise. These noble minded merchant princes thenceforth commenced to interweave with every race of men those indissoluble ties of friendly intercourse and commercial interchanges, which, by Providence, are destined, out of the inexhaustible stores of universal industry, to minister liberally to the wants of all ; and hence, bind, in mutually beneficial bonds of enduring peace and harmonious brotherhood, the whole family of man.

Such are the broad outlines and prominent features of the truthfully recorded history of man's progressive mental power and intellectual elevation, brought down to modern times, and which intellectual power is now augmenting, aspiring, and hastening with accelerated speed, through each more and more enlightened generation to consummate man's intellectual perfection.

The human race, seen thus transformed from barbarism to civilization through ages of mental growth, indicates man's transition state from the natural to the spiritual man ; and proves the apothegm is true, which divinely tells us, that "The first shall be last, and the last shall be first."

Reverting to man's primordial mental ignorance, and to the history thus sketched of the soul's progression in virtuous sentiments and expanded knowledge, we are justified in entertaining the opinion, and may rationally concede that man's intellectual advancement, and especially the signal and early advance made by the intellectuality over animalism amongst the earliest eastern nations, derived its light from, and had its source in, the revelation of divine wisdom first confided to the Syrian Jews ; which, issuing as from a centre of light, was transmitted thence by the individuals of their early, far, and widely dispersed tribes, to the nations bordering on

the Mediterranean, the Red, and the Indian Seas. By means of their dispersion, the enlightened moral code, which was divinely communicated to the Israelites, penetrated, and partially dissipated the gloom of Asiatic, European, and African barbarism. And, by this transfusion of revealed light emanating from God's peculiar people, the aspiring souls of the Grecian sages were illumined with the awakening perceptions of true moral philosophy. It was this moral intellectual light, more than their plundering conquests, which spread the halo of imperishable glory around the far-famed civilization of ancient Athens and renowned Rome.

The manifest triumphant mental power which intellectual sentiment obtained with these mentally elevated classic peoples, indicates irrefutably, the established divine law of mental progress, and intellectual governing control. This constitutional law in humanity transfers the governing power of human action from the receding and waning insensate instincts, to the intelligent conduct of the expanding intellect.

Some other ancient cities also, now lost almost to historic record, whose extensive ruins still remain to attest their former splendour and magnificence, had claims, like Athens and like Rome, to intellectual advancement; and were once too, like them, the centres of great concentrated wealth. Their riches were the accumulated spoil of wars, and their affluence mainly flowed from oppressive tributes imposed on foreign conquered countries. But this plundered wealth was not expended by these warrior thieves as that wealth is which is obtained by honest peaceful commerce, and which is invested in the productive useful arts and sciences, and in fructifying works of reproductive industry; and which arts, sciences, and works, serve to perpetuate abundance, and to add continually to the whole world's increasing wealth. On the contrary, the iniquitous means of obtaining their wealth, which was the ignominious spoil of aggressive war, dried up the very sources of all productive industry. Breaking the heart of honest labour by robbing it of its fruits, these warrior nations cut off from wealth its only sustaining source—the motive, will, and energy to toil for its production. They wasted too, their vilely got treasures, in lavish expenditure on continually increased armaments, and in useless



monumental edifices, some magnificently sculptured, and others of unmeaning, massive architecture. They squandered them also, on pompous, gorgeous public shows; and, sunk deep in sensual gratifications, they profusely dissipated their wealth in enfeebling and emasculating luxuries. These elements of vice, of folly, and of thievish violence, were the sure precursors of the overwhelming retributive justice which overthrew these warlike cities. At first, they flourished by plundering might; then reached the culminating point of ostentatious pomp, wasteful splendour, and sensual voluptuousness; and then decayed, and fell debased, the victims of their then rapacious and sensual instincts.

Having cursorily reviewed some of the prominent historical incidents that have hitherto marked man's gradual transition from normal ignorance to intellectual advancement, it would be leaving the most important point of view in which this vital subject can be contemplated incomplete, were we to ignore the eternal source of light and knowledge from whom our race has imbibed all the mental enlightenment which now distinguishes its intellectual elevation. For there are no arts contrived,—no machines constructed,—no lands cultivated,—no manufactures established,—no sciences discovered,—no material forces to aid and ease man's toil applied,—no canals and no railways connecting links of traffic, and intercommunication made,—no steam-propelled ships built,—no telegraphic wires, nerved with swift transit of thought and will, from town to town extended,—no gas, to illumine with brilliant light the dreary hours of darkness, from coal distilled,—no coals from the earth's bowels excavated,—no ores of useful minerals extracted,—no precious metals dug,—no giant power of steam to perform man's bidding by heat from water evaporated,—no optic lens to magnify man's power of vision discovered,—no vocal, written, and printed language to convey information from man to man, and to accumulate knowledge—their mental food, from generation to generation developed,—no wise political organization framed,—no beneficent commerce expanded,—no beneficial social law enacted,—no love to God and man inculcated,—no moral law, and no doctrinal truth revealed to men, and no mental force of action to supersede the insensate force of instinct in the soul generated, but what were

previously and perfectly well known to God. All knowledge is of Him, and from Him ; and to Him is all the glory and all the praise of its developement by men. It was He who gave to the uninformed souls of men the acretive mental power and faculties gradually to collect and assimilate this vast accumulated knowledge, at first, with languid steps and infirm progress, but latterly with firm hand and with accelerated speed. In the degree that man has acquired this vast accumulated store of information, is his approach towards—although, as yet, at an immeasurable remove—“the image of God,” for which, ultimately to be, he was created. This wonderful human intellectual growth affords a steadfast gleam of faith and hope, prospectively, that the prophetic emancipation by God, at first announced to man,—“behold, he is become one of us,” is in the sure and steady course of being perfectly fulfilled. As men attain to all such knowledge they acquire, in a modified sense, the attributes of God, and must become, as in wisdom they progress, more God like. They are thereby farther removed from original animalism, and have made progress so far in their onward course towards the consummation of their destined intellectual and spiritualized existence.

Thanks be to God, all the evidence both of sacred and general history confirms the cheering prospect that, from the creation to the present time, advancement from a less to a more perfect state is the invariable law of human nature, and probably this same law pervades all God’s universe ; and, by a parity of reasoning it may fairly be argued and inferred that it will ever continue to be so, until the transition or regeneration of the original natural man shall have been matured in the perfected spiritual man. Actuated by just principles and righteous sentiments, and not by fleshly instincts, man becomes a new creature. This regenerating process makes man a spiritual creature of intellect, and not a carnal man of sensational instincts as Adam was.

To entertain the revolting notion that God’s works have, at any time, failed of accomplishing their end, or really and eventually swerved and receded from the conditional circumstances and principles of His original divine purpose ;—that God intended to make Adam at once perfect in mind and body and was unable to do so ;—

that His attempts were powerless, and that His designs failed ;— that it was successfully overruled and frustrated by the interfering impotence of created beings ;—that, although omnipotent, He, the Almighty, was not able to sustain his own work, nor maintain it in its integrity, is not only simply to entertain an absurdity, but this staggering proposition, if admitted, would have the effect of weakening all faith in the Father of Lights, who is Love, Truth, and Stability, “with whom there is no variableness, neither shadow of turning.”

“Shall the counsel of God not stand? Will not He do His own pleasure?”

The very fact of Adam’s transgression shews at once his fallibility, his animalism, and his original spiritual deficiency or intellectual imperfection.

I have gone into my views on this important subject, because the imputing of guilt to our race by Adam’s transgression, and the doctrine of the assumed perfection of his moral character, though generally entertained, appear to me to be a conclusion arrived at by reasoning from false premises, and from a purely assumed and misconstruction of the scripture record, and a fabled fallacy ; and, because I am persuaded that these erroneous and unscriptural notions are adverse to the prevalence of the gospel principles becoming the guides of human conduct, and prevent a just conception being entertained of the origin, mission, and destiny of man ; and serve to paralyze man’s noblest struggle after the attainment of his intellectual improvement and spiritual regeneration.

## CHAPTER II.

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ROMANS xvii., 23.—“I see another law in my members” (that is the instincts) “warring against the law of my mind, and bringing me into captivity to this law of sin” (or impulse to sin) “which is in my members.”

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Some ask the question “Would any die if all were free from Sin?” I answer, show me the Scripture that says that man’s body was made to live for ever, and I will believe it. But if you cannot point out to me a statement in the Scriptures that asserts this fact, then I cannot believe that man’s corporeal existence was made immortal, because it is a doctrine opposed to common sense and to reason; and I think equally opposed to correct scriptural inferences. See Gen. ii. 9.—“Out of the ground God made to grow the *Tree of Life*, in the midst of the Garden.” What was the use of this tree if Adam’s body possessed inherent immortality?

Like antidotes, provided for the ailments of an inexperienced child, is it not a rational inference that the Tree of Life was a necessary provision to save Adam’s life from the mortal diseases flesh is heir to? That the fruit of this tree possessed the healing power of prolonging animal life is manifest from Gen. iii. 22, 23.—“And now, lest he put forth his hand, and take also of the tree of life, and eat, and live for ever.” Deprived of this antidote to human maladies, Adam’s frail body was exposed to the fatal consequences of atmospheric changes (or, may be, of sensuous excesses). “Therefore, God, having compassion on their inexperience and inability to regulate their conduct prudently, and pitying their mental imbecility to

contrive for themselves suitable garments, made coats of skins for them," and clothed the naked bodies of Adam and his wife. He then sent him forth from the Garden of Eden to educe and exercise his skill in husbandry, at the imperative bidding of his instinct of hunger. The day Adam eat of the forbidden fruit his body did not die, and as God is truthful and cannot lie, it must have been something else that died. Human life was not then that which was condemned to die. But from the day Adam obtained the knowledge of good and evil, and had acquired a capacity mentally to entertain a preferential idea for rational and enduring good, and a dissatisfied idea for transient and sensuous evil, his animal instinctive life received that day its deadly blow, was doomed to shrivel up before the light and the power of the soul's accumulated knowledge, rational convictions, and established preferential ideas of and for the moral principles which constitute its chief good, and die. And in the spirit of St. Paul's exclamation: "Who shall deliver me from the body of this death," all mentally enlightened good men have ever since endeavoured to mortify the lusts of the flesh; and the advance of all civilization bears proof to their waning influence and progressive decadence.

Another question is, "Could Adam have been very good" if he were affected with these propensities, viz., with the animal instincts incident to our common humanity? I say, in reply, God did not pronounce Adam very good, but *it*, viz., the whole of His creation was very good. And I suggest the inquiry, could he have ever lived without the motive instincts? Was Adam not of like passions with ourselves? Would he have eaten without the sensation appetite of hunger, or slept without the desire to sleep? Would he have exercised his organs of articulation, and become possessed of the glorious faculty of speech, if the spontaneous instinct of imitation had not provoked their use to mimic surrounding sounds, which are the vocal signs and first rudiments of language? Or, devoid of all mental experience as he must have been, would he have attended to any of the functions of the human system which are essential to its existence, if these and other instinc-

tive excitements had not been inherent in his animal constitution?—was he not a natural, that is, an instinctive, and not a spiritual or intellectual man? “For that was not first which is spiritual, but that which is natural.”

The fleshly instincts are the means which God has appointed to elicit and incite into active existence the latent and incipient faculties of thought, investigation, reflection, and creation of the active preferential ideas of the immortal soul. The developed attributes of the soul fill it (as its comprehensive faculties become enlarged through the progress of Divine revelation, accumulated knowledge, and ages of confirmatory experience,) with all knowledge “to know good and evil;”—and the fleshly propensities which have cradled man’s enlightened intelligence shall themselves be subdued, mortified, suppressed, and finally superseded by the perfected functions and attributes, and, above all, the correct gospel *sentiments* and holy principles of the spiritually enlightened soul; which will then have attained to a perfect intellectual or spiritual man,—“unto the measure of the stature of the fullness of Christ.”

The intellectually degrading compliance, with the instinctive desire to gratify any of the brute pleasures of material sense, for no other purpose than the insensate one of mere sensual indulgence, will be then wholly sacrificed, to make place for the exercise of the loftier gratification and enduring delight of intellectual faith in Christ’s instructions and love to man. These heavenly sentiments, exercised in the active pursuit and attainment of useful objects and beneficent ends, will be sanctified by their ennobling inducements. The intellectual faculties of the immortal soul will then, for ever, expand over the illimitable field of mental enjoyments, and will everlastingly exult, whilst expatiating on and partaking in the interminable development of infinite goodness and infinite intelligence.

It was this adaptation in man’s incipient mental constitution to progress from the instinctive natural to the intellectually spiritual man, which justified God in pronouncing Adam, in common with all his works, very good! for all of them, being

fitted for continual progression, were, for that reason, pronounced to be very good. The Heavens and the Earth were very good when God had finished their creation; and the Earth was very good when it was without form and void, and darkness covered the face of the deep; but it was better when light was diffused, and islands and continents verdant with vegetable productions appeared above the waters; and air and water became animate with organic life; and this beautiful planet was made to be the fit abode for rational human beings; yet, was it not better when God had planted a garden in Eden; exactly fitted to supply the exigencies of an entirely ignorant and inexperienced man? Will it not be better still, when it shall be replenished with myriads of innumerable intellectual inhabitants, whose righteous conduct, honest dealing, and universal commercial intercourse, and enlightened science, will have turned the wilderness into a garden; and whose indefatigable and productive industry will have made the desert to blossom as the rose, and the abounding productions of their prolific industry are distributed broad-cast over the face of the whole earth; and, men, from the least of them to the greatest, shall all know God, and be filled with "His righteousness and glory?"

Christ has taught us that there is none good (not anything abstractedly and unchangeably good,) but God. Hence, we perceive and learn the origin of evil. "That none is good, save God," opens up to us a solution of the vexed question of the origin of evil. Evil is necessarily contemporaneous with creation. All things in creation must be inferior in every distinguishing attribute to God's corresponding attributes, and, therefore, comparatively evil. In confirmation of this everlasting truth, we are told that the nearest approximation in His creation to Himself—the angels in heaven—veil their faces when standing before Him, and all things created inferior to the angels must, in degree, be comparatively less good; or, what is synonymous, must have in their nature correspondingly more evil. And as creation expands and descends from its Creator, it will develop more and more evil in a correspondingly

more and more repulsive character, until the creation will be replete, it may be with the ever-prevailing variety of "vessels unto honour, and vessels unto dishonour." Is it not a fact that variety, through all nature, everywhere meets the eye? And, that what is not wholly good must be partial evil? The term good, applied to any created thing, and the meaning of it, except when applied to God, is either comparative, as compared with something worse, or relative, as relating to its adaptation to produce something better. In this last sense, I understand God's declaration at the termination period of the then creation, that "He saw, (or examined) *every thing* He had made (man included) and, behold, it (the whole creation) was very good." That all His works were very good, being exactly adapted to the end He designed; which was, that by a series of mental development, operating through ages of intellectual advancement in the human species, the whole earth should finally be replenished with intellectually enlightened spiritualised human beings.

I have said above "the then creation," because God's creative attribute, like all His attributes, is infinite, and is ever in operation. God's creative power is not, nor ever will, or can be exhausted. Our incarnate God says: "My Father worketh hitherto and so do I." And the Almighty Father says: "Behold I create a new Heavens and a new Earth!" "If a man be in Christ (taught by and confirmed in the principles of Christ), he is a new creature. Old things are passed away; behold, all things are become new."

The popular notion then, that God, having finished all His works, and completed the universe, and being tired, He rested from His labours, is, on Divine authority, proved to be a concession to the weak conceptions of unenlightened men in the early ages of the world, whilst as yet men were not able to comprehend the attributes of God.

Recurring again to the irrational notion, that punishment for original depravity, is entailed on all future generations, it is asked, does not the fact that infants suffer and die prove it? It is painful for us to see an infant suffer and die; but



shall we, with our limited knowledge, call in question the wisdom and justice of God's providence, and to vindicate His honour from the supposed tarnish of injustice, invent a plea of justification, when he takes what he gave, and does what he will with his own? Can we enter into judgment with infinite wisdom, and balance the amount of moral good that springs from what appears to our finite understanding evil? Christ says of the blind man, John ix. 3, "Neither had this man sinned, nor his parents, that he should be born blind, but that the works of God should be made manifest in him." And speaking of the eighteen, on whom the tower of Siloam fell and slew, was it for their own or Adam's guilt? The Divine answer is, emphatically, "Nay!!! but except ye repent, ye" (by continuing to indulge the preferential idea for evil) "shall all likewise perish." Children die not for imputed depravity. The law that condemns sin had not come to their understanding: "And sin is not imputed where there is no known law (Romans v. 13, 14). Nevertheless, death reigned from Adam to Moses, even over them (children included) that have not sinned, after the similitude of Adam's transgression." But, perhaps, the scheme of His universal Providence, in working out His final benevolent results, demands this, to our finite comprehension, painful necessity. To these observations I would add, that God's universe, to be full, must be infinite in every variety. All that our senses can survey prove this to be the fact. And, to be universally true, it must include human beings who have lived and died, at every period of age, within the limits of human life.

At all events, the notion that death is a punishment inflicted on infants, to avenge some supposed inherent or imputed turpitude in them is an assumption, certainly gratuitous of all divine revelation. Or, if for a moment that monstrous idea be granted, could God, who is love, abdicate this divine attribute, and take vindictive action on infants? This notion, I am compelled to think, is purely an erroneous inference, humanly invented, to fill up a hiatus of withheld revealed information on the subject. The Scriptures truly say: "The

wages of sin is death,"—death to the body certainly in many cases, such for instance, as to the drunkards, the excessive sensualists, the suicides, and often to the warriors, and the murderers, &c.,—death, also, is the wages of sin to the intellectual happiness of the impenitent souls who prefer an animal to an intellectual life. Our penal laws say as emphatically, as does this aphorism: "The wages of proved murder is death." But all must die, and no one infers from this law that all who die, die because they are murderers; neither have we any revealed authority to say, that all infants who die, die because they are imputed sinners; for "death reigns over all," although "All have not sinned after the manner of Adam's transgression."

Economy is an essential element in all God's universe. "Gather up the fragments that nothing may be lost," was the Divine injunction, although the bread was created miraculously.

Death, decomposition, and reproduction, is as essentially a law of our planet, for the purpose of accommodating and economising, in the smallest space and in the shortest time, the largest amount of life:—of that best, and the most glorious gift of the Creator to all organized nature; as is the law of attraction of gravitation, for determining, in inorganic matter, the most economical mode of its existence.

This law of all-pervading death, taken in this extended view, over all organic matter, is also truly a wise and sure indication of the Creator's unbounded beneficence, comprehensive goodness, and infinite wisdom.

That death should be the harbinger of a more multiplied enjoyment of life, than otherwise could have existence on our planet, may seem an anomalous truth; but who can gainsay it? This sublime axiom admits, too, of a spiritual construction, in a higher sense than is indicated in the above observations; for death, operating on rapidly succeeding generations is the entrance into life everlasting of the justified of hundreds of generations more than could be the case if life in this world were perpetual. Amongst this innumerable host it is an admissible hope, infants will be found.

In mitigation of our sympathy for the sufferings and early death of infants, to which allusion has been made, it may be safely said that, in proportion as mankind become more generally regenerated, men will become more enlightened in physical science as well as in the philosophy of revealed truth. The abundance of food, clothing, and shelter from inclement seasons, with which industrial science has administered to human wants, together with improved morals—have already preserved life from fearful waste, and have increased prodigiously its aggregate amount. Prolonged life to infants, from improved science and expanded fields of developed knowledge, will hold out to them, in like measure, prolonged life and brighter prospects of spiritual or intellectual attainments; and I use these two modes of expression because, in my apprehension, they are identical with the soul's requirements. Experience, even in this our day and generation, already justifies confidence in this cheering result. The average of human life in infants has been extended many years, by vaccination and other discoveries in medical science; and great and unprecedented efforts are now being made to extend education to children.

I have no idea of original or any sin being imputed to an infant; but, it may be truly said, that every infant is born of the flesh, with no intellectual motives at its birth to do anything, and it is subject to the normal laws flesh is heir to. An infant is actuated wholly by the blind impulse and instigation of its fleshly appetite. As an example, take the instinct of appropriation. All infants seize, with brute avidity, on everything they desire, and are intent on appropriating it to themselves. Nothing but want of strength restrains them from gratifying this instinctive appetite. Take another example:—Every child is pleased with the brilliancy of the light of a candle, and eagerly tries to gratify the sense of touch, as well as of vision. The pain suffered, mercifully and not vindictively, saves the child's finger from destruction, and serves, also, to teach a general lesson of prudent self-denial, which is the object served, and what all pain is designed to inculcate. Until the soul is edified by the sentiment of doing unto others as we would be

done unto, the infant is as much a thief as is the animal that prowls about to seize on and devour all it can get; yet, the infant is innocent, because it is not conscious of the law,—“Though shalt not steal.” In the first stages of its existence it has no mental powers developed to comprehend the obligation of moral law, and, therefore, by the Scripture rule it is deemed innocent. Knowledge infused into its soul brings with it moral perceptions, and consequently moral responsibilities. But imbibed information elevates the infant from the animal to an intellectual existence. Excessive, disorderly, or unrequired gratification, or irrational indulgence of the fleshly appetites, violates these its enlightened moral perceptions. Depravity thence commences and guilt is contracted, which nothing but repentance, that is, an effective preferential idea for moral sentiment and conduct, can rescue from suffering and degradation.

Such are the conditions of an infant's irresponsibility, at its entrance into this world; and its moral responsibilities after the enlightenment of its mind. Its condemnation for any wilful sin, and its acquittal from guilt on repentance is, I believe, what constituted the incidence of the innocency, the depravity, the guilt, the repentance, and the forgiveness of Adam. Or, as the Scripture says, I Cor. xv. 22,—“As, in Adam all die (that is in like manner as Adam sinned, men outrage their moral perceptions, are guilty, and die,) so in Christ shall all (who, by the force of conviction and choice, embrace His principles) be made alive.”

It is asked, in what did the image of God in man consist? The context of the verse Gen. i. 27, 28, seems to say, that this image consists in the comprehensive capabilities of the soul of man to increase the grasp of his intellectual powers, so as to obtain universal dominion over all the laws of the organic and inorganic material earth, and constitute himself a fellow-workman with omnipotence in producing and providing for the maintenance of his race, food, clothing, and all other comforts and innocent enjoyment of life, and (Gen. iii. 22.) to become as God, to know good and evil, viz., that as the fore-runner

of his race, the moral perception of Adam's soul had commenced to comprehend and entertain a just estimate of the sad folly and the evil of sinful compliance with the sensational impulses of organic carnal desires, and had begun to contrast it with the wisdom and the excellency of holiness, which, after a long series of ages, matured reason and experience would confirm and establish in the convictions of his enlightened posterity. The clear and comprehensive development of which moral perceptions in man would progress through succeeding generations, until, in the fulness of time, the advent of the Divine Teacher would come, who would lay the sure foundations of principles that would issue in man's moral perfections, and in accordance with the apostle's admonition (Eph. iv. 22, 24,) "His regenerated posterity should put off the *old carnal man*, and, putting on the new spiritual man, be perfected in true righteousness, and be one with God in Christ, who is holy." In this passage the apostle calls on men "To put off the *old man*" of animal instincts, such as was Adam at his creation; and "To put on the *new man*, such as Christ is; which is made new in the spirit (or faculties) of the mind."

Surely this passage from Genesis must have been spoken of Adam: not as *to him abstractedly*, but of him, as the representative and fore-runner of the whole human race. "The Scriptures are of no private interpretation." Therefore, it would be monstrous to suppose that this passage was addressed definitely to himself alone. He could not multiply and replenish the earth with inhabitants, except through a long period of succeeding generations. It was impossible he should, in his own person, subdue the whole earth,—convert all its animal, vegetable, and mineral productions, all its elements—earth, fire, sea, winds, gases, and electric fluid—to his use, and bring all its physical laws and natural forces into subserviency to his dominion; nor, that he should have attained to that perfect knowledge and perception of right and wrong, so as to know good and evil, as God knows them. This perfect knowledge—which "in the fulness of time," when human information should have accumulated and ripened into a largely diffused intelligence amongst the peoples of the

earth, and have especially enlightened the Greeks and Romans sufficiently to receive and appreciate the elevating laws of divine morals and truths,—it was alone our glorious Saviour's exalted prerogative to bring down from the Father of light and truth, wherewith to enlighten and sanctify every man that cometh into the world. I, therefore, consider both these passages, which speak of man being made in the image and likeness of God, and of man, in common with all other things, being good, to have been spoken of the human race prospectively; and to be prophetic of the intellectual growth and spiritual destinies of mankind, which is that they should, through ages of mental growth, finally attain to the spiritual or intellectual image of their Maker. The Almighty, whose comprehensive knowledge embraces, with equal apprehension, past, present, and future, spoke of things to come as if the idea, which for ever dwelling in the Omniscient mind, then existed.

I have briefly endeavoured to give what I believe is a scriptural solution to the several questions under philosophical discussion. May it be, through God's blessing, to my own instruction, and to that also of my fellow creatures.

## CHAPTER III.

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DANIEL XII. 4 :—" But thou, Daniel, shut up the words and seal the book, even to the time of the end " (when, impelled by commercial enterprise), "*many shall run to and fro, and KNOWLEDGE shall be increased.*"

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Many think that Scripture speaks plainly that death is the penalty due to sin, and refer for proof to Rom. v. 12, vi. 23 ; James i. 15 ; Ecc. xviii. 4 ; Gen. ii. 17, and they argue,—“ If, therefore, man had not transgressed, there would have been no sin, *consequently no death ;*” and, seeing that infants die, they draw the inference, that children who die in infancy are the victims of imputed guilt. In the proposition, so monstrous, yet so scripturally proved, that, at all events, moral death—death to the permanent happiness of the human soul—is the penalty due to unrepented sin, I entirely agree with ; but to substantiate the inferred consequence, that man’s body would not have died if there had been no sin, no scriptural proof is adduced. God hath not said it. Whereas, Scripture does tell us that the material body must die, or suffer a change tantamount to death in order to become incorruptible, immortal, and spiritual— I Cor. xv. 42, 54 : “ For flesh and blood (with their concomitant blind impulses of animal instinctive laws, which war in our members against the spiritual and intellectually acquired law in our minds) cannot inherit the kingdom of God.” These two laws, which are inherent in humanity, “ are contrary, the one to the other.” The lusts of the flesh are fitted to serve the purposes of man’s animalism ; and the mental laws struggle to rise to a pure intellectual life, by effecting the soul’s

emancipation from the thralldom of the brute instincts, and promoting its regeneration in righteousness. Hence, we may take courage in believing that children do not die for imputed sin, but they die being subject to the physical laws common to the animal structure. For, in Rom. v. 13, 14, the apostle says, "*sin is not imputed* where there is no law;" that is, no conscientious knowledge of law. Christ says, John xv. 29: "If I had not come and spoken unto them, they had not had sin; but now they have no cloak for their sins"—that is, they have now a conscientious knowledge of their moral obligations, which they cannot outrage without committing wilful and criminal sin. Infant children have no knowledge of moral law, therefore sin is not imputable to them. "Nevertheless, *death reigns over all*, even over them who had not sinned after the similitude of Adam's transgression." Let us confide in the unceasing beneficence of God, whose mercy and salvation is always bestowed of His own free will, whilst man is ever the unmerited recipient. That as children are taken from the evil and temptation of, as yet, an unregenerated world, let us therefore hope that their bodies, which are sown in weakness, may be raised in power; which are sown natural bodies, may be raised spiritual bodies.

Some say, "we see an important change in Adam after his transgression. He did feel shame till then." And that, after his transgression, ignorance had darkened his mind to the omnipresence of God. But I ask, had he, till after that act of terror-stricken experience, knowledge to know good and evil? And if previously to this chastening event, he had no adequate moral conception—no conscientious appreciation of either of these essential elements of morality, would not his moral ignorance preclude his mental apprehension or appreciation of any of God's attributes, and exclude all his sentient feeling of shame?

Captain Cook found the aboriginal inhabitants of New Holland as exposed in their nakedness as were Adam and Eve, or, as were the brutes around them, and as devoid of all sense of shame. But who, from this fact, would infer



that the New Hollanders were imbued with a refined sense of propriety, or that they were not grossly and carnally minded? Such a notion would shock common sense, and would be as great an error from the facts of the case, and such a mistake as, I think, those make who assert the immaculate nature of Adam.

Nor does the brief Scriptural statement, that God talked with Adam in the Garden of Eden, necessarily convey an exalted idea either of Adam's intellectual attainments or moral perceptions. God is frequently represented in the Old Testament as having talked to man by signs and wonders, as well as in articulated language. He does so still; for, "the heavens declare the glory of God." By which of these modes God addressed Adam we are not told. But, in the New Testament we do find him dwelling amongst men—"God with us;"—meek and lowly, and divested of all that gorgeous ostentation with which vain man has traditionally invested and shrouded Deity—talking and frankly discoursing face to face with man, in accordance with the laws of humanity, and "speaking" with the power of wisdom and benevolence "as never man spoke," not by preference only to the excellent and the learned, but to the publicans and sinners—to the depraved, the foolish, and the lost of the house of Israel—to those, in fact, who, like Adam, not being whole needed a physician.

As an argument which is used to substantiate the popularly received notion of Adam's perfection, the passage in Ecclesiastes vii. 29: "God made MAN upright; but THEY have sought out many inventions," is quoted. I think this passage has no allusion to Adam personally whatever; but the word man is there used in its generic sense. Perhaps the meaning of this passage is—God, by his revealed truths, and by the recipient capabilities and reasoning faculties conferred on the human soul, has provided the perfect means of making mankind upright. Redemption from sinful compliance with the lust of the flesh, and sanctification, through the moral teachings of Christ, give competency to these means fully to accomplish

this object. But, by reason of the infirmity of man's faith in the omnipotence of simple revealed truth, which will and must prevail ultimately; *they* (mankind) and not Adam, have sought out many adulterating inventions which interfere with this beneficent design. Such was the calf in Horeb, and such are the image and saint worship, the ceremonial rites, and sacerdotal robes and offices in Christendom, which are invented to make, according to their vain presumption, the teaching of religion more attractive, or more impressive, or more effective in their finite comprehension and infidel notions, than the simple means of preaching and persuading all men to believe in the divinely revealed truths would do, which are the only means appointed by God's word, and also the only rational means of accomplishing human regeneration.

The divine mandate given to Christ's disciples, for all time, was to go forth and persuade all men to believe in the principles He had taught, and enjoined them to have practical faith in. The rational and simple object aimed at was to enable man to understand, rightly appreciate, and habitually practise the elevating gospel rules of life. All else is priestcraft surplusage, foisted on the ignorance and superstition of their fellow men, probably with good and pious intentions.

Thus rendering, by their traditional inventions, the word of God comparatively of no effect. These inventions have only served to misdirect the application of mental investigation, to delude the understanding of men, and to retard the consummation of that event, when mankind, "being all taught of God," will be made perfect in that righteousness which shall cover the earth as the waters cover the abyss of the sea.

The inherent power of gospel principles to obtain for themselves, among men, a preferential idea, have broken through the gloom of these spurious surroundings and leavened the community with their civilizing effects, which is a natural sign and sure indication that the day is swiftly coming when the great expansion of superior knowledge will sweep away all these spurious incumbrances from the Christian religion. Men will for ever discard superstition and bigotry from their enlightened minds.

These spurious adjuncts to true religion, which darken the purity of Christian principles, will be dispelled and fade away before the expanded light of truth. Men, hearing and doing the sayings of Christ, will build their firm belief in Him, solely because of the everlasting foundations of the truthful doctrines He taught. They will even cease to desire, or look for, miracles as a foundation on which to rest their faith. They will attach little importance to illusive incidents which would be abhorrent to God's established order and the laws of nature. They will shun to be reckoned amongst that "wicked" and condemned "generation that," to confirm their faith in pure truth, "seeketh after a sign," and look for a religion adulterated with unnatural wonders. Guided by the wisdom of Christ, they will rest their prospective hopes on the natural signs of the times. They will rely confidently on the orderly phenomena which mark the natural progress of man's intellectual advancement. The Christian religion will then be unfettered from the trammels of human inventions, which have lamentably adulterated its practical effects. It will teach and dispose men, of all ranks and kindreds, to deal righteously with each other. The governing and the governed will alike know, appreciate, and observe, the origin and just claim to all property, and will maintain irrefragably the equal rights of all men's property. Man's industrial strength to labour, and its honest earnings will be held, of all property, the most sacred; and all hindrances to remunerative employment will be felt to be, amongst social crimes, the most abhorrent. No obstacle will then be impiously interposed to impede the free interchange of the products of men's labour, and withhold from honest industry and pining indigency that effective relief to its wants, for the relief of which, whenever men have wisdom freely to avail themselves of the blessings of commerce, an all-wise and bountiful providence has, out of labour's surplus products, amply provided. No duties will be imposed on articles which constitute the comforts of the masses. The revenue required to defray the expenses of maintaining government will cease to be drawn from the hard-earned wages

of the toiling multitude, by taxes charged on the articles consumed by them. Their ability to consume being also the measure of the demand for their labour, its profitable employment will not be oppressed by the two-fold grievous affliction of suppressed employment, dear living, and privation, which are brought upon them by the indirect malignant fiscal system. The necessary expenses of government will be provided for by an equitable and direct tax, levied fairly in proportion to the relative means which each individual in the commonwealth has of paying it. A common individually ascertained fiscal burden will beget a unanimous disapprobation of all careless waste of public funds, and rigid national economy will be popularly and imperatively enforced in all departments of the state. The fiscal legislation which, by adding taxes to the cost of useful articles, first subjects the millions to privation, and then, by the restricted consumption, deprives them of remunerative employment for their only property, which is their labour—plunges them into abject poverty; and, stopping productive industry, creates scarcity, and depresses the circumstances of all grades of the community, will be abolished for ever. Customs and excise taxes will be found only amongst the recorded atrocities of past history. Every man's own labour, and that which it has produced, will be held sacred. It will not be taken from him, nor will any portion of it be abstracted by indirect or direct taxes even for state purposes, without his consent; and the divine law, "thou shall not steal," which is the moral social cement of the world's social union, and the foundation of all human advancement will be held politically, as well as socially, sacred. Men will be united in one mind as zealously to preserve this law from infraction by the state, as they now enforce the observance of it between individuals. "Their officers then shall be peace, and their exactors righteousness." Joined together in the profitable and blessed bonds of untaxed and unimpeded commerce, all countries will live together in indissoluble amity and peace, and the strife of nations will for ever cease. Casting aside their animosities, their nationalities, and their antagonisms, the peoples of the earth

will be amalgamated in one common and universal brotherhood. Impelled by a rational apprehension of their private and mutual interests and relative exigencies, the families of mankind will become the willing almoners of God's bountiful providence and blessing on honest productive labour; and, through the sanctified channels of universal commerce, they will eagerly minister to each others wants, out of the superabundant productions of their several industries. "Their merchandise and their gains shall be holiness to the Lord; it shall not be laid up, [uselessly] for their merchandise shall be for all that dwell [on the face of the earth] before the Lord, to eat sufficiently, and for durable clothing."

The natural forces of the material world will give to man's ingenious labour productive abundance, and abundance will be distributed everywhere. The vast consumption of everything, cheap as man by art and science can provide them, but not by a reduction of wages or profits, will everywhere give to the cheerful sons of active but scientifically softened toil—the happy boon of liberally remunerated employment; and the flood-tide of wealth, which consists entirely of the products of industry, will expand trade and commerce, and diffuse knowledge, and the means of acquiring it, to the utmost limits of human habitations, and will pour affluence into the lap of all the classes, conditions, and occupations, which, harmoniously blended, constitute the social fabric. This equitable dealing between man and man is the bond of social union. It is the very element which will replenish the whole earth with the multitude of its innumerable, spiritualized or intellectually enlightened, virtuous, and happy inhabitants. Throwing off the sway of their brute instincts, men, perfectly sobered by abstaining from all that can intoxicate and paralyze the cerebrum—that organ of thought and instrument of intellectual restraint,—on the animal impulses of the cerebellum,—that organ of brute instincts which alcoholic drinks inflame, no, not inflame, but set free of all restraint to follow the propensities of their normal and lower nature, will then "seek the kingdom of God, and His righteousness; and all things will be added unto them;" not exclusively to be wasted on

the lusts of a few ; but, universally, to reward liberally from the vast store of "all things," the industry of the many, and effectually to supply the material and intellectual wants of all. These glorious results will surely be the practical effects of unadulterated christianity, when accumulated knowledge shall have purged it of heathenish traditions and spurious inventions. Unswerving faith in the efficacy of its pure principles will then have substituted in men, for their insensate instinctive impulses, the spiritually moral motives and sentiments of the enlightened intellect ; and, thoroughly knowing good and evil, they will be individually and collectively able and willing to choose the real good, and to reject the alluring and ilusive evil. The clear light of sound public opinion, which even now begins to emanate from the enlightened understanding of the intellectual masses, will cast into the shade the imperfect political lights of arbitrary rule, and will direct the movements of the state luminaries. The suns, moons, and stars, of the political horizon of past ages, will wane and drop from their spheres before the general illumination of individually diffused knowledge.

In winding up this correspondence allow me, in the paraphrased but sublime and precious language of Scripture, to state the substance of the opinions herein advanced.— In the beginning God created a perfect instinctive animal—man, and breathed into his nostrils the breath of life, and man became a living soul. And the soul was without form and void, and darkness was upon the face of its deep uninformed cavity, and filled with palpable darkness its profound capabilities ; and the spirit of God moved on the face of his embryo, but vast, comprehensive faculties. And God said, let there be intellectual light to illumine man's chaotic mind, and there was light ; and the glimmering light of reason shone in the darkness of inexperience, and man's blind instinctive passions, shrouded in mental ignorance, comprehended it not ; for, "the carnal mind is enmity against God," and to the engrafting of His moral laws in the soul, is antagonistic. But, as the restless antagonistic principle of the instinctive human animal must sink into the gloom of eternal death,

and from its ashes the intellectual soul must soar to the bright realms of everlasting bliss and intellectual light;—light from God began to beam forth from the perceptive, reflective, inductive, accumulative mental powers of the human soul and transmissive faculty of the human experience; and, spreading down from Adam through long generations of savage, semi-barbaric, and partially civilized life, to the descending links of his more civilized posterity, it went on increasing and expanding with the growth of men's experience, till, "in the fulness of time," when, by the intercommunication of the nations who peopled the islands and indented shores of the Mediterranean Sea, knowledge had increased; and thus that commerce-created field of refined intellect, having become ripe for the reception of the glorious light of the Gospel, it burst forth in the refulgence of the unclouded Sun of Righteousness, who brought a flood of light into the world, which "lighteth every man that cometh into the world." For, "It is the spirit" [of His enlightened and enlightening instruction] "that quickeneth; the FLESH profiteth nothing;" "the words He spoke they are spirit;" and the spirit of His WORDS is unmistakeably manifest in the widely diffused moral leaven, which outside the professedly religious bodies, "has leavened with Christ's Gospel the whole lump" of civilized christendom, and inspired it with the dignity of moral life; and no wonder, for they convey the light of knowledge, of truth, and of life. "And this is the condemnation, that light is come into the world, and men loved darkness rather than light, because their deeds and superstitious inventions (the offspring of carnal appetites) were evil." Notwithstanding, this intellectual, this spiritual light will continue to expand till it reach meridian splendour, and fill with the light of truth and wisdom the immortal souls of every member of the human family.

Man is in a transition state, advancing from barbarism to civilization,—from the ignorant brute and naked savage to the scientific and morally enlightened man,—from the carnal to the spiritual man. God wills it, and history proves it. The

advance already made in the progress of this glorious transition is too manifest to be denied. Our planet is even now encircled by the mental "lightning that lighteneth out of one part under heaven, and shineth unto the other part under heaven," in such rapidly succeeding streams of newly-developed knowledge as almost to elude observation. All the nations of the earth now participate in the expanding effusion and swift transmission of this intellectual light, and are hastening to the consummation of their divinely-destined, regenerate, and spiritualized existence. The means for accomplishing this transition are based on an intelligent love to God and love to man; and, though slow, its consummation is sure; it will not always tarry.

Man in his ORIGIN, is instinctive. The acquisition of all knowledge is his MISSION. And the DESTINY of his race is to become purely intellectual, "equal unto the Angels of God in heaven, and children of God." This is the natural law of humanity which historically has elevated man, and ever will continue to raise him from normal savagery to civilized and intellectually spiritualized existence.

Seeing, then, that the lofty destiny of man is his spiritual existence, or, (what is synonymous) his intellectual elevation; it behoves us all, in instant and earnest supplication for divine aid, and dependent faith in the sure promises of Him who is willing and able to succour us, "to strive diligently after this glorious prize of our high calling."

If I shall have succeeded in opening up a clear apprehension of man's mental impotency at his entrance into existence—if I shall have given truthful notions of the nature and means incidental to his mental progress towards intellectual growth and spiritual power, and shall have rationally indicated the final change from the natural to the spiritual man, which will consummate our common humanity—if I shall have succeeded in establishing the conviction in the minds of those who read this book, that, as the material aliment, taken into the body and digested by the stomach, is the food that feeds, forms, and expands its developed growth, so, also, knowledge taken into the mind



and digested by the reason is the intellectual food that nourishes, informs, and expands the growth, and develops the faculties of the human soul—if I shall have made good progress towards the accomplishment of this great achievement, then the intention contemplated by the publication of this book will be attained, and my reward will be complete.

CHAPTER IV.

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TIMOTHY iv. 6.—“For bodily exercise” (that is, *bowings, genuflexions, and ceremonial rites*) “profiteth little; but godliness” (that is *intellectual morality divinely inculcated*) “is profitable unto all things, having promise of the LIFE THAT NOW IS, and of that which is to come.”

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Taxes levied on commodities, and especially custom-house and excise duties imposed on the staple articles of commercial exchange, are human barriers, which short-sighted statesmen have ignorantly and impiously erected everywhere across the heaven-designed channels of humanizing commerce.

Indirect taxation on articles of general consumption is, in effect, the monstrous exaction, in disguise, of an exorbitant poll-tax, which falls, with indiscriminating weight, as heavily on the poor man's precarious income, as it falls lightly on the certain revenue of the rich. Its oppressive burden on the labouring classes is so overwhelming that, if the amount of this enormous impost on each labourer was known, and from every one was openly and individually demanded, its exaction would justly excite universal execration; and, yet, the injustice is exceeded by the gross impolicy of this fiscal system.

The abolition of indirect taxation, and the substitution for it of a direct impost on income, equitably levied on all, would be an act of justice to the people and a blessing to the whole world. This salutary fiscal change would be the master triumph of honest intellectual sentiment over instinctive rapacity. It would highly exalt our country, for, it would be the glorious homage of a whole nation to the law of honesty; to the sacred rights of the poor man's property; and to the civilizing influences and sanctity of christian principles.

Indirect taxes frustrate the laudable efforts made by commercial enterprise, by mechanical genius, and by agricultural science, to cheapen and to render plentiful every production. The indefatigable efforts of the husbandman, the untiring inventions of the artizan and manufacturer, the discreet economy of the trader, and the ardent enterprise of the merchant, are unceasingly engaged in increasing the quantity, and cheapening the cost of everything, out of which the wages of labour are virtually paid,—the profits of all employments, trades, and commerce are obtained,—and by which all land and other fixed property are continually enhancing in value,—and by which economic industry all the aggregated wealth of the nation is accumulated. The baneful effect of taxes on commodities is diametrically the reverse of these beneficial influences. They diminish the quantity of everything, curtail consumption by excess of dearness, arrest the employment of labour, depress wages, blight the profits of agricultural and mechanical pursuits and commercial enterprise; increase pauperism, decrease the value of land, and of all fixed properties, and impoverish the whole nation; and even the whole world of mankind suffer privation from this stolid fiscal system.

Happily for England, the potency of the cheapening and plenty-creating process has hitherto prevailed over this malignantly impoverishing fiscal system. But this is no reason why it should be allowed to continue, or why the more equitable and infinitely less injurious system of direct taxation ought not to supersede it.

Great moral advancement throughout the whole world rests upon the abolition of the customs duties, as well as an immense increase to the physical comforts of mankind. Therefore, anxiously desiring the increased comforts and the consequent elevation of our common race, and believing that a change from the fiscal system of custom-house and excise duties to direct taxation is essential to the attainment of this sublime result, and earnestly hoping to promote its consummation, I have added to the previous remarks on the *Destiny of Man*, the following Appendix.

## FISCAL OPPRESSION REMEDIED.

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JAMES V. 4 :—“ Behold, the hire of the labourers who have reaped down your fields, which is of you kept back by fraud ” (that is, by any arbitrary taxes, or insidious abstraction of wages,) “ crieth ; and the cries of them which have reaped are entered into the ears of the Lord of Sabaoth.”

MAIACCHI iii. 5 :—“ And I will come near to you to judgment : and I will be a swift witness against those that oppress or defraud the hireling in his wages.”

ISAIAH XLi. 9 :—“ They shall not hurt or destroy in all my holy mountain ; for (*this reason, that*) “ the earth shall be full of the knowledge of the Lord, as the waters cover the sea.”

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### No. I.

Whenever I deplore anything, the first suggestion to my mind is to seek for a remedy. So long as the government can gather the taxes without exciting complaints from the suffering millions who pay them by an insidious system, fatally delusive though it is, as regards its general and impoverishing operation on the public, you may depend they will never discontinue to expend extravagantly the revenue they have obtained so easily and so ungrudgingly. The mighty revenue of this kingdom is collected mainly by means of custom-house and excise duties. It is the operatives of this country who pay the largest share of the taxes—who furnish the sinews of war—who, in the consumption of these taxed articles, contribute, in pence, that which amounts to thirty-two millions of money, annually paid by them into the Exchequer. It is high time that they should know this, and knowing it, that they should make a loud and startling demand to the government of the country, for the total repeal of the excise and custom duties—which, to an extent greatly exceeding the actual amount of these taxes, enhance the cost

of the articles on which they expend their wages, and thus *oppress* and *virtually defraud* them. It is time that this iniquitous and cruel fiscal system should be abolished. The time is fully come when these, their hard-earned means, should not be drawn out of their exhausted purses, to be squandered lavishly, to supply the pecuniary means for such wicked purposes as that of raising a military power to destroy their fellow-creatures, and to maintain armaments, the tendency of which is to nourish an inveterate dependence, for the maintenance of social order, on brute force, and to overawe the spirit of rational liberty. I believe that the remedy to this evil would be, to call upon the government no longer to levy the bulk of the taxes upon the working classes, but to raise the whole revenue of the kingdom from the property of the kingdom; not upon the poor man who cannot support it, but upon the rich men who are able to spare it, and who, if they knew rightly their own pecuniary advantage in the fiscal change, would willingly pay it. I will answer for it, that if they who make the taxes should have thus to pay the taxes, they would be the most thrifty legislators, and the most zealous supporters of rigid economy in every branch of public expenditure. Our statesmen are as thoroughly acquainted with these facts as I am, and are anxious to adopt a more equitable fiscal system. They only wait the enlightenment and unmistakable expression of the public opinion and of the people's will, in relation to this all-important subject of fiscal reform, to carry out a thorough fiscal change from indirect to direct taxation. The malignant principle of taxing the articles most consumed by operatives, deprives the mass of the people of the comforts they would otherwise enjoy, and limits their power of consumption; and since the great mass of all that is manufactured in, and brought into, this kingdom, is consumed by the operatives themselves, it follows that if you diminish the power of this consumption, you diminish in like manner the employment of the labouring classes. Thus it follows, also, that, owing to indirect taxation, there is an immense amount of unemployed labour in Great Britain and Ireland. These

unemployed men and women represent a mass of human beings, who are an overwhelming burden on the rest of the community, and who, with good reason, form a fearful accumulation of political dissatisfaction, and who are always painfully competing with the whole community of labourers for the contracted employment at reduced wages. Mark this : in England, you have gone upon the principle of taxing the labouring men to such an extent that you have exhausted their means. This fact has been fairly tested. When the rate of taxation upon any commodity has been augmented, in hopes of increasing the national revenue, you find, at the termination of the fiscal year, that there is no increase in the exchequer receipts, although you have levied a higher rate of taxes : for, in consequence of the price being increased beyond the means of the masses to purchase it, the consumption of the taxed article has fallen off so much as to defeat the object. A falling off in the consumption of staple articles is a very alarming symptom of national decay. It not only indicates that trade and employment of labour have ceased to expand, but that they are shrinking within narrower limits, whilst the population is increasing at the rate nearly of one thousand per day. One thousand additional pair of hands, therefore, every day require an additional amount of employment to enable them to be self-supporting, but as there is, in such a lamentable case, no additional employment, they must share the employment, and divide the aggregate wages with those who are previously employed ; or they must be wholly idle, unproductive, able-bodied paupers, living at the cost of those who are employed. The numbers of these non-producers, under such circumstances, would daily augment, and daily weigh more and more an unproductive burden on the poor rates. Ultimately trade would succumb to this burden, and the produce of the land would be eaten up by the unproductive, able-bodied paupers. Land would not be tenantable, and rents would cease, as for this cause they have done, in many instances, in Ireland. That far-seeing politician, Sir Robert Peel, foresaw the disastrous consequence to the

nation if an unmitigated indirect taxation were longer suffered to depress consumption, curtail our commerce, restrict the employment of productive industry, and suppress the creative powers of the nation's aggregate wealth, out of which all taxes are paid. He prescribed a remedy for the cancerous and impoverishing evil, and staid the nations downward career, by imposing an income tax of £5,000,000 per annum, which enabled him to abolish indirect taxation to the amount of some millions more than that sum. By this wise fiscal change he restored to the nation an increasing consumption, an increasing external and internal commerce, and an increasing demand for the employment of productive labour, culminating in increasing national wealth, and then, once more, the country beheld itself progressing prosperously.

The political fiscal remedy, prescribed by Sir Robert Peel, has been most satisfactorily efficacious ; and the vital interests and prosperity of all classes, but especially of the industrial classes, demands that the direct taxation of an income tax should be expanded to a broader basis, and augmented in its per centage amount, until it may have superseded every vestige of custom-house and excise duties, and left commerce free to expand its blessings to every human being on the face of the earth. The labouring man ought only to bear equal fiscal burdens with the rich. Why should the poor man's lamb be taken to pay any portion of the rich man's social or political obligations? Is it just to spare the flocks and the herds of the *rich*, and draw the pecuniary means of paying the interest on the national debt, and the extravagant cost of government, disproportionable, from the precarious, hard-earned wages, and necessities of the *poor*? The vital question of making the poor pay the obligations of the *rich*, has long since been carried to, and tried before the high court of heaven. An everlasting verdict against it has been indelibly registered. The wicked act has been pronounced by this sovereign court to be an atrocious and insufferable crime ; and to avenge and correct its perpetration, if long persisted in, the retributive sword of outraged humanity sweeps over the devoted population

that, in stolid apathy, endure the unrighteous spoliation, as it has recently done in Ireland, in the terrible shape of a diminished power of consumption,—want of employment, horrible destitution, aimless popular commotion, gaunt famine, fatal pestilence, terror-stricken emigration, and, to all classes, universal ruin and wide-spread desolation. If, instead of you labouring men being compelled to pay fifteen per cent. of your wages to the exchequer by means of indirect taxation, as you now do, the government officer should visit your houses on the Saturday night, and, ascertaining how much you had earned during the week, were to demand fifteen per cent., or even ten per cent., from your earnings; and, if they were not to require an equal amount, but only four or five per cent., from the incomes of the wealthy; or if the tax gatherers were to demand a poll tax—which indirect taxation virtually is—from you, of an amount so large compared with the small sum paid by the rich, why, you would rise up as one man, from John o’Groat’s house to Land’s End, to repel such an insufferable, inequitable, and iniquitous demand. Let, then, a cry be raised from every part of the kingdom against this system of foul wrong! Let the millions protest against the continuance of these cruel imposts, which take, at the least calculation, ten per cent. of the precarious incomes of the labourers, whose families depend on the employment, of their labour—on their health—and, as it may be truly said, on the breath of their nostrils. Oh, ye citizens of this great metropolis, be noble in your knowledge of these things. Instead of fruitlessly expending your money in the futile effort to raise your wages in vain “strikes and turn-outs,” devote half the sums you have so vainly wasted, to the purpose of creating a public opinion in favour of direct taxation; and your labour, which is your only property, will, ere long, be freed from the everywhere prevailing fierce competition, which it grievously experiences, and will obtain its legitimate value. You will then reap the just and liberal reward of your labour, which an active demand for its employment, over supply, always commands. It is not for yourselves, nor for England only, that I call upon you to



do this. It is that you may emancipate, from fiscal oppression, your fellow working men throughout the whole earth, as well as yourselves. This nefarious mode of taxation is adopted in every civilized country in the world, and it is time it should cease, and taxation be removed from the shoulders of the labouring men; and, as I before said, a fair share of it be put upon the shoulders of those who can bear it. Listlessly folding your arms in criminal apathy, will you stand by and weep in silence over your misery and distress? or will you not rather rise up in the lofty dignity of your enlightened reason, and point out to the government that this fiscal system is unjust, impolitic, and nationally impoverishing, and that you will endure this treatment no longer! The taxes you pay are to secure the realized property of the country. Then let the realized property of the country pay its just proportion of these taxes: this is just and equitable in the sight of man and in the sight of God. I came to London purposely to enunciate these views; may they spring up in your minds, and induce deep, loud, and legitimate remonstrance against the continuance of this fiscal injustice which oppresses you; and may you become disseminators of these principles, wherever you go! I rejoice in the signs of the glorious events, now passing and coming, and in the spread of intellectual light, and truth, and justice. Give us your aid, and the end shall be success.

## No. II.

MR. LAWRENCE HEYWORTH, M.P., AND THE DERBY CHARTIST  
ASSOCIATION.

A Petition in support of the People's Charter, from the Chartist Association in Derby, having been entrusted to Mr. Lawrence Heyworth for presentation to the House of Commons, the honourable gentleman subsequently forwarded to the Secretary of that Association the following letter:—

*House of Commons, July 2, 1849.*

SIR,—I have just had the pleasure of presenting to the House of Commons the petition for the People's Charter, which you have entrusted to my care. I shall gladly avail myself of the occasion, which I expect next Tuesday will afford me, of giving my support to it.

The great and practical grievance of which the people have to complain is, that they are taxed *WITHOUT their consent*, and contrary to the true spirit, inherent justice, and vital essence of our excellent constitution. Deprived of their constitutional right to the enjoyment of the franchise, they have no control over the expenditure of the funds, to which they are oppressively made to be the main contributors.

An extortionate and unbearable drain from the hard-earned remuneration of the industrial classes is absorbed by custom and excise duties, and is abstracted from their limited means of existence, in the extra price they are compelled to pay for the taxed articles they consume. Their ability to increase consumption, and to augment the demand for the productive employment of labour, sustains thereby a fearfully impoverishing check. Millions

whose produce, if their labour were employed, would largely contribute to the common stock of national wealth, and who earnestly seek employment, are condemned, by our impolitic and iniquitous fiscal system, to remain in the abject condition of compulsory indigent idleness. The unrepresented and unenfranchised millions are absolutely robbed to the amount of these imposts, because it is without their consent that these taxes are drawn from them. A cruel and oppressive fiscal system exacts from their aggregate annual wages £32,000,000, out of the £56,000,000 of money, which government, unchecked by the helpless millions of actual sufferers, lavishly squanders year by year, and which the members of the legislature almost unhesitatingly grant out of the money which is drawn from the poor people's wages, and which is raised with vampire ease, and almost without complaint, from the exigencies of the masses. This insidious system of indirect taxation necessitates the endurance, by the labouring masses, of more dreadful sufferings than the privations to which the dearness of the taxed articles compels them to submit.

The greatly diminished consumption of every thing, which labour abroad or labour at home is employed in producing, and which is occasioned by taxes on the articles of staple consumption, deprives the labouring classes of the unlimited employment, and the means of earning an honest livelihood, which unimpeded consumption would assuredly supply. It takes from them the noble birth-right of self-supporting independence, and degrades them into the servile meanness of pauperized dependants on the labour of others; whereas, common justice, the prosperity of the country, and wise economy, demand that the labouring and industrial classes ought to pay only their equal share of the burdens of the state, by means of a direct tax, equitably levied on all incomes, great and small. All articles of commerce would then be as cheap and plentiful as God's bountiful Providence intends they should be, and as man's ingenious labour could make them. Employment would be everywhere offered to the honest and industrious labourer, without the trouble of being sought for. Wages would of course be remunerative; and every man feeling and knowing

that he paid his fair share of taxation, would stand up in the dignity of his integrity, and boldly, in the face of his countrymen, claim his political rights, and his claim would be allowed, for his fellow-subjects would not, and could not, for shame, withhold them from him. The extravagance of government would give place to a wise economy, *because* every member of the House of Commons would count his share of its cost out of the drain made upon his own purse for the support of government. All nations would largely participate in the prosperity of our free ports, and in the blessings of our expansive commerce; their augmenting wealth, consequent thereon, would continually add to ours, by giving us more able customers; and the enjoyment of these mutual benefits would make our foreign brethren everlasting friends.

I look with cheerful hope to the good time coming, when the people will enjoy this happy state of social rights—equal burdens and universal brotherhood.

I am, Sir,

Yours truly,

LAWRENCE HEYWORTH.

To the Secretary of the Chartist Association, Derby.

## No. III.

*Reform Club, 19th June, 1850.*

SIR,—I have read your letter, and also the printed slips it enclosed, and sincerely and deeply do I lament the utter inpotency of the poor stocking weavers to resist the extortionary demand of the frame owners for the use of their knitting frames. It is a painful admission, but too true to be refuted, that inadequate remuneration for labour is the hard and inevitable lot of those wretched operatives, whose misfortune it is to be employed in a declining trade, in which their numbers have outgrown the demand for their employment.

You wish to obviate these painful circumstances, and your attempt to obtain for the workman his rightful wages is most commendable.

But I am strongly impressed with the opinion that you are greatly mistaken, if you suppose that this most desirable object is attainable by means of any act of parliament of a compulsory character. The employment and wages of labour depend entirely upon the extent and the consumption of the articles produced, as compared with the quantity forced on the market, and on the ability of the consumers to give a good equivalent remuneration for its production.

If the number of operatives employed in the production of any article (be it hosiery or any other article,) are unable to supply the quantity which the demand from able consumers requires, the price obtained will be so remunerative, and the profits to the masters will be so great, that new masters will come into the trade with new capital to share in its advantages. These will compete with those already in the trade for the employment

of the labourers employed, and to obtain their services will willingly share with the operatives a larger proportion of the profits of the trade, by giving them advanced wages.

Unimpeded consumption, *by the millions*, of everything produced by labour at home and labour abroad, is the very and only thing wanting to put all working men in possession of good wages, and to place them in an honourable and independent position. The main consideration, therefore, and in fact the only thing the working classes should look to, in order to obtain for themselves ample remunerative wages, and the very best circumstances they can be placed in, is to get all the laws repealed that in any way limit and hinder the consumption (*by the millions*) of everything which their wants require. Now, the customs and excise duties have this baneful effect, to the extent of producing among the masses wide-spread privations, and a corresponding want of employment for their labour. These imposts not only limit excessively the consumption of the articles taxed, but, because of the vast aggregate amount of money (thirty-three millions annually,) which is drawn by these taxes from the working man's wages, in the enhanced prices they pay for the taxed articles they use, their inability to consume and enjoy everything is curtailed to this oppressive and amazing amount. This fiscal system, which subjects them and their hereby impoverished families to painful privations, and by which they are compelled to pay into the national exchequer £33,000,000 of money annually, is the sad cause why more stockings are not bought at home, and why consumers abroad, who supply us with sugar, tea, coffee, tobacco, &c., &c., do not purchase our stockings, and, also, other manufactures, in much larger quantities than is, or ever can be, disposed of under the existing pauperizing fiscal system.

No wonder, then, seeing that the millions are despoiled of £33,000,000 annually of their means of consumption, that the quantity of stockings manufactured should ever be in advance of the consumption of them; that markets, generally, at home and abroad should be overstocked, and that operatives in the hosiery trade should languish in circumstances of the fiercest

competition for the failing employment, and be victimized, either in the hire of the frames or in pinching wages by all who can oppress them, and that the wages of stocking weavers should be miserably depressed. Nothing could have saved the working classes all over the country from the helpless destitution which this terrible abstraction of their means of consumption would have occasioned, but the wonderful inventions in machinery, contrived to save time, and the application of steam to aid toil, which have compensated, by amazingly cheapened productions, for the enhanced price of taxed articles, occasioned by these otherwise unbearable imposts. Nevertheless, I am told that the stocking trade has experienced an improvement for some months past, and that it is better now than it has been for a considerable time previously. If this be true, and true it certainly is as regards the cotton and woollen trades, how can these improved circumstances of the working classes be accounted for but by the fact that the pence now saved to the millions, in the tax removed and cheapened price of their bread and other tax relieved articles, has done this great and good work for them?

The repeal of the bread tax has left in their pockets, after they have eaten up and paid for all the grain produced for them from our own soil, and millions of quarters besides of foreign wheat, money in hand to purchase other things, and to supply themselves with more comforts, stockings included, than heretofore; and it has also enabled the foreigners who have satisfied our hungry multitudes with cheap bread, and cheaper coffee, sugar, &c., to be larger purchasers of stockings and manufactures generally, than otherwise they could have been. This repeal of the corn laws and reduction of other duties has served the double purpose of giving to the millions abundance of comforts, and to the labouring population generally, plenty of well remunerating employment. Let me, therefore, advise the working classes to take counsel from this and similar corroborative facts, and, dropping all minor considerations, turn their whole attention to the contemplation and removal of the real evil, which everywhere overwhelms the

labouring classes ; and combining, with one voice, let them ask for the repeal of all indirect taxation, and the substitution of one direct tax on all incomes, from the highest revenue from lands, professions, and trades, to the lowest earnings from manual labour ; thus placing on property its fair share of the burdens of taxation, will, without curtailing consumption, open up the sources and set free the springs of industry. Justice will then be done to the working classes, and a healthy demand for the employment of their labour will confer on them such good wages and real independence as they have never yet experienced, and the stocking weaver will thenceforth be enabled to purchase his own frame, or make his own terms for the hire of one.

The great recommendation of this proposed reform of our fiscal system, and the encouraging motive to persevere in demanding it are, that its adoption will benefit the capitalist, the landowner, the merchant, the trader, and every class of the community, as much as it will improve the circumstances of all the working millions in every part of the world. Experience brings its unexceptionable and powerful aid in support of the wisdom of this fiscal policy, for every fiscal reform yet made in this direction, either in this or any other country, has given a corresponding impulse to the greater extension of manufactures, to the wider expansion of commerce, to the larger accumulation of national wealth, to the improved remuneration of labour, and to the vastly increased comforts of the people.

I am entirely convinced that labour's cheap productions, and their untaxed distribution, is a provision contemplated in God's eternal laws, by which His omniscient wisdom has purposed to give to all His rational creatures abundance without scarcity, and am so thoroughly assured of the truth of the views herein taken, that I have no hesitation in leaving this paper to be dealt with as you may deem advisable. No doubt, the system of deducting the rent of the knitting frame from the wages due to the weaver is very bad, but, in my opinion, so long as there is want of employment in the hosiery trade, any Act of Parliament to prevent it would be evaded.

I am, Sir, yours truly,

LAWRENCE HEYWORTH.



THE BRUTISH IGNORANCE  
OF WAR.

TO THE REV. WILLIAM BREWSTER, 47, UPPER PARLIAMENT STREET.

MY DEAR SIR,—In your excellent pamphlet “England’s Mission,” which I am glad to learn is being extensively read, you say after much careful research you have never been able to glean a single satisfactory reason why England should have engaged in this war with Russia, or upon what principle of equity, justice, or common sense this country attempted by an armed intervention to arrange the quarrels of remote and barbarous disputants. Others, like yourself, have sought in vain for satisfactory reasons that might justify our embroilment in this war. The fact is, that war rests on no rational principles. Its motive action lies deep in man’s animal, not in his intellectual, nature. War is instinctive, and perhaps never rational. War is the normal condition of the untaught savage; because, his soul being uninformed, he acts of necessity under the insensate impulse of his animal instincts, of which the instinct of mortal combat and the chase is the most intensely exciting, and over which his yet uninformed intelligence is impotent to afford him any rational restraint. But the normal condition of the thoroughly informed civilized man must and will be a condition of peace, because the abundance of favourable circumstances which surround him in civilized life, are the products of his enlightened intellect; and to retain them, and prevent himself retrograding into barbarism, his actions must spring from and be guided by the intelligent deductions, calculations, and decision of his intellectual nature. His deliberate, unbiassed, and intelligent conviction of the degrading wickedness of war,

and its enormous cost in blood and treasure, also would determine him to devise the means of preserving peace—not at all costs, but by reasonable concessions and dignified forbearance, without the cost of wars, present, past, or future, and with the certain enduring and enriching advantage of peace. For war, which is antagonistic to the normal condition of the civilized or spiritual man, is congenial only to the normal condition of the barbarian or natural man. The true origin, then, of war is correctly indicated, when the Apostle asks, “Whence come wars and fightings among you? Come they not hence, even of your lusts (viz, the animal instincts), that war in your members?” This answer to this question is the true solution of the inquiry. Why are we now engaged in war? The animal instinct of combativeness, which lusts for gratification in the flesh of man as intensely, when unchecked by his soul’s experienced and enlightened reason, as in any of the animal creation, and more fiercely even in him than in the animal organization of any brute creature, is the radical reason. Provoked by the flaunting display of Russian armaments, and catching the contagion of her warrior spirit and domineering policy, Briton’s instinct of combativeness has flared up into the delirium of a nation’s martial rage. The anticipated glorious excitement of Britons pitted against Russians in mortal combat has fired the people with military frenzy, and has come with inflamed and portentous development suddenly upon the whole nation to drift it into war. The din, the bustle, the loud clarion, the clang of arms, the glittering sword, the musket flash, the cannon’s roar, the shout, the shriek, the groan, the very carnage and victory of war, although appalling to the reasoning soul, thrill in the animal man through his every nerve with instinctive, wild, and bewildering delight. Deaf to reason’s pleadings, this carnal appetite for war has overpowered the intellectual barrier opposed to its insane fury. Man’s higher and spiritual nature has succumbed to the insensate instinct of his pristine animalism. The present generation, who have had no experience of the self-inflicted miseries incident to war, during a period of forty years of peace, have ignored the rational calculations of war’s

awful penalties. The moral motive principles of peace have been disregarded, and the people have become altogether too enfeebled, mentally, to resist the impetuous impulse of their carnal desire to enjoy the absorbing excitement which is evoked in the bloody strife of ensanguined and wicked war. Hence it is that fightings are again raging and war is rampant among us, and that the enlightened portion of the community, and those who possess an unbiassed mind can, on calm reflection, find no satisfactory reason for this embroilment in deeds of insensate violence. Experience's often repeated admonition, that war is fraught with unnumbered evils and always a losing game (shame to the enlightened age we live in), is evidently hitherto ineffectual to stay in the human soul of the spiritually enlightened man the brute contagion of war's feverish excitement; and we yet stand in need of God's warning voice that "vengeance is His," and of the Divinely taught lesson "not to avenge ourselves," but "rather to give place unto wrath," and mortify the carnal bellicose propensity "that wars in our members." "For we lust and have not;" we kill and desire to have, and cannot obtain; "we fight and war, yet we have not," because not having faith in the divine truth, that the "meek shall inherit the earth," we ask not for the mental gift of foresight to count the evils of war in blood and treasure, nor for forbearance and sound discretion to guide us in the way of peace; and having no faith in the word of God, that "He resisteth the proud, but giveth grace to the humble," we ask for martial power and prowess, that we may consume them in our lust for bloodshed, and use them in vaingloriously asserting by violence the proud and domineering position we assume to occupy in the sight of the surrounding nations. But God is not mocked with impunity. His outraged laws are even now avenged. We are already confounded, humiliated, and enduring national distress, the judicial victims of self-sought brute war. Allow me to thank you for your pamphlet on "England's Mission," which mission certainly is not, or ought not to be, to light up the world with fiery war and rapine, but through the channels

of her wide-spread peace-promoting commerce, to diffuse everywhere intelligence and the light that cometh from Him that lighteth every man that cometh into the world. Happily this light is the leaven outside religious observances, which is potent to leaven the worlds population. Please send me a quantity of copies of this pamphlet, and if I can place them where they will be read I will send for more of them, for it is a production well calculated to wean your countrymen from following the debasing impulse of their lower nature, and to induce them to listen to, and be guided by, the elevating dictates of their enlightened souls, and act more in harmony with their intellectual existence. To secure man's rational action in maintenance of peace from the antagonism of his inveterate appetite for war, and to enable him to act in harmony with his advanced civilization, his moral impressions, and religious perceptions—he must be surrounded with circumstances which, by a regard for his own immediate personal and legitimate interest, will compel him to prefer peace, and undeviatingly insure it. Now, it is happily the fact that these circumstances can be induced by a simple change in our fiscal laws, from indirect taxation on articles of staple consumption to one uniform tax direct on the income of each individual. The consequence of this fiscal change would be, firstly, commerce, which is the bond of peace between nations, being thus relieved from fiscal burdens would know no limits until it had provided and supplied every man in every clime with everything he physically or mentally requires. Numberless ties would be formed by this beneficial commercial interchange which would bind every man and every nation in bonds of enduring peace. As of old, Herod could not make war on the Jews, because the king's country was nourished by the Jews' country ; so would the irascible and ambitious of all countries be held in check by the beneficent links of perfected freedom of commerce. This is one of the circumstances alluded to. Secondly, another is, that as every man in every station of life would have to count his own individual cost of war directly out of his own pocket, he would reflect deeply on the necessity for war before he would commit himself to its savage

enjoyment. And thirdly, the constituencies would impress their own pacific views on their representatives ; and these, too, having to pay the piper to the tune of a largely increased income tax, would not desert their seats in the House of Commons, as they now do, on the introduction of the budget, ways and means, and supply, but would eagerly fill the empty benches, and watch with eager eyes over the economical disbursement of the public moneys, and see that they were expended for useful purposes, and not wasted in the pomp of war. The fiscal change which would thus bring about the circumstances so favourable to the maintenance of peace is also, in every other respect, greatly to be desired.

I am, my dear Sir,

Yours truly,

LAWRENCE HEYWORTH.

*Yewtree,  
Near Liverpool, May 26, 1855.*

## FISCAL POLICY PREFERENTIALLY CONSIDERED.

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### INTRODUCTION.

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The preferential merits of Direct Taxation rest on the truth of the following axioms :—

Political science, including fiscal legislation, to be wise, must be in strict accordance with the logical basis and science of political economy.

The policy that does not harmonize with, and contemplate the best interests of the whole human family, is inevitably inimicable to the well being of the individual, the community, or the nation, that adopts it.

All productions are either spontaneous, or produced by the artificial aid of man ; and, together they form the sustaining means of human existence, and constitute the whole of the world's wealth.

Spontaneous productions are sparse and insignificantly inappreciable, when compared with the aggregate wants of the world's present population.

It is, therefore, the products of human toil and ingenuity that sustain the existence of the present population.

On man was enjoined the obligation to subdue the Earth, for by his accumulative intelligence alone, it is made to yield a supply adequate to the vast requirements of a world replenished with inhabitants.

Cheapness, obtained by ingeniously shortened time and diminished toil, in the production and distribution of any article, is, like

air and light, a gratuitous gift of God; it is a divine blessing derived from the gift of intellect to man, which radiates and multiplies universally the enjoyments of life to all mankind.

Customs Duties are an obstacle to productiveness, and, neutralizing the benefits of cheapness, are human barriers to its enjoyment, nefariously erected across the heaven-designed channels of humanizing commerce.

Animal life is replete with instinct, which never, without man's tuition, advances in the brute beyond its natural normal character. The vocation of man, on the contrary, is not to remain stationary, but is designed to be intellectually progressive, so that our common humanity shall, in the womb of time, gradually expand its intellectual faculties, and be changed from its normal instinctive, to its dominant intellectual, and rationally intelligent, character. Yet "Men and nations are treated of in history like individuals and tribes in natural history—not as links in a chain of being, the end of which is lost in light, as its beginning is in comparative darkness."

Considered as mere inhabitants of this earth, the grand distinction between man and all other animals is the possession of mental capacity, or Reason, as distinguished from mere instinct. It is this which renders the human race constantly progressive, and capable of indefinite improvement; whilst the instinct of mere animals,—though supplying, sufficiently for their wants and destiny, the place of reason,—is limited and stationary. The latest works of the ant, the bee, and the beaver, perfect in their kind, differ in nothing from the earliest productions of their respective species; the first bird's nest, built ages and ages ago, was as beautiful a specimen of instinctive architecture as that which was constructed yesterday.

But not so with man. Viewed in his normal physical condition he is inferior to the animals; his means of offence and defence, teeth and nails, being less effective than theirs; and he is destitute of clothing, which Nature provides for them; but, being gifted with reason to reflect, and intelligence to invent, his mental capacity more than supplies all physical deficiencies, and enables him to devise for himself economic means of support, not only far beyond

the limited powers of the mere animal creation, but in themselves unlimited, and, so far as we can see, illimitable. Thus bringing under his control the forces of nature and their physical faculties and instincts, and subduing his own animal instincts to his mental direction so far as they are adapted, or adaptably conducive to his loftier intellectual purposes; his dominant intellect place at his service the very powers of Nature herself.

Man is gregarious by instinct, like the beaver, the ant, and the bee; but instead of being confined ever to one beaten path of construction and polity by stereotyped instincts, the ceaseless growth of his soul's faculties successively developed better and better means of supporting life and of improving the circumstances of his existence, which aided by progressive moral and intellectual attainments, impel him constantly onwards, consciously or unconsciously, in a career of improvement, the benefit of which is not solely individual, or even confined to the particular community or nation of which he is a member, though he, in pursuing the improvement, may be looking to his own personal interest only,—but is cosmopolitan, and extends to the whole human race. It is by the unfettered exchange of all the products of labour, alone, that this consummation can be effected.

All the circumstances that concur in forming man's character, and in beneficially affecting the human race, constantly augment, improve, and extend their influences, just in proportion as the products of human labour are rendered more cheap and abundant. Be it understood that in using the word *cheap* I do not mean the cheapness which results from surplusages, or legislative bounties, or supplemented charities; for these, by exhausting without replenishing the common fund, tend to create impoverishment; but always that cheapness, whether of production or distribution, which is occasioned by a saving of time, a diminution of human toil, and entire exemption from fiscal imposts.

The cheapness of industrial productions, effected by economic inventions, is as much the gift of an omniscient and all-beneficent Providence as the inventive faculty from which it proceeds. Cheapness is therefore equally entitled to the deferential gratitude.



of mankind, and ought to be held sacred alike, from the avaricious grasp of legalized monopoly, and from ill-calculated, short-sighted, and suicidal fiscal exactions.

The intellectual powers of man immeasurably surpass his mere physical force. They are intended to control his animal instincts,—to subdue the propensities which he has in common with the beasts,—to utilize the forces of nature, for his own benefit; and they are the foundation on which humanity rests its constant progress towards an infinite perfection, to which, being finite, it can never, though constantly advancing, ultimately reach, either in this world or in the next.

The intent of this Essay is to lay bare the fiscal obstacles to this glorious progress,—of which obstacles the chief, undoubtedly, is Indirect Taxation. The object of the author is to lend his humble aid to the work of bringing enlightened public opinion to bear upon the Legislature, in such a manner as will compel the abandonment of the present most pernicious and most inequitable mode of raising the great bulk of the public revenue, viz., by taxes on articles of consumption,—and, instead thereof, the substitution of the Income Tax, exacting from every man a fair contribution towards the just wants of the State, so that all shall know what they pay, and thus be induced to consider what they pay it for. It is under such a system only, utterly abolishing all duties of Customs and Excise, that we can hope effectually to check extravagance in the Government, secure perfect freedom for Trade and Industry, develop the national resources, and secure for every British subject, able and willing to work, the means of supporting himself and his family in bodily, mental, and domestic comfort, by his own unfettered labour.

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*The Political, Social, Philanthropic, Moral, and Religious Principles on which an incalculable preference is due to Direct, over Indirect Taxation, discussed and vindicated.*

Two important letters, advocating Free Trade, appeared, not long since, in the Paris papers, from the pens of MM. Chevalier and Jourdan. With cogent reasoning and convincing facts, the eminent political economists laid before their countrymen the advantages which would result from abandoning the prohibitive system intro-

duced by Colbert. They pointed out the expansion of the general trade of France, and the development of her internal resources that would follow ; and dwelt, forcibly and philanthropically, on the extinction of national animosities which would crown the extension of her commercial relations with this country. The prominent publicity given to these letters by the French press, indicated that the subject interested the sympathies of a wider circle of readers than a foreigner could possibly have anticipated.

It seems, however, that there was a foreigner, and he an Englishman, who was cognizant of the fact that political economy had struck deeper root in France than was generally supposed. Mr. Cobden, in friendly conjunction with M. Chevalier, had taken soundings, as it were, of the popular mind. The man of active and the man of speculative life had fathomed the subject ; and the Governments of the two countries, whose citizens had found in them the ready and gifted exponents of their best interests, with dignified and patriotic wisdom lent a willing ear to the suggestions of the unofficial statesmen. Not long after the publication of the letters just referred to, the Emperor of the French announced his resolve to make "the Empire Peace," by the adoption of changes in the commercial code of France similar in spirit and tendency to the beneficial alterations effected in this country, under the auspices of the late Sir Robert Peel. A like sagacity and honourable cordiality of feeling on the part of the English government, have enabled our present distinguished Chancellor of the Exchequer to prove himself emulative of the large-minded statesman who preceded him in his noble career, by propounding a fiscal plan which will lay, deeply and firmly, the foundation stone of a commercial temple common to both countries, where two energetic nations, long estranged by a false and suicidal policy, may meet friendly rivals in the arts of peace alone.

The natural sequence of the train of thought conjured up by the spectacle of two noble peoples intent on working out God's higher purposes, after centuries of worship at the shrine of "blood-stained Moloch," leads me to seek for the social element that has been found efficient in breaking down the normal condition of hostile feelings between alien nations ; and I have arrived at the conclusion that

international Commerce is that element ; and also the main and only security for a permanent continuance of peace between nations. Every climate, and each country, possesses peculiar facilities for producing naturally, or artificially, in superabundance, some article of commerce more cheaply and more profusely than others. The beneficent effects of free commercial interchange, is to give value to this surplusage, and transport it where human wants stand most in need of it. Surely, then, it is in a religious sense as justifiable, as it is philosophically true, to say of these commercial exchanges, in reverent paraphrase of Holy Writ, " Give of your productive superabundance and it shall be given in exchange unto you, out of other surplusages, good measure, pressed down, and running over ; these men will pour into your lap, and thus shall both giver and taker be blessed." It is the especial province of all commerce to assist the needy, to fill the hungry with good things, and to clothe the naked ; but alas ! the rich and the powerful, by unwise, unjust, and cruel laws, in the shape of Customs Duties and hostile Tariffs, intercept these blessings, and neutralize, to the extent they prevail, the designs of an all-wise and all-bountiful Providence.

If human law were in conformity with the Divine intention, as regards the earth's products and the fruits of labour, this mutual dependence for the supply of human wants would constitute nature's real bond of peaceful amity amongst all men, and all nations. Hence, in unrestricted commerce is to be found the only real practical means of subduing hostilities, and perpetuating amicable relations not merely with France, but with the world ; and, hence, the fiscal policy advocated by Financial Reformers will not only expand commerce (which is the essential element of Peace) illimitably, but will most effectually promote the internal prosperity of our country.

It is obvious that the only just principle of taxation is that which exacts from the taxpayers, equally in proportion to their means, what the State requires, in the manner least injurious to the productive energies of industry. But a very slight scrutiny of the incidence of taxation under our present system, which exacts more than two-thirds of the revenue from articles of consumption, and of its results on Trade and Industry, will suffice to shew that its ignorance and folly

are on a par with its injustice; and, also, to shew that under a system of Direct Taxation alone can man hope to realize the Divine benediction awarded to obedience of the command to multiply and replenish the earth, and subdue it. It is therefore to be hoped that the practical and beneficial objects of Direct Taxation, as contrasted with the incalculable evils of its opposite, will arrest the serious attention of all parties in the country,—and that no efforts will be spared by the popular leaders, in and out of parliament, or by the enlightened and patriotic conductors of the public press, in instructing the people; diffusing amongst them correct notions of fiscal legislation; and shewing them how grievously their most vital interests are affected, and the prosperity of every class diminished or prevented by our present irrational taxes on the staple articles of consumption, the imposts on which are insidiously collected through that vestige of feudal rapacity, the barbaric means of black-mail, levied still, but now imposed under the modern guise of Customs and Excise Duties.

Not long ago the *Times* had, in one of its leaders, the following observations:—“The comforts and the luxuries of the people have increased wonderfully within the last generation. While the population is greater, the wealth is greater in a far higher degree. And, in the meantime, food, clothing, and most other necessaries have improved in quality, and fallen in price. The consumption of every article of need or enjoyment is at the present moment immense.”

How has this marvellous change been effected? What are the causes that have worked out for the people this wonderful increase of comforts, and even of luxuries? What are the instrumentalities in social life that have operated to produce these happy and glorious results? It has been truly said that the man who causes two blades of grass to grow where one only grew before is a benefactor to his country; with equal truth may it be said that the man who by saving time and diminishing toil, causes two yards of calico to be produced at the cost previously incurred in manufacturing one, is also his country's benefactor; and the financial legislator, who, venerating these sacred axioms, and believing it to be a heinous crime to defeat the beneficent designs of Providence by imposts levied on commodities, which make them too dear to be enjoyed by those who most

need them, should abolish all existing duties of Customs and Excise, would unquestionably be the universal benefactor of the whole human race. It is the partial adoption of the principle of free commercial intercourse that has produced the marvels over which the *Times* luxuriates, for science has been, and is, unwearied in the beneficent pursuit of discovering and applying the means by which the industrial production of everything may be economised, in time and toil, and be afforded more and more cheaply to consumers throughout the world. It is by the application of scientific discoveries and inventions that the world's wealth and man's cheapened comforts have been marvellously increased during the preceding, and, more especially, during the present generation. Whence comes, in this our day, all this comparative abundance of food, of clothing, of houses, of fuel, of artificial light, of telegraphs, of railroads, of ships, of iron, of copper, of silver, and of gold? It is owing in part to the application of newly-discovered and recently-invented cheapening processes—to cheapened conveyance by railways and improved navigation—and to the discovery and free-working of extensive gold mines. I say “free,” because the workers of the mines, acting on the principles of free trade, have wrested from short-sighted regal monopoly the indefeasible normal right to search for and mine the precious ore, wherever first found, and enjoy the fruits of their own labour undisturbedly, save only a small pecuniary acknowledgment to the common right, and for police purposes; and by their productive mining labour have thus made the increase of gold co-equal with the increase and diminished price, in the same time, of other things. And amongst the causes of this general abundance, may be mentioned, in the first rank, the abolition, or mitigation, of the cruel imposts which added so largely to the cost of every commodity by their aggravating amount, as to diminish consumption, prevent production, stunt our commerce, and subject the people to destitution and privation of all those things that, now these duties are reduced, more abundantly minister to the necessities and comforts of their lives. But for these discoveries, inventions, and cheapening processes, all of which have been fostered by the partial recognition of the principle of free-trade, the indigence of the people, consequent on restricted trade and limited employ-

ment, would have rendered the attempt to collect the existing enormous revenue an impossibility, if it had not, ere now, produced the most terrible of all revolutions, that of the naked back and hungry belly.

Man is, undoubtedly, the creature of circumstances ; but being endowed with reason, which enables him to discern and discriminate between good and evil, it is the characteristic of his genus, from the existing tastes, manners, principles, morals, laws, customs, knowledge, books, and teachers, as each successive generation unfolds these advancing circumstances, to discriminate, imbibe, select, reject, improve, and adopt that which moulds and distinguishes his character.

And what is true of men, individually, is also true of nations collectively. A native savage, brought up amongst savages, retains the type and character of savage life ; but, placed amid the circumstances of civilization, he is transformed into the character, habits, manners, and intelligence of a civilized man. It was thus that a nation of wild and naked Britons, brought within the influence of Roman civilization,—of the promulgation of pure Christian ethics,—of holy writ translated into the vulgar tongue,—of commercial intercourse with countries advanced in intellectual acquirements,—and of the influx of enormous wealth acquired from commerce, has become the foremost nation of all the world. This principle of progressive intelligence, inherent in their rational nature, ordinarily impels men and nations onward in their career of mental, moral, and physical improvement, although, also, not without many sad relapses.

To their political, social, and commercial circumstances we may attribute, in a great degree, the people's vice or virtue—their ignorance or intelligence—and the privation or abundance of the common necessities and comforts of life amongst them. But chiefly to our commerce are we indebted for every indication of an advancing civilization. The free and untaxed interchange of the products of labour is the primary, the main, and the mighty human agent in God's social dispensation, appointed to spread the knowledge, and expand the mental grasp of the obligations, duties, and principles of religion, social morals, and sound politics ; to diffuse human comforts ; to excite enterprise in the world of

science—physical, geographical, geological, historical, nautical, and mechanical; to rouse the genius of discovery, and sharpen the eye of invention; to beget and sustain self-dependance; to foster liberty; to generate confidence between man and man, and to elevate virtue, which is the offspring of confiding trust; to dissipate distrust, and degrade the ungenerous vice that too often begets it; to make truthfulness a certain gain, honesty manifestly the best policy, and both, an absolute necessity to healthy and permanent trade; to encourage the influx of industrial productions, and increase the resources of the State; and, finally, to modify wisely the organization of Government, and adjust equitably the balance of its executive powers. Such are the civilizing effects of commerce.

The circumstance that arouses and most effectually encourages human progress in the pursuit of all that is great, or good, or noble, is certainly Commerce. The centres of commerce have, in all ages, been the birth-place of genius, the cradle of the arts and sciences, and the glory of the surrounding nations; but, instead of recognising in their prosperity that they owed it to the fact that their enriching mercantile pursuits subserved the beneficent purposes of God; and that to God's disposing social laws, by themselves righteously and gratefully observed, belonged the glory and the praise of benefits conferred, and wealth accumulated; these opulent traffickers, perversely ignoring the deference due to the cosmopolitan community and unity of human interests, and regardless of the important duty humanity imposes on each to seek, whilst engaged in pursuit of individual profit, the common good of all,—gave themselves up to instinctive sordid selfishness, voluptuous vain-glory, arrogant self-adulation, haughty rapacity, ensanguined ambition, and a blighting spirit of monopoly. They crushed, for the gratification of their carnal lusts, and by cruel State exactions oppressed the sons of labour, and subjected them to unendurable privations, thus crippling Industry, the only true source of wealth. Paralysed by civil commotions within, and harassed by powerful, enterprising, and wiser competitors from without, their commerce forsook them, and left them to dwindle into the insignificance out of which they had emerged. These once powerful, great, actively industrious, and rich commercial communities;—idolizers of illicit feats, of money, of gold

and silver, but lost to all sense of human brotherhood, to that of fiscal, financial, social, political, economical, and common justice,—now sunk in supine poverty and indolence, have, each in succession, become the object of derision, a bye-word, and a reproach.

Shall England, greater than ever was Carthage, Tyre, Sidon, Venice, or Genoa, refusing to buy wisdom at the cheap rate of their experience, owe her decline and fall a victim to similar causes? She will, if her commerce be held in bondage, crippled by fiscal laws as impolitic as they are unjust, and denied full scope to its benign energies (melancholy reflection) fall as they fell. Her safeguard,—the sure precursor of a career of greatness and prosperity, to which the imagination can set no bounds, is to be found in the abolition of all Customs and Excise Duties. Let these barbarous inventions, which are only the exactions of the robber Barons of the middle ages in another shape, be swept away, and immediate, continuous, and illimitable activity will be put in operation to procure and distribute from England's workshops and store-houses, wherever wanted, an abundance in exchange for every other exchangeable article required at home, wherever it may have been produced or manufactured. The influx and efflux of these articles are, and will then continue to be, to our country, the source of ever accumulating wealth. The world's wealth consists in the accumulated abundance of all the industrial products that minister to human wants, of which, then, we shall largely partake.

And here, a few words on the relation which Money bears to Commerce may not be out of place, especially as many advocates of free trade contend that we cannot have it without a sweeping change in our Monetary laws. Money, then, whether in hard cash or bank-notes, in bullion or bills of exchange, has always a correlative value with other things, modified in amount by the scarcity or abundance of those other things. In the absence of all things (as on a desert island) money would be of no value. Introduce food and raiment, then money has an available value to purchase them at its conventional value. Money mediums measure the relative value, and are the representatives of all other things; for which, in their exchange and transfer, these monetary contrivances are conventionally and conveniently the substitute. The nominal worth of money, except when



some of it, as gold and silver for example, become articles of merchandise, is simply in its usefulness as a means of facilitating and supplementing the operations of barter.

It is a commonly received notion that an abundance of money, or cheap money, as it is called, is the criterion of national riches ; but money, whether metallic or paper, in the absence of other things, loses exchangeable or purchasing value ; more money being required to purchase a given quantity of the scarce things. But money gains purchasing value when things are more abundant ; and less money is required to buy things when plentiful. If the increase of the precious metals and that of all other things be co-equal, money will neither be depreciated nor increased in its purchasing value, but will retain its current purchasing value unchanged, correspondingly with the unchanged price of other things. Metallic or paper currency, in whatever excess they may exist, are not, therefore, the certain criteria of a nation's riches. The substantial wealth of the country is its repletion with the abundance of all commodities. These are, essentially, what make a nation rich.

It is, therefore, the abundance of all the articles of commerce that constitutes the fundamental element of wealth amongst all nations. With these articles of commercial exchange we purchase and make merchandise of the precious metals, or coin them into money, to maintain our currency in sufficient abundance. Bullion and all other things fluctuate in their relative value, with the fluctuating scarcity or plenty of their co-existing quantities ; and by a uniform cheapened and increasing supply of all productions (the precious metals included), all are obtained and exchanged relatively in increased quantities, and nominally at the previously unchanged price for each other ; both, then, are obtained at a diminished and constantly declining cost of human toil and time. But land and human labour, which cannot be increased in quantity beyond nature's assigned limits, must, of necessity, as all other things become more abundant, increase in their money value—the land in price and rental, and labourer in higher wages. Hence, of all classes, landowners and labourers are the most beneficially interested in the widest possible extension of commerce. Commercial freedom, is to them, therefore, the sure precursor of that superabundance in all other things which

is their gain. When the Corn laws were repealed the great landed proprietors prophesied their own ruin. The result of that measure, and of subsequent reductions of customs duties, has been that land and rents have risen in value by about 20 per cent. This enhancement of the value of land, and of the wages for labour, are clearly traceable to the substitution of an Income Tax, in lieu of a greater amount of indirect taxes repealed by Sir Robert Peel ; which has increased enormously the quantity of industrial productions ; and all experience warrants the belief that if the customs duties were wholly abolished, through a similar process, we should be able to import, consume, and re-export such vastly increased quantities of merchandise, that our sales of them to foreigners would have no limit, save only, their industrial means of paying for them. Great as our productive powers now are, both their means and our exports would be yet vastly increased, and land and labour would be still more advantaged. Take, for example, what would probably be the result of Free Trade with China. We import annually from China more than 60,000,000 lbs. of tea, which can be bought from the Chinese at a price that would admit of its being sold here, if it were free of duty, say, at about one shilling per lb. (a little more or less does not signify in this hypothetical argument). If this quantity of tea were wholly paid for in calicoes, at (we will suppose) sixpence per yard,—120,000,000 of yards of calicoes would be then required to buy the tea and carry out the transaction. But the present customs duty, and consequent trade charges on tea, raise the price to about four shillings per pound. Now, can any one doubt that if the price of tea were reduced to one shilling per pound, three times the quantity now consumed would be then used—viz., 180,000,000 of pounds ? If this were so, the payment in calicoes to the Chinese would be two-thirds more than at present, or 360,000,000 yards per annum ; and England and the world would be enriched by this threefold added quantities of industrial products. This largely increased shipment of calicoes would require land for an extensive increase of factories and various other purposes, and manufacturing of machinery would create more employment, and a larger addition of factory hands, mechanics, and more labourers in subsidiary branches of industry would be wanted than could be obtained, with-

out causing a considerable advance of wages. Land would increase in value, and labourers wages would go up, with or without having recourse to strikes. These logical deductions are of cosmopolitan significance, and are alike applicable, to show the corresponding vast increased demand that would arise incidentally in China for the employment of labourers in that distant industrial market. They also serve to indicate unmistakably that commercial freedom is the effective stimulant which provokes the gushing fountains of productive industry to yield bountifully the world's augmenting wealth. If this be a true illustration of the way in which the labouring classes invariably find a greater demand is created for the employment of their labour, and at advanced wages,—and I venture to challenge its refutation,—then Mr. Gladstone, judging from a remark in his lately delivered, inimitably luminous speech, seems not yet (great and glorious as has been his practical progress in the knowledge of political economy) to have completely mastered the subject, or, otherwise, he would not have said, in confused language,—“I do not hesitate to say it is a mistake to suppose that the best mode of giving benefit to the labouring classes is simply to operate on the articles consumed by them. If you want to do them the *maximum* of good, you should rather operate on the articles which give them the *maximum* of employment. What has made the great change in their position of late years? Not that you have legislated here and there taking off 1d. or 2d. in the pound of something consumed by the people.”

If Mr. Gladstone had said “If you want to do them the maximum of good, induce labour generally to pour forth a maximum of industrial products,” his meaning would be clear and substantially true, and the true answer to his question—“What has made the great change in their position of late years?” would be, not the taking off, for instance, 1d. or 2d. from the income tax, but putting it on the income tax, and taking it off sugar and other articles. It is that fiscal measure which has caused the increased quantities of sugar, &c., and manufactures to pay for them to be produced, and has thereby augmented the world's wealth, and done for the working classes, and every other class, the maximum good, and made the great change in their position of late years.

Mr. Gladstone has, in these observations, overlooked the important

fact, that, as a general rule, the labouring classes spend the whole of their earnings in one thing or another. It therefore follows that if 1d. or 2d. be saved in the purchase of one article, either more of that or some other article is consumed by them. In either case the general consumption is augmented by a large accession of able consumers, and more working producers are required to supply the demand,—the labour market is relieved from pressing competition, and wages uniformly take the turn upwards. A reduction in the price of sugar and tea, besides contributing an increase to their comforts, would as surely give to the labouring classes a maximum of employment, as a reduction to the same amount on any other article would do. Mr. Gladstone also seems wholly to have overlooked the fact, that an extension of the consumption of tea and sugar would give additional employment to all the very numerous trades and occupations connected with the building of factories, furnishing of houses, and sailing of ships; and an increased demand for labour means higher wages.

Having endeavoured plainly to delineate the causes which do, really and permanently, create increased demand and better remuneration for labour, I will just glance at a very common, but not the less fatal fallacy, which prevails amongst the great body of the working classes,—viz., a supposition or belief,—that is but too practical in its effects,—that the depression or fall in wages is caused by an ever increasing number seeking employment in the labour market. This would be true if the demand for the employment of labour were stationary, which it is not, nor can be so long as there is an increase of population. Those who are influenced by this idea wholly overlook the fact that cheapened productions not only multiply indefinitely the abundance of every thing ministering to their own wants and comforts, on which wages are expended, but also by the vastly increased consumption, create additional demand for labourers far beyond the rate of their natural increase. Under the influence of this grievous mistake the only remedies they seek, for an imaginary or temporary real glut in the labour market, is cruelly to restrict within certain arbitrary limits, the number of workmen who shall be permitted to be employed in any given occupation,—to shorten their own hours of labour,—or place restrictions on mechanical substitutes

for human toil. These artful schemes are the result of ignorance ; and they are malignant as well as delusive, for were it possible to enforce them, which, happily, it is not, the result would be widespread desolation and injury to all mankind. If the number of men employed in all trades were diminished, where would be the consumers ? and, in the absence of able consumers, what need of producers ? Happy shall I be if the effect of this little work should be in any degree to remove errors which can only result from ignorance of the pure moral laws of political economy. I hope it may serve to direct the minds of the industrial community to the consideration of the only true and sure source of universal prosperity,—viz., unfettered industry, powerfully productive machinery, and untaxed interchange of productions. These are the only three means by which their comforts will or can be augmented,—their employment rendered constant and certain, their wages permanently increased, and their condition be continually improving and improved. In the popular prevalence of these truths the interests of employers and workmen are alike involved, and when once they are fully acknowledged, arbitrary restrictions on labour will no more be heard of. Strikes, Customs and Excise duties, and their concomitant disasters, will then be at an end.

Under the circumstances of an expanding commerce, competition for employment amongst workmen ceases to be compulsory ; but, with employers, to secure for each his complement of labourers, it is a necessity. Thus good wages flow through the natural channels of *free trade*, to the continuous advantage of increasing numbers of workmen.

The substitution of an income tax for twelve millions of Customs dues, sixteen years ago, by relieving commerce to that amount, has had the effect of so largely augmenting general abundance that, from statistical statements before me, I find that wages have risen in that interval from 10 to 25 per cent. in money payments, or an advance of from 1s. to 2s. 6d. per week ; and probably as much more (owing to cheapened food and raiment), in the purchasing power of the wages received ; and that the estimated gross revenue on rental from land in England and Wales has increased from thirty-two millions per annum in 1815, to upwards of forty-two millions and a

half in 1858, or nearly 33 per cent., all owing to the same cause, namely, the augmentation of imported and home productions.

I quote the following extract from the Chancellor's brilliant vindication of the free-trade policy, as affording statistical verification of my argument:—"Now, the net amount of the aggregate national incomes, shown by the three schedules of the income-tax is as follows:—In 1842 it was £154,000,000; in 1853, £172,000,000; in 1857-8, £191,000,000; and in 1859-60, £200,000,000. The increase in the wealth of the country between the first period and the second was 12 per cent. in 11 years; the increase between 1853 and 1860, was 16½ per cent. in six years. That undoubtedly shows a very large increase in the wealth of the country, and I think it will be interesting to the committee to know in what proportions that increase has been distributed between the classes represented by three of the schedules to which I have referred; for I must say that the statement is one which throws a very considerable light upon the condition of the landed interests, and, more especially, upon that of our old friend, Mr. Farmer. I shall take the period from 1853-4 to 1857-8—a period of four years; and I find that during those four years the income under the head of schedule D, which embraces the profits on trades and professions, grew from £64,974,000 to £70,703,000, or at the rate of 9 per cent.; while that under the head of schedule A, which represents real and immoveable property, grew from £96,129,000 to £106,972,000, or at the rate of 11¼ per cent.; schedule B,—which represents the profits of the farmer, but having, also, no small degree of reference to the rent of the landlord—having grown from £11,123,000 to £13,436,000, or at the rate of 19 per cent."

Who could have supposed that Sir Robert Peel, whilst legislating for the sole purpose of improving the national finances, by a reduction of duties, so as to awake trade and commerce from a state of torpor and stagnation in 1842, would confer on those trading sections a benefit of only nine per cent.; whilst the landowners, whose advantage from the measure was not even thought of, would reap nineteen per cent. from the general prosperity occasioned by this sagacious approach to free-trade policy? Yet it is now self-evident that of the increased prosperity the

country derived from a still greater expansion of our commerce, the landowners will necessarily be the passive, but the most largely benefited, recipients. They do little or nothing,—they have done little or nothing to increase the national wealth,—yet they will receive, as they have always received, the lion's share of the advantage. If they were wise, they, and their tenants also, would be the most strenuous champions of perfect freedom of trade;—being otherwise ingorant of their own interest, very many of them protest against, and vigorously oppose, that very system which is the life of their prosperity, and which enriches them without their co-operation, and hitherto against their will.

A noble lord, lately deceased, informed me that the rental of his property had more than doubled in his lifetime; and he wisely and truthfully attributed its increased value and revenue solely to the great expansion of the country's commerce.

From the increase of national prosperity which has proceeded from Sir Robert Peel's experimental and judicious change in our fiscal policy, it is quite certain that whosoever else will be benefitted by a further change in the same direction, involving the total abolition of Customs and Excise Duties, the landowners and labourers will, undoubtedly, enjoy the fullest share of the increment of national wealth accruing from the salutary substitution of Direct for Indirect Taxation. Whatever the amount of direct taxes, which the repeal of the Customs and Excise Duties may impose upon them, their greatly increased wages and augmented rentals will not only enable them to meet such taxes out of their augmented revenues, but will leave them besides in possession of a handsome surplus, provided all indirect taxes were abolished, and the income tax laid on all incomes from the highest to the lowest. The amount of an income tax, which the labourer will have to pay out of his improved wages, will absolutely be considerably less than the taxes he now is actually paying out of his present wages for what he wants. The taxes he now pays are in the shape of unnoticed duties, and the prices for his sugar, tea, coffee, tobacco, beer, butter, cheese, bread, and other articles constituting the necessaries and comforts of life, which are greatly enhanced by and beyond the amount of the duties, add greatly to his heavy burden.

These, together, in the aggregate, amount to a reduction of his wages' purchasing power of from eight and a half per cent. to twelve per cent., or from 1s. 2d. to 1s. 11d. on 16s. per week, or are virtually a reduction of their wages, in consequence of these taxes, to 14s. 10d. or 14s. 1d. per week. Now this 1s. 2d. taken from the purchasing power of the labourer's wages, is tantamount to an income tax on his earnings of 11d. in the pound, which, independent of other advantages, would benefit him to the amount of 3d. a week; that is, an income tax at 11d. in the pound would be less by 3d. a week than what he is paying at present on his weekly consumables.

But consequent on a substitution of direct for an indirect system of taxation, there are profitable results to him, and the nation at large, of almost incalculable importance. This will be seen by reverting to the historical facts in 1802. An income tax of 11d. in the pound would now yield a revenue to the State of about £14,300,000; whereas in 1802, 11d. in the pound would have raised only £2,550,000. The actual income tax of 24d. in the pound, imposed in that year, brought to the revenue only £5,500,000; whereas at the present day an income tax of 24d. in the pound would raise a revenue of £31,000,000, or nearly six times more than in 1802, so vast, in the meantime, has been the augmentation of the national wealth, and the increase of private incomes, and the peoples' comforts. These astonishing facts show the wonderful enriching effects which flow from the cheapening processes of industry, aided by steam, machinery, economised transit, increased capital, and lastly, and most potently, from the reduction of Custom and Excise duties on the staple articles of commerce.

As these causes are, with ever-increasing energies, still operating to augment national wealth; and as we yet have a burden of £10,000,000 of Customs duties; by abolishing which, if we did not augment our wealth sixfold, as instanced in the interval of time from 1802 to 1866, we might fairly hope to treble our wealth in a much shorter time. Then, 11d. in the pound income tax on the so largely increased incomes, and



enhanced remuneration for labour would, in a very few years, probably realize at least £93,000,000 annually, if the State exigencies required so large a sum; or, if not, then the surplus revenue might be applied to extinguish the national debt, or to reduce the income tax to a mere fraction of that rate.

It is undeniable that men in all professions have benefited by the general prosperity which the substitution of an Income Tax for duties repealed has occasioned. A physician in London told me that his increased income, from the so-caused improved circumstances of the community, disposed him to be perfectly satisfied with the fiscal change. Indeed, if the Legislature carry out the principle, to the extent of sweeping away all Indirect Taxation, which is the legitimate sequence of the fiscal policy inaugurated by Sir Robert Peel, men in every branch of trade, profession, and commerce, will find, what the whole community has already found, from a fractional abolition of Customs Duties, by means of the Income Tax, that the improvement in their pecuniary circumstances, consequent on the nation's increased prosperity, will greatly exceed any amount of fiscal deductions they, out of their enlarged incomes, will be called upon to contribute to the State's exigencies. Railway proprietors and shipowners, &c., need hardly be told that the ever increasing interchange of commodities at home and from abroad, will insure abundant freights for shipping, and crowded traffic over railways, which are the sure indications of national prosperity, and the certain basis for calculating on large profits and handsome dividends.

Economic production and cheapened distribution of all things, mark the advancing progress and development of man's enlightened intellectual powers; and, as may be reasonably inferred, exactly accord and are replete with universal benefits to the community of human interests.

Cheapness of production, undiminished by tariff duties, is the active social law, under God's providence, by which all things are being mercifully brought in abundance within the means of enjoyment, in common, by every rank in the social scale. This great common good is attained without perpetrating injustice

on, or requiring self-sacrifice from any individual; which happy and self-dependent social condition is certainly the great desideratum of our common humanity, and the evident design of the Christian dispensation. Men will then practically enjoy all things needful in common.

Taken simply as a financial measure, the remission of Customs Duties since 1812 has been most advantageous to the national revenue, and why? The answer is, because the commerce of England, relieved even from a small portion of Customs Duties, has sprung into astonishing prosperity. From a state of stagnation, clearly caused by fiscal oppression, which had limited our exports to about fifty millions sterling per annum, our commerce, when only partially relieved from the dead weight of Customs Duties, bounded up from its paralysed depression, so that, in the period of sixteen years, our exports have reached the enormous amount of nearly one hundred and thirty millions sterling per annum, whilst our imports have increased in the same prodigious proportion. In the meantime, an increasing revenue has been derived from an undeservedly increased per centage on this vast influx of national wealth, which tariff per centage has been exacted most unwisely from the means of wealth-creating industry, and diverted from its naturally fructifying channels prematurely to fill the coffers of the Exchequer.

The following extract from the *Economist* on Customs revenue establishes the fact of England's unexampled prosperity ever since the repeal and reduction of Custom Duties have been systematically pursued:—

“Since the year 1842, in which Sir R. Peel commenced his alterations in our tariff, and in which our present financial system may be said to begin, the history of Customs Duties is shown by the following table. We have in one column the ‘loss’ to the revenue, estimated to arise from taxes taken off; in the other the ‘gain’ to the revenue expected to accrue from new taxes imposed, taken in each case from the official returns of the Customs department:—

ESTIMATE OF GAIN OR LOSS CONSEQUENT ON ALTERATIONS  
OF THE DUTIES.

Years.	Loss. £.	Gain. £	Years.	Loss. £.	Gain. £.
1842	1,498,944	160,822	1852	95,928	—
1843	171,521	—	1853	1,499,074	16,382
1844	286,438	—	1854	986,107	410,643
1845	3,603,561	—	1855	2,960	2,225,907
1846	735,223	2,000	1856	3,475	—
1847	314,886	—	1857	1,628,582	92
1848	585,968	—	1858	—	9,650
1849	388,703	—		—	—
1850	334,155	—	Totals,	12,961,078	2,854,927
1851	801,064	—		—	—

Showing that in the Customs department alone we have, in the course of the period we are reviewing, remitted £10,000,000 of taxes more than we have imposed," yet the general amount of the revenue has been sustained at its highest point.

Can it be possible that the righteous abolition of £12,000,000 of indirect taxes, substituted by direct taxation, should be less efficaciously beneficial in promoting British prosperity, sustaining the revenue by means of the income tax, enhancing the value of land, increasing wages, and creating national and individual wealth, than the reduction of £10,000,000 Customs Duties by Sir Robert Peel, and his substitution of the income tax, have actually proved to be? Surely such a beneficent fiscal change will induce a far greater increased expansion of British all-enriching industry and commerce.

To the reflecting mind it seems a thing incredible, in the face of the palpable fact, that cheap production increases consumption and thereby stimulates the unlimited powers of production to fill the world with outpouring wealth, that a fiscal legislator should be found to commit, or to defend, the absurdity of adopting the very adverse principle of imposing duties which increase the cost of everything, diminish consumption, and restrain the enriching efforts of the national capital and labour from creating the wealth by means of which taxes, and all other expenses,

eventually are paid. On whatsoever or whomsoever the taxes are levied, they are paid out of the produce of labour, and the burden falls ultimately on the producers of wealth, who, aided by capital, are the artisans, operatives, and labourers generally. But, unless the tax had the effect of first curtailing the consumption of articles taxed, and then of restricting productive labour (as the Customs duties do), any tax, long continued, would become eventually more equally shared amongst all classes of the community; for increased consumption causes an excess of demand for industrial producers in the labour market, and enables the workman to obtain higher wages, and so to transfer the burden from himself to be shared by others; all of whom being participators in the common and increased fund of national wealth, are able and ought to be willing to contribute to the expense of good government. But, on the contrary, dearness of articles occasioned by fiscal imposts, diminishes the demand for the employment of labour, lowers wages, and compels the labourer to bear, to the extent of his pittance, the exclusive, but nevertheless oppressive cruel burden. The cheapening appliances of machinery have, happily, stepped in to prevent Customs Duties from overwhelming the working classes in abject poverty and helpless competition for ill-paid toil. But for these appliances the bent back would have been broken, or our vicious fiscal system would have collapsed in terrible national convulsions long ago.

Nothing can be of greater moment to mankind, than that they should be enlightened on the subject of Free Trade, and that they should be thoroughly imbued with a correct knowledge of the true and beautiful (because righteous) principles of political economy,—PRINCIPLES which have their foundations deeply rooted in the immutable and revealed Gospel precept of “doing unto others, as we would they should do unto us;” and which are in every respect in strict harmony with the moral laws and Christian duties, enjoined with the intent that men’s obedience to them may induce that universal mutual benevolence which is essential to the beneficial guidance of human affairs, both collectively and individually, and which

God, reason, and humanity alike commend. The ethics of political economy are essentially the same as the commands of the great Omniscient Founder of our faith, and must be as sacredly observed, in order that all the families and grades of men may fairly partake of, and enjoy in plenitude, the *universal distribution* and concomitant abundance which a free and *untaxed* interchange of the fruits of their labours would most certainly assure to them. Indirect Taxation on the commodities exchanged for the produce of the labourer's toil, whether levied for financial purposes or to subserve the more depraved and rapacious purpose of fiscal protection and monopoly, is literally a spoliation of their wages, a withholding of the labourer's hire, a moral outrage on our common humanity. Direct Taxation, on realized property and income, is the only remedy to this crying and overwhelming evil. The moral and successful agitation, some fifteen years ago, for the abolition of restrictive and monopolist imposts on consumable commodities, affords the gratifying anticipation that it will have been but the glorious prelude to a great fiscal enlightenment, that will show up to merited contempt and popular derision both the gross iniquity and maudlin folly of Indirect Taxation: which, by enhancing prices, takes from the masses the ability to be consumers, and thus withholds from the productive hand of industry the main incentive to its unwearied, universal, and prolific employment; whilst, if industry were relieved from this fatal damper on its fertile energies, the demand for its legitimately incited and elastic exercises would impart to it unbounded productiveness, and its consequent illimitable creations of wealth would not only fill, without murmur against, or impatience of taxation, the coffers of the Exchequer, but be also more than co-extensive with all the wants which the comforts, the improvements, and the elegancies of life require to be supplied, for the moral, intellectual, and physical well-being of the human family.

The all-important question which most deeply affects every class of this community, and which demands of the Legislature, as the guardians of the public welfare, the most serious con-

sideration, is, "How is PLENTY for all to be obtained and secured?" Thanks be to God, the revealed immutable laws of His moral government solve this question, and indicate the infallible means of obtaining it. "Loose the bands of wicked fiscal restrictions; undo from the toiling multitude the heavy burdens of Indirect Taxation, and let the oppressed labourers go free to exchange and enjoy the entire fruits of their honest labour." Let those wealthy classes of the community who, by their influence, elect their representatives in Parliament to make the social laws, to impose taxes, and to dispense the national funds, HONESTLY pledge their own property for their share of the pecuniary exigencies of Government; and not dishonestly pilfer from the scanty subsistence of the toiling multitude the State expenses, and subject the poor man's wages to be reduced to the amount of 8 or 10 per cent. of their purchasing power by Customs Duties; who, not possessing the suffrage, have no representative in Parliament to plead the remission of the fiscal imposts, although their numbers in the aggregate amount to about six millions of the adult male population; then, and not till this act of fiscal justice is done, "will our exactors become righteousness, and our officers peace: our brass become gold—our iron silver—our wood brass—and our stones iron!" The martial metal, diverted from being constructed into instruments of war and human slaughter, will then be beaten into mighty engines of powerfully prolific production, to multiply immensely our manufactures, which, exchanged for the increased industrial products of other countries, will cement the nations of the earth in the commercial bonds of lasting peace. PLENTY, undiminished by the paralyzing effects of absorbing Customs and Excise Taxes, will gush from the pure perennial sources of divinely-appointed industry; and, notwithstanding the enormous national expenditure, drawn from the peoples' incomes, will overflow the whole land with abundance;—will fill every breast with grateful contentment;—will elevate every manly heart with dignified self-reliance;—extend intelligence,—increase comforts,—improve morals,—and prolong useful life in peaceful enjoyment.

The amount of the consumption of industrial productions is the extent of the demand for, and determines the quantity of, the things that will be produced. If nothing were consumed, neither by the hand of labour would anything be produced. Thus Chancellors of the Exchequer invariably find imposts on consumables dry up the sources of revenue. Whilst, on the other hand, an enlarged consumption ensures increased production, and the whole world's wealth is the aggregate of industrial productions, therefore he would find, in the exemption of consumables from taxation, this inexhaustible store to be an ample fund to draw upon. Industrial products wholly sustain, increase, and are the riches extant in any and every country. Now, is it not the first duty of every patriotic statesman to enrich, and not to impoverish, his country? If so, his course is clear. Taxes on commodities, by adding to the cost of them, diminish their consumption; as a certain sequence, they assuredly restrict production, and, therefore, they prevent the increase of a nation's wealth. The wise statesman, knowing these facts, and practically appreciating them, will, therefore, steadily pursue the policy of emancipating articles of commerce from all fiscal burdens. Knowing, too, from irrefutable experience, that the cheapened price of any staple article, when freed from Customs Duties, extends incalculably not only its own, but also increases the consumption and actively augments the production of every other article of commerce, both at home and abroad; and knowing, also, that these industrial productions are what make the aggregate of the world's wealth, out of which all expenses of wages, living, taxes, &c., must and can only be eventually paid, surely he would, it is to be hoped, hasten to make, not only his countrymen, but the world at large, his debtors, to the latest generation of man, by devoting his soul's energies to consummate the total abolition of Customs and Excise Duties, until every vestige of the commerce-obstructing, wealth-impeding, poor-oppressing, international-intercourse-forbidding, and human-progress-opposing system of Indirect Taxation shall be obliterated from our statute book, and instead thereof, without waiting for some well-devised superior scheme

of honest Direct Taxation, let the Income Tax, extended to all profits and all earnings, be fully substituted.

In the absence of popular information on the subject of the effects which the actual incidence of taxes has on the general weal, and ignoring the immense benefit which Sir Robert Peel's Income Tax has been the means of conferring on our country, the public has blindly manifested impatience of its continuance. A dissatisfied impression of its apparent inequitable operation has also caused an ill-considered outcry against it. No doubt time would rectify this supposed, and at most, only temporary irregular pressure. Originating with the many who cannot elude the payment of their Income Tax, public opinion would soon begin to upbraid and brand with infamy all who did evade the tax, and the merited odium would compel them to take their share of the State burden. But, granting that all Indirect Taxes were abolished, an Income and Property Tax, to be politic and just, must be assessed on all properties and incomes, from the highest revenues to the lowest earnings. Thus every member of the community would contribute to the maintenance of the State, and feel a common interest in its good government; added to which, this national manifestation of fiscal justice, political honesty, and righteous policy, would be one of those important improving circumstances in national governments that serve to mould the nation's mind and character into habits and principles of strict integrity.

Can it be necessary that, in addition to irrefutable facts, and to the strong reasons and encouraging motives already advanced, for the purpose of justifying and hastening the change of our fiscal policy to Direct Taxation, we should be reminded, by frightful historical lessons, of the social anarchy, which iniquitous fiscal legislation has occasioned? That the revolution in the time of Charles I. originated in the people's repugnance to unjust and arbitrary taxation; that it was the popular indignation at Boston against the imposition of Customs Duties that issued in a fratricidal war, and tore from England her American colonies; or, that it was the disinclination and refusal of the clergy and the landowners in France to pay their



share of the taxes, that first embarrassed the finances, excited discontent, and kindled the blaze of disaffection which enveloped that unhappy country in a universal conflagration of revolt and ensanguined revolution? Or, can we remain blind to the recent historical facts in our own country, of the bread tax riots, of the symptoms of general disaffection pervading everywhere the industrial classes, of the general depression, and paralyzed trade, which, in 1845, inflicted heavy import, export, and excise duties on England's commerce? and last, though not least, can we be blind to the avenging calamity, which has overtaken the fiscally oppressed negroes in Jamaica, who, withering under the infliction of privations and squalid poverty from taxes on all their consumables, were driven to the despair which kindled in them the smouldering discontent and disaffection that have flared up, so recently and sadly witnessed, into maddening bloody riot, and cruel military massacre? Or, turning from these sickening scenes, can we look with indifference on the salutary change, which even a partial repeal of these duties has achieved for Great Britain? Can we behold how commerce, by the fiscal substitution of the income tax, has revived, and been marvellously expanded,—trade become brisk.—wages advanced,—the comforts of life cheaper, and the people everywhere satisfied and contented, and not enthusiastically desire this fiscal substitution?

Labour's surplus products are designed by the Almighty to minister abundantly to all human wants. The Divine Being, speaking by his prophet of a commercial city, whose commerce was, or would be, with all the nations of the earth, says, "Her merchandise and her hire (which is her remuneration) shall be holiness unto the Lord; it (the merchandise) shall not be treasured, nor (uselessly) laid up; for her merchandise shall be for them (the whole human family) that dwell before the Lord, to eat sufficiently, and for durable clothing." Will judicial punishment, on God's outraged purpose, for ever slumber? Have not disaffection, bloodshed, massacre, and anarchy, again and again, been the bitter fruits of commerce suppressed by reckless imposts laid on its staple

articles which, by providence, are purposely designed to comfort the world's vast multitude of His creatures the cry of whose consequent privations come up to Him! May not fiscal injustice be too long continued, and injured masses again burst into a flame of wild discontent, not to be extinguished until this world-wide barefaced fiscal iniquity, and its legislative cause, whatever that may be, or by whomsoever imposed, is finally purged out, no more to obstruct the gates of commerce, or bar the avenues of God's beneficence to the universal family of man?

## TRUE FISCAL POLICY

*Ethically in Harmony with Scriptural Predication, and  
Providential Laws.*

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TO MR. D. MONECKJEE LALCACA, PARSEE, BOMBAY MERCHANT,

LIVERPOOL

MR. LALCACA,—Your polite and esteemed note of the 28th ultimo compliments the contents of mine to you in terms, I apprehend, much too flattering; but I frankly accept them as indications of the candid approval you are ready to concede to what I may call the Christian principles which ought to prevail in directing the course of commercial policy, and, also, as expressions of your personal friendly regard. I am most happy in placing the accompanying papers, which you have kindly promised to read, in your hands, because it may be the means of opening a wider door for the more extensive discussion and dissemination of the true principles of the commercial fiscal policy they are calculated I hope, clearly to develope, and may serve to bring them into general practical operation for the great benefit of mankind.

As you say in your valuable pamphlet on India, "The best endeavours of the Parsees now-a-days are to copy Europeans, and to follow the excellent example the British have set them." It may not be uninteresting to your inquiring mind to learn how our European civilization may be traced from small intellectual beginnings to the greatly developed progress of human knowledge in mechanical and agricultural arts, sciences in general, and commerce, which have made the European people

rich in the profusion and enjoyment of industrial products. And how, also, with these products of the plough, the anvil, and the loom, the European people, who have the greatest abundance of them, have by these means purchased from other climes gold, silver, precious gems, and all other wealth which makes the European nations powerful among the nations of the earth. And, by adding to the world's abundance in food and clothing, through commercial distribution, they have now enriched and improved the circumstances of all the countries they have traded with, and by so doing have made themselves morally great. For it is the products of the world's industries that constitute the world's wealth. And it is these products which expel the normal squalid wretchedness of helpless poverty from the face of the earth. The countries which open their ports most free of fiscal charges to receive and commercially distribute industrial products wherever human wants require them, are the peculiar recipients of divine blessings. They are ever foremost in the acquisition and distribution of knowledge, righteous dealing and moral wisdom, and have been, and always will be, the most gloriously prosperous, and the most effective promoters of civilization and of the honest accumulation of their own and the world's augmenting riches. Europe and her colonies offer in their advanced position indisputable manifestations of this providential dispensation.

Yet the aboriginal denizens of the primeval European forests, who twenty-five or thirty centuries back were the forefathers of the present enlightened populations, knew nothing whatsoever of agriculture, mining, forging, manufacturing, or commercial interchanges. The only occupation pursued by the wild and native aborigines was hunting, and the fiercer tribal contests for the scanty prey they fed upon. These barbarian pursuits they followed indiscriminately at the full bent of their savage animalism. Their dress was the raw skins of the bear, the wolf, the hyena, and the game they had recently killed. The still less mentally advanced island Britons, knew as little at that time of wearing clothes, as did our first parents in paradise. Paint, daubed over their naked bodies, was their

substitute for dress, which fact, instances the supine helplessness and the then confined scope of their intelligence, and serves to mark, not only the inveterate absence of intelligence, but also the inconceivable slowness of mental acquisitions made by isolated and scattered populations; and is especially the measure of their, as then, lamentably puerile ingenuity, and remote and almost hopeless approximation towards civilization. In the course of time an earlier mentally developed family of men in Phœnicia congregated in Tyre, and formed a maritime community of enlightened and enterprising merchants, who discovering the island and its mineral wealth, began to trade with its inhabitants, and by their intercourse brought to the British Isles the first elementary knowledge of mining, husbandry, and coarse woollen manufacturing; and what was still better, they introduced the civilizing and moral influences of commercial interchanges. Thenceforth struggling commerce, from age to age, slowly at first, but more rapidly as time accumulated the common store of knowledge, awoke in the ardent souls of these adventurous islanders the irrepressible energies and mighty genius of future mental progress, and prepared the European mind to be the intelligent recipient of imported knowledge on all branches from distant countries, and, above all other, of that everlasting christian code of purest and loftiest morals, which, to the extent Europe has embraced them, and in their unadulterated simplicity, has observed their rule, the fair fame of the European nations is gilded with substantial and imperishable glory.

Recurring for information to the reliable annals of man's most ancient history, although they may be enveloped in tradition's monstrous fables, and conveyed in the hieroglyphics of rudimental language; yet one fact is uniformly prominent. We ever find man at the point of authentic history emerging from primordial barbarism. The earliest records in the Christian Bible state that God, having breathed into the progenitor of men the breath of life, man, in addition to the vital instincts common to all animal existences, became a living soul, pregnantly imbued with reasoning faculties, mentally to become,

like God himself, able to discern good and evil. The Almighty located him in Paradise to nurture his soul's faculties, until, by observation and reflection, reason and experience had ripened his understanding into a moral perception of good and evil, and also given him power of mental will, to entertain a preferential idea for intellectual good, or, adversely and fatally, for carnal evil,—either to perpetuate, if so inclined, his pristine brute animalism, or otherwise, as his soul advanced in the intellectual acquirements of moral control, to mortify the fleshly lusts; and resigning his animalism to its Divinely denounced doomed death, rise from its mortified decadence gradually to civilized life, and the greatness of his soul's enlightened spiritualism. Thus mentally prepared for his intellectual advancement, God, whose infinite attribute is invariably ceaseless love, out of pure love for him, and in parental solicitude for him and his descendants' progressive welfare, having first clothed "his and the woman's naked limbs in skins," drove him forth from that sensuous abode of spontaneous "fruits good for food" to nourish "the natural man," to till the ground, and subsist himself honestly on farinaceous food, the produce of his labour, which ground, for his sake, to elicit the energies of his soul, "is cursed. For his sake the ground is cursed with normal barrenness," to yield no food for man sufficiently, except at the instance of painstaking labour and ingenious toil. So, provoked to action, and conscious of his physical inability to till the ground, his soul rose in intellectual efforts, equal to the emergency and exigency of his absolute necessity—that necessity which is proverbially the mother of invention. Therefore, relinquishing dependence on physical strength solely, he felt himself constrained to contrive some artificial aid. First, to make the simplest implements of husbandry, and then, as advancing time brought to his posterity the accumulated knowledge of former generations, which expanded the human soul's dominion over nature's material forces, to invent and construct more complex engines, propelled by these inexhaustible forces, of such gigantic cheap productiveness, as would incite the whole world's industries to pour forth a corres-

pouling abundance of merchandise for commercial exchanges, as together, if the impious and insane policy of fiscal imposts did not hinder the blessed work of commerce, all the wants of all the myriads of the whole world's populations would, from these perennial sources, be supplied with bounteous profusion.

The Universal Father has confirmed, by these historical records of human progress, which are stamped with experienced truth, the astounding fact that, in contra-distinction to the finished condition of, and provision in food and clothing for all other animals at their creation, man, naked and helpless, is not constituted like them to be the mere automaton purveyor and passive recipient of nature's free gifts; but God, having formed the human soul to have the intellectual seed of mental power, germanating and growing within itself, has elevated man to rank amongst spiritual intelligences, and be, with Himself, the co-worker, and co-creator of the food and clothing essential to human existence.

But to return again to history. God, with omniscient eye, foreseeing man's destined glorious metamorphosis from the animal to intellectual life, who from blank ignorance and helpless nakedness would, in the womb of time, by mental expansion, attain the power of universal dominion, "to subdue the earth," and from its normal sterility extract "plenty without scarcity," also ordained that commerce should be the instrument to diffuse this bounteous plenty everywhere, and marvellously provide for all the earth's "replenished" inhabitants a superabundance of food and clothing, and all things else that can add to human comfort, instruction, and innocent enjoyment. So long since as twenty-five centuries ago, Jehovah decreed, by the mouth of His prophet Isaiah, that "the merchandise and profits of commerce are holiness to the Lord Omnipotent," because "they are for all the world's populations, to eat sufficiently, and for durable clothing."

Yet these magnificent triumphs of mind over matter, and intellect over instinct, would have never had existence if European public opinion, rising superior to brute instincts,

had not armed law with executive authority to compel respect by all for the property which man's own labour had created, and thereby made his own. For, if property so earned had not been deemed inviolable, and its theft a sacrilege, brute man would still have roamed sparsely in savage nakedness over a desert world. In the certain apprehension of its being stolen, no one ever did, or ever would have laboured, of his own free will, to produce anything. Sacred to the best behests of mankind as is the principle of honesty, the customs duties, even to this day, on articles of general consumption, virtually rob, by legalized theft, the millions of unenfranchised consumers of taxed articles, and despoil them of a portion of their hard-earned wages. These fiscal exactions on articles of useful consumption are clearly also a violation of, and a national sin against, the first principle of peaceful international intercourse of home and foreign social combinations for mutual good. By fiscal dearthness they restrict consumption, arrest production, and diminish the quantities produced and exchanged of home and foreign productions, and thus cause scarcity, and, of necessity, privations, sufferings, and comparatively national poverty in every class at home and abroad. These fiscal imposts on consumable articles, exact unfairly and arbitrarily from the unrepresented poor a portion of their hard-earned pittance. They thus outrage the first principle of common honesty, and, therefore, infringe seriously the indispensable basis of social advancement in civilized and morally spiritualized life; and, in the spirit of plundering and pilfering savage tribes, they pilfer, unperceived, the revenue from the unsuspecting and unenfranchised masses, and to that extent revert toward the degrading vice of legalized depravity and licentious national dishonesty. So lost to a right appreciation and just sense of moral rectitude are the advocates for the continuance of taxes on consumables, that, ignoring the immutable law, namely, that persistent wrong, although unseen, inevitably involves the certain, though tardy it may be, retributive suffering; they glibly and unblushingly affirm the demoralizing and cruel aphorism that "what the eye does not see, the heart does



not sorrow for." And on this lamentable plea they would unhesitatingly condemn millions for no fault of their own, and in total ignorance of the cause, to endure unpitied suffering and unrelenting privations, from which the substituted income tax they suicidely repugnant and reject, would effectually relieve these fiscally impoverished and prostrated multitudes.

The indirect taxes shamefully remain a stigma to our statute book, and a disgrace to the age we live in. They are an abominable vestige of the savage man's normal and inveterate propensity to steal, and in their very nature they tend to perpetuate barbarism. And is there no escape from this disgracefully barbarous pilfering system of fiscal legislation? Yes, the substitution of an income tax, which has been triumphantly proved to be a very profitable deliverance from this opprobrious system, presents to the intelligence of the people, and to enlightened patriotic statesmen, an efficient remedy to this shamefully barbaric social condition. The successful results which the partial adoption of the income tax has most satisfactorily achieved, leave no doubt that, if it were extended to cover the loss of all revenue from the relinquished duties, it would be quite adequate amply to supply the revenue with funds exacted openly and honestly. Not only would humanity be relieved from this indirect fiscal curse, but all classes of the people would be blessed with greatly added wealth, out of which to pay the peoples' income taxes, and also leave a large amount of profit to add periodically to capital, or be expended on the comforts taken from the vast influx of home and foreign products. And, surrounded with these blessings, all would enjoy untold prosperity.

Can you, in your native India, aid in the dissemination of information on this vital question? May I indulge the grateful hope that the printed papers sent you, after perusal, will inspire you to make the effort to disabuse the public mind of the grievous apathetic ignorance, and greatly underrated and mistaken ideas entertained of the great extent of human suffering inflicted on our common humanity, by the mischief done

to commerce through the opprobrious and impolitic exactions of indirect fiscal legislation!

Nothing could so completely amalgamate the two populations of England and India, and make of us one people, as the free untaxed interchange of our respective industrial products with each other. Indeed, the universal adoption of the heaven-born free trade principle, would effectually annex all nations, and make of them a peaceful community of friendly powers, who would be engaged in the amity of mutually reciprocating, and beneficially ministering out of each other's industrial surplusage, to each other's best interests. Than which nothing could so largely contribute to the creation of mutually increased wealth, nothing could so firmly consolidate their friendly dependence on each other, and nothing add so largely and without stint to their reciprocated comforts and enjoyments, and bind them so fast in the cherished bonds of lasting peace. With sentiments of high regard and sincere respect, I am, yours truly,

LAWRENCE HEYWORTH.

*Yewtree, February 5th, 1866.*

## OBSERVATIONS

ON THE ADVANTAGES THAT WOULD BE DERIVED BY THE  
SUBSTITUTION OF A SYSTEM OF DIRECT TAXATION IN LIEU  
OF TARIFFS ON COMMERCE.

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*The prevalence and domination of the human race over all animated and inanimated nature, consists entirely in man's possessing the mental faculty to develop industrial science, and multiply indefinitely the means of human existence. If dependent solely on Nature's spontaneous productions, the human species, if found at all, would be a rare specimen of animated creation. Therefore, every measure, fiscal or otherwise, that by cheapening consumables fosters the increase of industrial productions, not only sustains the natural law, by which the enjoyments of life are increased, but it is the means by which that abundance will be created which is essential to the preservation of an increased amount of human life, and to the final repletion of the earth with the human family.*

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The cherished hope and belief that the opinions entertained by me on fiscal policy find an echo in the convictions and judgment of many leading patriots in this Congress, in Belgium, and on the Continent generally, affords me the pleasurable assurance that the reading of the paper I hold in my hand will not be found wholly uninteresting to the members of the International Social Science Association, many of whom, I doubt not, will concur with me in denouncing Customs exactions. Indeed, all who have given their unbiased thought to the consideration of the subject, allow unhesitatingly that great national prosperity, individual wealth, and unpre-

cedently increased cheapened comforts for the people, with enhanced wages for labour, together with better profits in trade, more freight for ships, and greatly increased traffic over railways, &c., would be the enriching effects resulting from a total repeal of Customs Duties. And it is admitted on all sides, that there is no sound argument raised against their abolition, provided some other unobjectionable direct tax could be substituted to produce the required revenue. The ready adaptation of the successfully tried Income Tax for this purpose is objected to on the plea that some better direct tax may possibly be devised. And in this dilemma the popular voice lingers to declare its hearty assent to the proposed fiscal change, and indecision stops the way to this most desirable fiscal reform. The specific arguments against the Income Tax may be thus stated:—Firstly, Because it is looked upon as being additional taxation, and, therefore, it encounters the popular repugnance to any tax. The increased rate of the tax on incomes required to supplement the relinquished Customs Duties, also gives the illusive impression, in the eyes of superficial thinkers, that the additional charge is a new tax, and a gratuitous fiscal burden. Secondly, Because, like all other taxes, it is liable to fraudulent evasion. Thirdly, Because the uniform per centage rate, levied on all incomes alike, bears inequitably on precarious incomes; although, in this very respect, the amount of the injustice done by the Income Tax to the exceptional few annuitants, is not to be compared with the amount of the inequitable burden, and the extent of the oppressive effects inflicted by the Customs Duties on the whole body of the people, and especially on the wealth-creating industrial classes; and, Fourthly, because the largely increased per centage rate of the Income Tax, required to cover the forty millions sterling of relinquished Indirect Taxes, it is supposed would be so onerous, and the amount so enormous, that it would be impossible to collect this immense sum by means of an Income Tax.

These taxes imposed on foreign productions enhance their cost, and, therefore, greatly diminish their consumption, and, of course, lessen the demand for the home manufactures otherwise required to pay for them, which, together, cause a serious loss of *stimuli* to

productive industry both at home and abroad. Consequently, Customs Duties prevent the increase of that national wealth in industrial products, which is essential to enable the people to pay heavy taxation with comparative ease. Such duties also restrict the advance of wages, and lessen their purchasing power. The masses of the labourers are thereby subjected to endure the privation, not only of many enjoyable comforts, and even of the necessaries of life, of which they would partake abundantly if the Customs Duties were all abolished; but they suffer also from the market for their labour being curtailed, and their wages reduced. The whole nation, too, would, if all indirect taxes were abolished, be greatly enriched, by a greatly increased influx of foreign imports, and an equally vast augmentation of productions in every department of home industry. And, be it observed, *that country is the richest where the products of industry are found most abundant.* Is it not, then, palpably true, and clearly to be seen, that the disastrous incidence of Customs Duties inflict sufferings which, in amount, duration, and extent, far outweigh any exceptional inequitable action of the Income Tax? Seeing that Customs Duties are decidedly voted a deadly incubus on the prolific energies of productive industry, and a blight on the fair prospects of plenty, peace, moral improvement, and human happiness, and that it is not denied that the substitution of an Income Tax has been found to be the effective restorative to paralyzed commerce, and to the people a deliverance from oppressive fiscal burdens, it is of the first importance that the objections to the application of direct taxation for this benevolent purpose should be clearly defined; and, if such objections are found of no value, that they should be discarded from the public mind. The First objection is a thoughtless self-delusion, which vanishes before inquiry. The proposed increase of the Income Tax is not additional taxation, but a substitute for existing taxes. The Second objection, is one common to all fiscal systems. All taxes may be fraudulently evaded; but the Customs Duties are the most open to extravagant collusive frauds and extensive smuggling. Besides, all individuals who choose may, by

abstaining from the use of taxed articles, boastfully evade the duty on them, and wholly escape contributing their fair pecuniary share to the exigencies of the State, whereas it is quite the reverse with the defaulter to the charge imposed on his income. The payment due from him to the revenue is compulsory, and evasion, if detected, is visited not only with punishment, but with popular reproach, and is not, as in the other case, a subject of self-gratulation and perfect impunity. The Third objection, which is the severest and most plausible stricture that can be advanced against the Income Tax, is that it is imposed inequitably, and, if viewed only in the abstract, it certainly seems to be ; and it would be exacted oppressively if the substitution of it for the Customs Duties did not evoke that great national prosperity, which enables the parties aggrieved, to shift the inequitable portion of the burden from off their own shoulders, to those who, through the substitution of the Income Tax, are the enriched and wealthy-made public.

A recent writer (W.J.) in the *Financial Reformer* approximates probably to a truthful suggestion of the equalizing incidence of taxation. He says : "I hold that every man pays in taxes neither more nor less than exactly that proportion of them to his income which the total taxation of the country bears to the total income of the country. If the total taxation of the country is £70,000,000, and the total income £700,000,000, then I hold that no man pays either more or less than ten per cent. of his expenditure in taxes. And I believe that if it were possible for every individual in a community to keep a debtor and creditor account with every other individual—how much he pays of their taxes and how much they pay of his—the balance against him would be just that ten per cent."

When men are reasoning upon any proposed fiscal, moral, or social change, there is a common fallacy they are apt to fall into. They argue what will be the result of the scheme, not from the improved circumstances which the change is calculated and intended to produce, but they consider it solely with relation to the then existing state of things. They make

no allowance for the altered advantageous circumstances which the proposed change is purposely designed to develop—as if the profits on an amount laid out to improve an estate should be calculated, not by the expected improved yield, but by its previous products. The conclusion arrived at by such erroneous reasoning is necessarily at variance with the resulting facts of the case. Yet the “Fourth” objection to the Income Tax rests on no better foundation than this fallacious reasoning. It ignores the consequent affluence of greatly increased national wealth, which the substitution of direct for indirect taxation has and will cause to augment in the people’s hands; and it assumes that an increased rate of Income Tax will be demanded on what it calculates will still remain to individuals a stationary income, instead of admitting the ascertained fact, that greatly improved circumstances, increased profits, rents &c., individually and collectively, have been, and assuredly will be, the certain natural sequence of the proposed fiscal substitution. It also overlooks the important argument, that the same rate of Income Tax levied on a largely increased amount of national wealth will raise a greatly augmented amount of revenue, and that the weight of the tax to individuals will diminish just in proportion as individual profits increase and the augmented wealth of the nation becomes more generally diffused. Nor is it essential to the Parliamentary adoption of the direct fiscal policy that the whole £10,000,000 of indirect taxes should be abolished at once, but rather, on the contrary, that they should be repealed gradually, as years roll on, and the Income Tax increased only as the Customs and Excise duties are being remitted, and to what amount the necessary exigencies of the State may require of the abandoned revenue. The notion that it would be impossible to collect this immense sum from the nation by an Income Tax is truly absurd, seeing that the country, under the unfavourable circumstances of restricted commerce, does now actually disburse annually these enormous imposts. Moreover, these indirect burdens, as they are now collected, fall (most grievously and inequitably) not on the able wealthy, but on the poorest classes, on whom they are a distress-

ing drain on their absolute necessities, and are heartlessly abstracted from the pittance of their weekly wages. Is this iniquitous fiscal oppression of the poor to never cease? The eyes of the philosophical philanthropist stamps an indirect fiscal system with the imbecility of folly, and he hesitates not to predicate with certainty the judicial privations such a system does and must of necessity inflict on the whole community, on the one hand, whilst, on the other, he sees the bountiful blessings which the wisdom of its abolition does now to the extent it is being tried, and would, if fully carried out, diffuse broadcast over the world.

It is true, that even now, the cheapness and abundance of all things (which are the desiderata of social science) are marvellous, as compared with the scanty means of existence which prevailed so recently, as less than a hundred years ago. For this bounteous supply, and for the advent of free trade principles, we are mainly indebted to the remission of Customs Duties by means of the instrumentality of the Income Tax. These free trade principles, although only partially developed yet, have given to ingenious productive labour an impetus sufficient to justify the enactment of this salutary fiscal policy to its legislative consummation.

Taxes on articles of consumption frustrate the expansive energies of plenty-spreading, peace-promoting, and nationally-enriching commerce, and make the disbursement of any and every tax onerous and distressing; whereas, their abolition stimulates illimitably the expansion of commerce, and induces that flourishing condition and affluence of the social community which, all experience tells us, affords to all persons engaged in trade, or who have services to offer, and who consider themselves aggrieved by inequitable taxation, the easy and ordinary way of fully recuperating the fiscal exactions they complain against, by charging to the enriched public an extra price for work done, goods sold, and services rendered. As surely as the distillers recover the tens of thousands, and the merchants the hundreds of thousands, they have disbursed for duties paid to the revenue, by including them in the sale price of the



articles they have disposed of to the wealthy public who are able to pay for them, so surely when the State is placed in prosperous circumstances, do the shopkeepers, tradesmen, workmen, manufacturers, professional men, &c., find themselves with ample means to recover the amount of their taxes from their well-to-do employers and customers. All their expenses, taxes included, are supported and defrayed out of the business profits which the purchasing public have been able to yield them. It is this conventional arrangement in social and business transactions which serves to neutralize the seemingly inequitable character of the Income Tax, and fairly diffuses its burden over the general community in a manner that ought to stop the mouths of all complainants, and chase away the groundless opposition to its adoption. Unless the proposed fiscal change to direct taxation stimulated productive industry, to create a greater abundance of all exchangeable articles, induced greater general prosperity, and increased national wealth, its adoption would serve no practical purpose beyond that of awakening the wealthy portion of the community to a personal feeling of the pressure of taxation, and disposing such of them as are members of the legislature to exercise their influence in suppressing national extravagance. Substituted Direct Taxation, in the shape of an Income Tax, would, besides its other merits, assuredly tend to promote economy in every branch of public expenditure. Public opinion, being enlightened on this question, ought no longer to delay the expression of its approval in favour of this salutary fiscal reform.

I earnestly entreat the Almighty Intelligence, who reveals His laws to the inquiring minds of men, to inspire with zeal the benevolent individuals who this day have assembled in the city of Brussels to discuss, develop, and ventilate the laws by which God designs to bless the human race; and that he will incline them to aid in promoting the progress of the principles of free trade, and dispose them to take into serious consideration the merits, and advocate the claims, of this most important of all **POLITICAL AND SOCIAL MOVEMENTS.**

What is wanted is the wide dissemination of correct infor-

mation on the vast and universal advantages of perfect free trade, and to disabuse the public mind of the gross fallacies and prejudices entertained against the substitution of an extended **Income Tax** in lieu of all indirect taxes.

Fiscal reform by means of an **Income Tax** was first partially introduced in England by the late Sir Robert Peel, to revive its drooping commerce, and increase the people's ability to pay a larger amount of taxes to the then deficient revenue. It has been had recourse to by the British Parliament for the same purpose five or six several times during the last twenty years, and always with the same result of marvellously expanding commerce, enriching individuals, adding overflowing wealth to the nation at large, and enabling the people to pay, with more ease to themselves than formerly, an astonishingly increased amount of taxation.

These historical facts constitute the stubborn arguments which, in all consistency, demand of an intelligent nation the firm resolve to carry out the fiscal policy inaugurated by Sir Robert Peel to its consummation, by abolishing all indirect imposts—not at once, but gradually by instalments, beginning with the repeal of those duties which affect commerce most prejudicially, perhaps with the Sugar Duty, then Tea, Coffee, Corn Duties, &c., successively, till all Customs and Excise Duties shall be for ever repealed, and commerce with all the world proclaimed free to interchange, without let or hindrance, the abundant and varied products which will then flow in perennial streams from the liberated sources of Productive Industry.

Benevolent men, well grounded in the firm faith of human progress—"good men and true"—are to-day gathered together from various parts of the world, and assembled at the Brussels International Social Science Congress, for the purpose of developing to the ready comprehension of all honest thinkers the unchangeable laws in human nature, which understood and practically applied, are divinely designed to call forth the active energies of man's ingenious and vastly prolific industrial powers, to create and diffuse that general abundance of their products, which will elevate the moral and physical condition

and circumstances of every child of Adam. Inspired with this generous purpose, of living to benefit his fellow men, and fired with cosmopolitan zeal to promote their most extended welfare, the late noble-minded and enlightened Prince Consort, whose loss Britain deeply deploras, and Europe mourns, in presenting his last address to the members of the Social Science Association, at the very last meeting over which he presided, after first alluding to the unprecedented national prosperity which had crowned the free trade policy of the late Sir Robert Peel with complete success, solemnly exhorted them in the following emphatic terms and ever-to-be-remembered words, with which, myself adopting these words and addressing them on this occasion to this enlightened assembly of philanthropists, this paper may very appropriately conclude :—“I exhort you generally not to lose yourselves in points of minute detail, however tempting and attractive they may be from their intrinsic interest and importance, but direct your undivided energies to the establishment of those broad principles upon which the common action of different nations may be based, which common action, namely, free international exchanges, must be effected if we are to make real progress. I know that this congress can only suggest and recommend, and that it must ultimately rest with the different governments to carry out those suggestions. Many previous recommendations, it is true, have in part been carried out, but many have been left unattended to—and I will not except our own country from blame in this respect. Happy and proud indeed should I feel if this noble gathering should be enabled to rouse public thought to a just sense and right appreciation of the vast beneficial importance to all of perfect free commerce, and disposing public opinion to agitate for the establishment of this most salutary measure, lay the solid foundation of an edifice—necessarily slow of construction, if apathetically prosecuted, and requiring for its consummation laborious and persevering exertions,—intended as it is for the promotion of human happiness, by leading to the discovery of those eternal laws (fiscal and commercial or other-

wise) upon which that universal happiness is dependant. May He who has implanted in our hearts a craving after the discovery of truth, and given us reasoning faculties, to the end that we should use them for this discovery, sanctify our efforts, and bless them in their results."

## T A X A T I O N .

THE INEVITABLE INCIDENCE OF TAXATION VINDICATED, AND THE  
ONLY GROUND OF PREFERENCE DUE TO ANY ONE FISCAL  
SYSTEM OVER ANY OTHER DEMONSTRATED.

The products of industry are absolutely required to sustain in existence civilized humanity. Hence, irrespective of all consideration for the seemingly inequitable bearing of the burden on individuals or sections of the community, that fiscal system which least impedes industrial productiveness is the best, and most to be preferred; and that which most hinders the creation of abundance is the worst, and most to be shunned. Customs and excise imports are the worst, because they add to the cost of things, otherwise cheap, and, narrowing their consumption, restrain the springs of the world's industries from producing abundance. They deprive civilized humanity of its normal means of support, and the taxpayers of the ability to respond liberally to the exigencies of the State. These customs and excise taxes, which are grievous obstacles to physical and moral improvement, and enlightened civilization amongst all peoples, being abolished by means of the Income Tax, cheapness is restored to industrial products, consumption of them is incalculably enlarged, and an impulse to productiveness is thenceforward actively felt all over the world, and civilized humanity thrives and rejoices in the abundances so wisely and profitably obtained. Therefore, I would gladly persuade my countrymen to declare their decided preference for, and cling with tenacity to the Income Tax, as the fully tried and effective means of emancipating commerce, enriching the nation, and greatly increasing the ability of the people, individually and collectively,

to pay the taxes required by the State. Surely, these desirable objects once attained, by means of the Income Tax, will be enough to satisfy the most zealous fiscal reformers, without entering on a Utopian attempt to equalize the burden of taxation on each as it seems to affect the individual, which can only be done, as it is at all times of national prosperity practically done, by the people themselves, who, for the purpose of covering their several expenses, taxes inclusive, ask and obtain greater prices and higher charges in their daily transactions of selling, renting, and remunerating each other for the services mutually rendered. I am convinced that the incidence of all taxation, in a trading and flourishing community, is conventionally shifted from the ostensible payers, through the ordinary transactions of business, to the general public, by whom it is virtually shared equitably amongst themselves. Each and every one in a taxed country must pay a greater price for everything purchased, and for every service rendered, than would be required if no taxes at all were levied. The extra prices paid by each, to each of the whole community, cover the taxes severally paid, and by this simple conventional arrangement, the individual taxpayer is equitably recuperated. Therefore no one—no, not even the fraudulent evader of a tax, can wholly escape his contribution to the revenue raised by the taxes. The whole amount of taxes is drawn eventually from the common fund of national affluence. Holding inviolable the rule that the springs of industry are sacred, and that no fiscal obstructions to their productiveness shall be imposed, no Chancellor of the Exchequer need be perplexed in nicely balancing the equitable or inequitable bearing of any tax.

This incidence of taxation in generally diffused prosperous circumstances is self-adjusting. How important, then, it is that the sources and ports of accretive wealth should be free from fiscal imposts—be kept wide open, to receive the world's industrial products, and encouraged to augment its accumulation and place the profitable proceeds of the sale of these vast products in the hands of the people!

In deciding what system of taxation is the least objectionable,

happily it is not necessary to ascertain how, or to what extent, the burden of the tax may seem to affect disproportionately any given section of the population. This endless source of contention and bootless wrangling is wholly obviated by the natural laws of social existence, which, through the operation of reciprocated remuneration for services rendered to each other, regulate equitably the distribution of the fiscal burden, with far more just precision than the most astute legislation could ever accomplish. In fact, every tax is felt by its effects on the whole community, not as a particular, but as a general impost, and is a general drain, not really on the individual's means, but on the country's aggregate wealth. No one doubts for a moment that the merchant, the distiller, &c., who annually pay their thousands sterling for taxes, do recover their fiscal disbursements, as all taxes are eventually recuperated, *i.e.*, from the public purse. This undoubted fact and rule, which obtains as surely with all payers of taxes as with merchants and distillers, involves the very important consideration in the selection of any fiscal system, how to levy a tax, and yet preserve, uninjured, the sources and creation of national wealth. For if the accumulation of wealth happily be more rapidly augmented than the rates of taxation required by the exigencies of the State are increased, the burden not only becomes lighter on each individual, but his ability to discharge it is also increased. The Income Tax, tested by experience in the form it is even now levied, and although as yet only partially adopted, has marvellously realized these conditions, and responded to these essentially eligible requirements in the selection of any fiscal system. Its enactment has enabled the Chancellor of the Exchequer to reduce and abolish customs and excise duties, which suppress consumption, repress production, and depress commerce. The consequent increased consumption of the cheapened articles obtained by this fiscal substitution has largely stimulated the productiveness of the world's industries, and multiplied their products everywhere, and, correspondingly, has also wonderfully augmented our imports and exports, say from £172,000,000 sterling in 1840, to £444,000,000 in 1863 ;

and has also astonishingly cheapened them. Yet the uniform and direct tendency of this fiscal measure, has been to raise wages, improve land and house property, and augment the profits of trade; as may be instanced, among others, in the one article of glass, which in 1845 paid a duty of 6s. per cwt., and 5 per cent. added, and was sold in the weekly quantity of only 23,000 feet at 6s. per foot, whereas, made duty free, by means of the substituted Income Tax, in 1847 the weekly quantity sold was increased to 140,000 feet, at the reduced price of 2s. per foot, yielding, nevertheless, at this low price, £18 6s. 8d. per annum dividend, and at the higher price only 10 per cent. profit per annum to the manufacturers. These undeniable recorded statistical facts demonstrate the way in which the substituted income tax has operated uniformly, so to cause abundance to flood our country with overflowing wealth, as to raise wages, augment the value of fixed property, increase the trade profits, and conferred on all our taxpayers the ability to pay easily their taxes.

To strive after the acquisition of wealth, and to endeavour to improve one's circumstances is, *per se*, a laudable pursuit; but, to be so engaged and wholly absorbed in that object, as not to bestow any thought whatever on how obstructions on the industrious sources of the world's wealth may be obviated, and the world's industry be stimulated to become more and more prolific, and its products everywhere more abundant, is ignominiously suicidal. And, to live in the stupid apprehension that the products of industry, like those of spontaneous nature, are, on an average, a determined fixed quantity to be scrambled for, is brutishly stolid, alike disgracefully sordid, and shamefully oblivious of the palpable fact, that untaxed industrial abundance is limitless, and is the fundamental element of all national prosperity, and the basis of success to all individual enterprise, and source and substance of all individual affluence.

If customs and excise duties on all staple and useful articles were finally abolished, it were good economy and sound policy to levy the Income Tax on all incomes, even on the lowest regular earnings by labour,



not for the visionary purpose of legislatively equalizing the burden of taxation, but so that none might ignore the cost to himself of good government, and that all might be induced to keep a vigilant eye on the gross amount expended for the good of the State. When this wise and beneficial fiscal substitution for indirect taxation shall have been fully availed of, and the complete consummation of commercial freedom accomplished, and its untold blessings realized, then will come to pass the saying of God by His Prophet Isaiah, that "the merchandise and profits of commerce is holiness to the Lord, because it is for them that dwell before the Lord on the face of the earth, to eat sufficiently, and for durable clothing;" then will one gigantic branch of moral goodness "be done in earth, as in heaven," and the prayer for daily bread of unnumbered millions, through a period of more than eighteen centuries, will have been bountifully conceded to a supplicant world; and then, should this constitutional voluntary, and in section letter D almost at discretion self-imposed tax be found to be egregiously evaded, or by parties in that section unfairly contributed, may be the time to suggest any improvement in the principle of levying the Income Tax. In the meanwhile, let us seize the good we have got, and expand it.

LAWRENCE HEYWORTH.

*Yewtree, May 11th, 1865.*

## IGNORANT IMPATIENCE OF TAXATION.

One may easily conceive a case, where Impatience of Taxation could not be charged with ignorance ; as, where a despotic ruler, at his own arbitrary will, exacts crushing imposts from his subjects, not for the purpose of maintaining good government, but in order to squander the national resources for the gratification of his own personal lust for war and conquest. But for an Englishman, who pays no taxes except those which, through his representative in Parliament, he has imposed upon himself, to manifest petulant impatience of taxation, does indicate, in my opinion, if not a marked degree of ignorance, at least great want of reflection. The impatience so generally expressed against the Income Tax, shows forgetfulness of the object for which this fiscal measure was adopted—viz., to relieve the Chancellor of the Exchequer from the necessity of having recourse to the alternative ruinous fiscal policy of raising the national revenue by means of Customs Duties. They require to be reminded that these duties are imposts on consumables which restrict the expansion of our commercial intercourse with foreign nations. They deprive us of that accruing affluence which, derived from home and foreign industry, continually adds largely to the value of all property, increases the income derivable from lands and houses, augments the profits on business, trades, and manufactures, rewards professional services more liberally, and remunerates labour with higher wages. To be oblivious of these facts produces an impatience of taxation which may truly be described as proceeding from ignorance.

A correspondence between the Birmingham Landlords' Association and a gentleman, owner of house property in

Liverpool, published in the *Liverpool Mercury*, is strongly illustrative of the too prevalent ignorant impatience of taxation as regards the Income Tax. The Secretary of the above Association transmits the following resolution to his Liverpool correspondent:—

“Resolved,—That it is desirable that this Association should immediately apply to all the Landlords’ Associations which we have been in correspondence with, and request to know their views on the Income and Property Tax Act, which will come before Parliament next session, and request them to state whether they feel disposed to co-operate with us in opposing any attempt to re-impose this most unjust act.”

To which his Liverpool friend responds as follows:—

“I fully concur in every line—nay, in every word—which your excellent resolution so admirably puts forth, and I honor the Birmingham men for the noble attempt which they are making to rid their fellow-countrymen from one of the most oppressive and debasing imposts that have ever been devised by the wickedness of man.”

Now, the truth of the case is this—these landlords, who think themselves aggrieved by the Income Tax, are not called upon to pay the tax until sometime after the rents on which it is assessed have been received by them from their tenants, which rents include taxes, expenses, and profit on their investments; whereas, our merchants are compelled to pay their taxes, to the amount of thousands of pounds daily, imposed on the goods and produce they import, all cash down, and in advance; yet they exhibit no impatience of paying these taxes, because they know that the public will refund to them in the price given for their commodities, the duties they have thus paid in advance, inclusive, also, of their profits and business expenses. In the *Liverpool Mercury* of the same date, I see it stated that one manufacturing establishment in Liverpool paid in advance upwards of £300,000 last year, being the amount of taxes imposed on their manufacture; yet I hear of no ignorant impatience expressed on their part against paying even in advance this enormous tax, so dis-

proportionately assessed upon them out of their own pockets; because common sense suggested at once, that the public who bought their article would pay them back the amount of the tax they had advanced, together with their profit, and all business expenses incurred.

And why should not the proprietors of house property, landowners, manufacturers, merchants, shipowners, shopkeepers, tradesmen, and even professional men, learn from the voice of common sense that the Income Tax paid by them is all virtually repaid to them by a prosperously money-making public, in the price of articles sold, in the rents paid by able tenants, or, in the wages and remuneration given for services rendered? The ostensible payers of Income Tax do not pay it in reality; they collect it from the public, from whom they receive it in advance, in the course of their business transactions, and pay it over to the tax-gatherer. The national wealth, which even partial free trade has poured, and is pouring, into the country, is the fund in the hands of the public out of which all these taxes are virtually paid; and woe to England and her tax-payers, if the continuance of her heavy imposts on the great staples of consumption should, by causing her commerce to flag, arrest this influx of commercial wealth. What would have been the condition of tax-payers if Sir Robert Peel had not stepped in to resuscitate British commerce, which, by reason of heavy Customs duties, was stagnating at £50,000,000 of exports per annum? He accomplished this national salvation, for prostrated commerce, by substituting an Income Tax of about £6,000,000 for £12,000,000 of Customs duties, which he abolished. The effect of this repeal of Customs duties has, in less than twenty years, served mainly to unloose the springs of productive industry, and to raise those exports to £135,842,000 per annum. Had Sir Robert Peel's financial measure not been carried out, the houses now built would not have been built, or would have been tenantless; lands in many parts of England would scarcely have been worth the poor-rates paid upon them; merchants', shopkeepers', and tradesmen's profits would have

dwindled down to the vanishing point; and wages, salaries, and professional remuneration, for the most part, would have succumbed to the level of the general depression.

Let the Birmingham Landlords' Association, if they think the Income Tax can be so re-constructed as to fall more equitably upon incomes—according to the transitory or permanent sources from whence they are derived—endeavour to obtain from the House of Commons this supposed equitable result. Our legislation, when advisable, readily admits of change; but the laws of Political Economy change not. So long as this country is prosperous and increasing in wealth, the disbursement of the Income Tax will be virtually transferred by the individual assessed from himself to the general public, by the landlords to the tenants, &c., who will be virtually and equitably the payers of it, out of the common fund of universally diffused wealth, which untaxed home and foreign industrial productions are ever pouring into the country through the free channels of trade and commerce. But let them avoid seeking the repeal of the Income Tax absolutely, as they would avoid seeking the annihilation of their property; and, as they would shun their own and the country's ruin. Rather let them agitate for the entire abolition of all indirect taxation, and agitate for the enactment of an exclusively direct fiscal system. And to avoid fruitless delay, after all indirect taxes have been repealed, let them agitate for the Income Tax on all earnings, profits, and revenue, which is the ascertained means of enhancing the value of real property. Past experience justifies the confident expectation that the effect of the abolition of the Customs duties would be greatly to enhance the value and increase the revenue of their property, far beyond any share of the substituted taxation that it would fall to their lot to be called upon to pay.

Some of my readers may say—"Since the public eventually, and virtually, bear the burden of taxation, what can it signify whether the taxes are paid by the merchants on importations; by the manufacturers on the articles they produce; or by direct taxation. What are the advantages which the nation will reap by the substitution of an Income Tax for Customs and Excise Duties when these are repealed?" The answer to

these questions is, that these Customs and Excise Duties are paid in cash advances out of capital, to the amount of £40,000,000 sterling, which is so much capital annually withdrawn from profitable investments in innumerable articles of home and foreign productions, where, if so invested, instead of being locked up as this amount of capital now is in a supplementary charge, added to the cost of articles already bought and fully paid for, it would be fructifying itself, by stimulating productive industry, to increase the wide-spread abundance of general wealth. Besides this sum, in the aggregate added to the cost of the articles taxed, hinders the extension of their consumption, and also prevents the consumption of other things, and represses the increase of the home and foreign productions. For the home produced articles that would be required to pay for the cheapened and largely increased foreign importations, if the duties on them were abolished, would not be produced if these duties be continued, and the public, to that extent, and the loss from diminished imports and home productions, would be deprived of that national affluence which, in the shape of industrial productions, would otherwise flow from all quarters of the globe, unceasingly and increasingly into their hands. The enormous amount of these national losses, caused by indirect taxation, would be saved by the substitution of an Income Tax, which would be drawn, not from a compressed and fiscally cramped capital, but from profits realized on a liberated and widely diffused capital, that would have been continuously fructified through all the profitable channels of wealth-creating, productive industry, and business-enriching transactions.

If the incidence of taxation be really such as is here represented (and who can gainsay the truthfulness of the deduction which proves this to be the fact?) can it be unreasonable to suppose, and even to expect that landowners, owners of house property, tradesmen, shopkeepers, and professional men, duly considering the matter, should begin to feel somewhat ashamed of being impatient of the Income Tax, and more especially so on reflecting that whilst they are contributing under the present Income Tax far less than five per cent. to

the State exigencies, the merchants and some manufacturers are burthened with imposts of from fifty to more than one hundred per cent. paid in cash advances on the articles which they supply to the public, which advances, it is true, the public in circumstances of commercial prosperity refund alike to them, as to all parties who ostensibly pay taxes.

LAWRENCE HEYWORTH.

*Yewtree, February 23rd, 1861.*

## POLITICAL ECONOMY.

“Man know thyself,” was the admonition of the Grecian sage. To have a thorough knowledge of the impromptu sensational motive impulses of our animal instincts ; to understand the necessity of their subserviency to the commanding intelligence, ennobling attributes, and deeply studied moral and rational motives of our aspiring souls, is, of all knowledge, the most important, and is the essential precursor to the study of the science of Political Economy.

That the meaning of the term “Political Economy” may be made familiar to all, it needs only be said, that Political Economy is the scientific appellation given to the knowledge we have obtained of what constitutes the wisest and most beneficial arrangements and regulation of all human affairs. And to be true, it must agree in every respect with the recorded words of God’s instructions, and with His will, as deduced from carefully studied observations of His present and historically recorded instructions, and related providential dealings with men. For Political Economy is not a scientific system devised by human ingenuity. It is God’s law revealed by the book of God and the book of nature to the inquiring mind of man. Therefore, it is, that under the direction of this divinely constituted science, rightly understood and obeyed, that humanity will rejoice in the possession of moral goodness, and the enjoyment of abundance, health, peace, and prosperity.

Every science, worthy of the name, must be founded on



some one principle of general application, pervading all its first and various ramifications, and be in strict harmony with every step made in advance towards its ultimate result. Wanting such universal principle, it is no science, but merely a collection of facts. Has Political Economy any such First Principle? It has,—and that principle is, the Productiveness of human labour, emanating from self preservation. As well might an attempt be made to systematize physical phenomena, excluding the principle of gravitation, as to discuss those of Political Economy without reference to this, its elementary principle, which may be called the life and soul of humanity, since without the perennial supply from productive industry, the race would hardly escape extinction. Of the existing thousand millions of human beings, nine hundred millions would perish from the face of the earth if they were left dependent solely on its spontaneous productions, unaided and unstimulated by the ingenious productiveness of human labour. The invariable first *motor*, or agent, acting on all human beings, and bringing into operation this First Principle of Political Economy, is the universal instinctive, as well as intellectual, one of Self-Love. It is no irreverence to say that in the prevalence of this actuating impulse is included God Almighty, for He declares that “He has created all things for His own pleasure, and for His pleasure they were and are created.” Having Himself implanted this feeling in our nature, He has not forbidden its exercise, but has commanded us to love our neighbours as we love ourselves. Self-love differs widely from Selfishness, which is the benighted instinctive feeling of the unreasoning and unreflecting brute, which seeks its own enjoyment merely in the satisfaction of its immediate sensational appetites, and stupidly sacrifices the bliss that flows from reciprocated happiness. Self-love

“Lives thro’ all life, extends thro’ all extent,  
“Spreads undivided, operates unspent.”

Self-love in man,—properly regulated, is ever expanding with increasing knowledge, and ever in pursuit of what it conceives to be its own chief good, which is always found to be, when rationally developed, invariably combined with the general weal,

and extends beyond self, to find its own increased comforts and greatest enjoyment in promoting the happiness of others. In the words of the poet:—

“ Self-Love but serves the virtuous mind to wake,  
 As the small pebble stirs the peaceful lake.  
 A centre moved, a circle straight succeeds,  
 Another still, and still another spreads.  
 First parent, neighbour, friend it will embrace,  
 Our country next, and next all the human race.  
 Wide and more wide, the o'er pouring of the mind,  
 Takes every creature in, of every kind.  
 Earth smiles around, with bounteous plenty blest,  
 And man beholds God's image in his breast ”

Nevertheless, if man had possessed no more power to increase the products of the earth, than other animals beyond their sparse spontaneous growth, Self-love would have availed little for his own benefit or for that of his fellow creatures. The chase and ensanguined war would have been his chief pursuits; and Political Economy and all other sciences would have been hidden in the darkness of perpetually undiscovered truth. The human race would still have been in the condition of roaming savages, contending with each other, and with the wild beasts of the forest, for the means of scanty subsistence. It is Productive Labour that has lifted man above the necessitous circumstances which would have constrained him to have ever remained simply an instinctive brute. It is the productiveness of his ingenious industry that has prevented the perpetuation of this state of things; and, therefore, to encourage and promote the productiveness of labour ought to be the object of all social and political arrangements, and this not merely for local, provincial, or national purposes, but with the cosmopolitan object of promoting the welfare and happiness of all the world. Everything which discourages and limits this productiveness,—whether in the shape of strikes and trade-union contrivances, — or of legislative inhibitions of certain products,—or of fiscal duties on commodities,—such as those of Customs and Excise, all of which, by adding to the cost of production restrict productive industry,—is inimical to man's best interests, and strikes at the root,—or very first principle, of Political Economy. Conventional executive arrangements recognizing and securing

the right of property,—be it cultivated lands, crops reaped, houses built, or manufactures of any kind,—to the producer of it, are the first essentials to the exercise of man's industrial powers, since nobody of his free will would work if not assured that he would enjoy the fruits of a remuneration for his labour. The next means to render labour yet more productive, is to open up every avenue for the mutual exchange of their respective productions, between man and man, all over the world. Each country having a superfluity of that industrial production, which some other wants, they would then reciprocally supply these comforts, each to each, abundantly for all. And God, beholding His human family so benevolently engaged in contributing mutually to each other's welfare, would look with parental love on their fraternal amity, vastly improved circumstances, and, also, with approving satisfaction on the great mental progress from normal barbarism they had achieved, in this important and right direction, towards their destined intellectual regeneration. Then, and not till then, the will of God, in this department of His providence, will be done on earth as it is done in heaven.

At the first blush of the proposition it seems strange, "that for man's sake the ground is cursed with normal barrenness." But so it must needs be that man's necessity, through the laws of humanity which are appointed to work out his loftiest moral sympathies and rouse his scientific aspirations, should impel him to turn barrenness into fertility, and everywhere distribute abundance in profusion.

These sanctified great results from the application of enlightened labour ennoble it, and rob it of all sense of weariness; and time spent in toil—whether of mind or body—to benefit our race, affords a far more rational and more replete satisfactory enjoyment than does the pleasure taken in athletic exercise and wasted in fruitless sports. But so inveterate is man's ignorant selfishness, as exhibited in the wayward gratification of his normal instinctive propensities to violence and plunder, that thousands of years of overwhelming suffering therefrom has scarcely sufficed to arouse in the soul

of man an effective preferential desire to substitute for these malignant vices the noble, honest, and enriching policy of enlightened Self-love. Centuries of approximation towards it have still left in our fiscal laws the old vice of plunder,—Customs and Excise Laws being identical in principle with the black-mail levied on trade, manufactures, and commerce, by the robber Barons of the middle ages. To illustrate the importance of this first principle of Political Economy,—let us suppose an extreme case, the suspension of all industrial productiveness for a considerable period. It is obvious that the total lack of food and clothing, followed by fatal famine and nakedness which would result, would fall little short of effecting the extinction of the whole human race ; and not less certain it is that whatever impedes or restricts this industrial productiveness, as Customs and Excise Duties unquestionably do, must, to that extent, be grievously obstructive to the fair enjoyment of life's comforts by mankind, and actually they do subject the masses, together with all the working classes, to a certain amount of privation, diminished wages, and even painful destitution. Taxes we must have, but let us have them fairly contributed to the state exigencies by all, in just proportion to their means, on such a direct and equitable system as will least interfere with the productiveness of human labour, not only in our own country, but everywhere, and so be most in harmony with the First Principle of Political Economy and enlightened self-love.

THE TRUE POLICY OF ENGLAND IS TO FOSTER HER  
COMMERCE WITH HER SUBJECTS IN INDIA.

In a speech at the Liverpool Chamber of Commerce, MR. HEYWORTH said—Mr. President and gentlemen, I rise to express my warm concurrence in the proceedings of the Council, as stated in the excellent Report you have just read; but especially do I accord in their remonstrance against the Customs duties charged on British manufactures sent to India, and in their efforts to obtain from the Government the abolition of them. These duties I believe to be most impolitic, and suicidedly injurious to the prosperity both of India and England. Sir Charles Wood has truly said the community in India pay the extra cost on goods burdened with duties there, and all the suffering felt, and justly complained of by the manufacturers in Lancashire, consists in a diminished consumption in India of British manufactures, and the consequent curtailed demand for the employment of productive labour in England, and that, he justly concluded, was the sum of all the damage inflicted by the fiscal policy, against which the deputation from Manchester remonstrated; or, in other words, all the damage done to both countries by duties imposed on British manufactures in India is simply the repression of labour and its productive wealth there, and also at home, and the restricted enjoyment of clothing, &c., from Great Britain, and employment of productive labour to pay for them in India, by its millions of industrial inhabitants. Sir Charles, in arguing this important question, has most graphically, but not impressively, exposed the gravity of this foolish, inhuman, and wicked fiscal policy. Let me ask the

Chamber seriously, could any fiscal policy be devised more fatally inconsiderate, inimical, and injurious to the best interest of both countries? or more effective, in suppressing the only sources of national wealth in both countries, and prostrating the ability of their populations, to contribute funds to the revenue, in either country? But, politically speaking, this insane fiscal policy involves alarming consequences, not less certain (if historical precedent can be relied on) than fatal to the maintenance of the union, of the British Empire in India. This fiscal policy, instead of cultivating and fostering the natural commercial exchanges between the two countries, establishes an antagonism of agricultural and manufacturing interests in each of them. We, by laying exorbitant imposts on the products of their industry, and they, by levying duties on ours, which in time becoming, as it would do, an inveterate custom, would probably have the effect experienced by England in relation to her British North American colonies, of rending their Union asunder, for ever making us alien people and subjecting our commerce in the East to excessive or, may be, prohibitory duties. In relation to this important question of Customs' duties and their effect in repressing the general expansion of commerce, I earnestly desire to call the attention of the Chambers of Commerce, and ardently intreat them to direct their most serious consideration to the illimitable expansion commerce would attain if all duties were abolished. In my humble opinion this question is of primary importance, and comes most immediately within the range of the laudable functions they have generously undertaken to exercise for the benefit of the trading community, and is a great cosmopolitan question, well deserving their careful and devoted deliberations and investigations. The details of efforts made by the Chamber for commercial reforms, so fully entered into and recommended in their Report, deserve, and no doubt will have, the grateful approval of public opinion; but let me urge the Chamber of Commerce to launch out boldly in its enquiries into the fiscal obstacles that hinder an expansion of commerce, suppress the increase of national wealth, diminish the affluent means which free commerce would give the people to pay the income-tax,

required to supplement the revenue lost by the abolition of Customs' duties, and would spread general comforts bountifully over every class of the whole world's population, and bring these comforts within the easy reach of the humblest. Or let me exhort you, sir, and the Council, in the enlightened words of the beloved Prince (whose departure from us we deplore, because it is a deep, lasting, and real loss to the nation of great intellectual goodness and wisdom) who, as the president for the last time, at the meeting, I believe it was of the Social Science Association, after alluding to what our recent trade returns exhibit, of the great effects produced on our commerce by the fiscal change in our commercial system, goes on to say— "I exhort you generally not to lose yourselves in points of minute detail, however tempting and attractive they may be from their intrinsic interest and importance, but direct your undivided energies to the establishment of those broad principles upon which the common action of different nations may be based, which common action" (meaning, doubtlessly, free international exchanges) "must be effected, if we are to make real progress. "I know that this Congress" (for which will you, sir, allow the Chamber of Commerce to be substituted?) "can only suggest and recommend, and that it must ultimately rest with the different governments to carry out those suggestions. Many previous recommendations, it is true, have been carried out, but many have been left unattended to, and I will not except our own country from blame in this respect. Happy and proud indeed," said the Prince, "should I feel if this noble gathering" (let me substitute, if this Chamber of Commerce) "should be enabled to lay the solid foundation of an edifice, necessarily slow of construction, requiring, for generations to come, laborious and persevering exertions, intended as it is for the promotion of human happiness by leading to the discovery of those eternal laws (fiscal and commercial or otherwise) upon which that universal happiness is dependent." In concluding this valuable quotation, permit me, Mr. President and gentlemen, to pray in the words of the noble-minded Prince— "May He who has implanted in our hearts a craving after the discovery of truth, and given us reasoning faculties, to the end

that we should use them for this discovery, sanctify our efforts, and bless them in their results." I thank God, sir, that we live in times when governments covet to have the information which Chambers of Commerce, with their practical experience, are enabled to communicate to them. (Hear, hear.) They no longer look on such communications and suggestions from these intelligent and enlightened bodies as presumptuous intrusions on their deliberative and executive office; therefore, I trust nothing will deter the Council from taking into their serious deliberation the removal of the most important element of obstruction to profitable commercial exchanges—namely, the Customs' duties—which are inimical to commercial freedom and prosperity, national greatness, and the world's universal benefit. We are justly proud of the high position taken by Liverpool, which is the largest commercial port in the world; and, judging by the experience we have had of the increase of commerce, caused by the fiscal change of Customs' duties reduced, and an income-tax substituted in their stead, it is reasonable to calculate that this greatness would in a short time be augmented five-fold, by carrying out this fiscal measure to its consummated result; and, of course, all individual and private interests in the town would thrive and prosper in the like ratio. And, sir, until some more acceptable system of direct taxation is forthcoming, is it an unreasonable hope and expectation that the income-tax (by the fiscally-substituted means of which, as has been proved by actual experience, such great public and private beneficial interests have been and can be advanced,) will be cheerfully paid? I think we may consistently indulge in this hope, inasmuch as it can be clearly shown that national prosperity enables all classes of men, in their business transactions, to equalise the inequitable burden of any tax by the ordinary conventional means of charging it, as merchants do the imposts they pay on the articles they import and sell; or as distillers do, as shopkeepers, or, in fact, as professional men must do, in order to cover their expenses and obtain an adequate remuneration for their services. But, sir, the immediate object of my rising to address the Chamber on this occasion is to draw its attention to a communication I have received from the Brussels International Social



Science Association, by which, I am informed, they will hold a meeting, the 21st of September next, in that city, in which discussions on free trade, (which movement on the Continent is indicating great progress,) and on the consummated liberation of trade from all Customs' imposts, will be freely entertained. To this meeting their Committee earnestly invite a deputation from the Liverpool Chamber of Commerce. Permit me, sir, to add my request that the Chamber do take into serious consideration the whole question I have had the honour this day of being permitted to place before it, and also that I may indulge the hope that the Chamber may be induced to send a deputation of their body to hear the arguments that will be there advanced in support of this greatest and widest field of all social reformatations, inasmuch as it embraces not only our own, but the whole world's community, in the untold benefits it is calculated to confer on the human family. I have now only to present to the Chamber the papers I have received from Brussels, and some others, in which I have more fully explained my opinions on this grave and world-wide important question.

## INDIRECT TAXATION :

LAVISH EXPENDITURE, SCARCITY, AND REVOLUTION !

## DIRECT TAXATION :

ECONOMY, PLENTY, PEACE, AND SOCIAL ORDER !

CHOOSE THE ONE OR THE OTHER !

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 ALL TRADE, REDUCED TO ITS ELEMENTARY OPERATIONS, IS BARTER.
 

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“If SCARCITY be a good, then violate by human law the law of God ; institute an additional Sabbath ; disregard the *express* command to *labour six days in the week* ; give up the use of animal power ; destroy machinery ; restrain your powers of acquisition, to the teeth and nails of your *animal nature* ; live on Nature’s spontaneous productions ; and to make doubly sure of scarcity, prohibit, by heavy imposts, all commercial exchanges. But if PLENTY be a blessing, labour in all you have to do six days in the week ; devote the ingenuity of your *spiritual man* to soften toil, and to endue it with cheap and prolific productiveness ; and stimulate *your own* and *foreign* industry, by opening, FREE OF ALL IMPOSTS, your ports for the reception of every commodity, in exchange for the fruits of your labour, so that your capacious granaries may be filled with food, and your spacious warehouses with merchandise ; and, thankful to God, be for yourselves and for the whole world, exhaustless storehouses.”

ISAIAH xxiii., 17 and 18 :—“And Tyre ” (*the type of the commercial world*) “ shall turn to her hire ” (or *wages, and profits*) “ and shall commit fornication ” (that is, shall trade, or, as indicated in the verse following, *shall have sanctified and beneficial commerce*) “ with all the kingdoms of the world upon the face of the earth.

“ And her merchandise, and her hire, shall be holiness to the Lord ” (that is, that the beneficence of commerce and its profits shall deserve this abstract sanctified designation) : it shall not be treasured nor laid up ; for her merchandise shall be for them that dwell before the Lord, to eat sufficiently, and for durable clothing.”

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Most men are now perfectly agreed in the proposition, that “ raw material, worked up, makes wealth ; ” and also, in another proposition, that “ money is not the equivalent, but the certificate of

an equivalent, for this wealth, which, in the process of buying and selling, is interchanged."

Wealth is not comprised in the abundance of the precious metals, or brilliants, or any *rare* production of art or nature. These would be of very small available value, were all other things every where even scarce; and if all other things were absolutely wanting, they would not be worth the trouble of picking up. Real wealth is the accumulation of all things useful, produced spontaneously and artificially. Hence the natural and artificial means, instruments and engines of production, are correctly included in the estimate of general wealth. Some descriptions of this wealth abound, and are produced in some localities superabundantly, and in other localities scantily, or not at all. Whilst, in other places, some other descriptions of this wealth abound and are produced in surplus quantities; and almost every place has its especial means of ministering, out of its peculiar superfluity, to the wants of the human family. To facilitate the equitable and distributive exchange of this, the world's wealth, amongst mankind, a conventional, common standard money medium value, for ascertaining with accuracy the relative value and comparative worth of the things interchanged for each other, is needed; and, indeed, to secure a ready and just exchange, money of some sort is absolutely necessary.

For the purpose of a circulating money medium, a piece of paper, of an accredited fixed conventional value, is as good as gold; and might be the profitable substitute, provided a fraudulent issue of insolvable paper could be always and at all times prevented.

As regards cheapness of commodities, it must be allowed, that if all raw materials could be worked up in greatly increased quantities of useful things, at a less cost of labour and time, it would bring their consumption within a larger range of the means of a vastly-increased multitude of our fellow-men, and would increase enormously the demand for the production of these cheapened commodities.

The vast extension of commerce, and greatly increased demand for well-remunerated labour accruing from such cause, is a fact not resting on theory, but it is historically proved beyond a doubt.

The last century ushered in the advent of that great and notable era of magnificent mechanical appliances and ingenious inventions, to aid and remunerate man's toil, and render human labour miraculously cheap and productive. Lancashire, the West Riding of Yorkshire, and the adjoining counties, which were, in many instances, previously to this great productive development, the lonely wildernesses of England, but which now are thronged with densely-crowded populations, (who, for better wages, have immigrated from all parts,) and are dotted over with vast towns of cheerful, enlightened, and busy hives of industry. They are the favoured localities, which mark distinctly where, by the blessing of Providence, these prolific means of productive industry were first developed, to pour forth riches more abundantly than if their hills had been made of gold and their mountains of solid silver, for our country's weal, and the world's enrichment. The cheapened manufactures and that abundant wealth have had the effect of expanding incalculably amongst every class of all peoples, the general consumption of every thing. A reduction of price, by the mere repeal of customs' duties, has also had, in recent instances, the effect of quadrupling our trade in the articles cheapened thereby, and of greatly augmenting also our general commerce. This beneficial cheapness is surely a desirable attainment. It carries with it a most important consequence, to the advantage of the working classes, namely, that of greatly augmenting the demand for the general employment of their labour, and of affording more remunerative wages, not only to those employed in the production of the cheapened articles, but to the labourers everywhere, and in every trade.

If it be supposed that, in my advocacy for cheap production, I include a reduction of profit or wages, as a means to that desirable end, an injustice is done to my argument. A saving of time and labour in the production, and a reduction of expense, and of fiscal imposts, in the distribution of anything, necessarily increases both profits and wages. It creates an augmented fund or store of commodities, out of which stock of all things, both are virtually and eventually paid; and, as a general rule, the amount of actual remuneration which the labourer and the tradesman can receive,

will be just in proportion as this general stock of all commodities abounds or is scarce, whatever the circulating medium may be.

If, by ingenious labour and enterprising commerce, the quantities of all merchandise and the precious metals are cheaply increased, they will be exchanged relatively in larger quantities both for labour and for each other than previously the smaller quantity of things could admit, which circumstance of profitable exchanges, no change in or modification of a sterling solvable currency can seriously alter, much less prevent.

The cheapened production and increased quantity of a metallic currency would diminish the purchasing power of money, just in proportion as it would increase the selling power of commodities, that is, a smaller quantity of things could only be obtained for the same nominal amount of money; for the cheapened currency would raise the prices of all things nominally and simultaneously, and, in precisely the same ratio, both in buying and selling.

A primary and essential element in constituting any currency is to have a standard, to which, and by which, in determining its money's value, reference can be readily and accurately made. And that article is the best fitted for a standard of value which is least subject to any fluctuation in quantity. Gold has hitherto been supposed to be the standard that possesses this requisite to a greater extent than any other article.

If the currency always retained a stationary intrinsic value, its purchasing power would increase with the augmenting quantities of the cheapened commodities; and prices of all things would nominally and simultaneously decline, and larger quantities of goods would be obtained for the same amount of money. This decline in prices, as compared with money, has, indeed, been in rapid and extensive operation in regard to all cheapened articles, ever since the introduction of the cheapening processes by steam and machinery. As for instance, five yards of calico can be obtained now for the same money that would have bought not more than one yard in the last century; and in like proportion, almost all manufactured articles can be had now in greater quantities, compared with money, than they could have been then, which fact is owing not to money becoming more scarce, for the substitution

of paper currency has had the effect of abstractedly making money more plentiful, than confining the currency to the use of the precious metals, would have admitted of. But the largely increased proportion of things given now for the same money, is entirely owing to their greatly increased abundance and cheapness. A similar effect has also been induced by the enterprise of our merchants, in cheapening foreign imports, making them to be more abundant. But the peculiarity of the currency, whether appreciated or depreciated, nor its nominal money value, neither increases nor diminishes the actual quantity of other existing commodities; and, therefore, cannot affect, and does not alter the relative quantity of other things, which in every day's transaction, are given for *labour*, and for *one another*; although such fluctuations must occasion loss or gain to monetary debtors or creditors.

National wealth and prosperity, fair profits, and liberal wages, depend entirely on the great and cheap abundance of all the relatively disposable quantities of all kinds of merchandise. But as the cheapened process of production and distribution is in ever active progression, it necessarily follows that augmented quantities of other things must be given, as time advances, in liquidation of all debts contracted for a long period, at the fixed money amount of a currency, of which the nominal standard value, in the efflux of time, has undergone no change. Larger quantities of all the cheapened articles, or money to a correspondingly increased amount, must be given also in exchange for land, and for other fixed properties, of unincreasing quantities. This gratuitous advantage is the certain and unavoidable sequence that must accrue to fixed properties, from the advancing prosperity of a country by means of cheapened abundance.

Arising from this cause, namely, the enormously increased quantities of cheapened commodities, and the expansion of manufactories, and consequently extended commercial transactions in Lancashire, the rateable value of land in that county has augmented several thousands per cent. during the last century and a half; and all the land of the British Isles, owing to the same cause, has participated largely in this adventitious enhancement of value. The enormous value of landed estates in England is

unprecedented. Why does land in England present the phenomenon of being immensely more valuable than it is in any other part of the globe? Simply because, it is in the locality of the greatest and most expanded commerce of the world. This extended commerce is wholly indebted for its greatness to the wonderful outpourings of cheapened commodities.

The utmost ingenuity of man cannot devise a system of currency that will defeat this incidental advantage accruing to and gained by fixed properties, from the augmenting quantities of cheapened commodities. But if the standard of the money value be increased in quantity, and cheapened, debts of long standing lose this advantage in the ratio of the depreciation of the money standard.

In fact, money as rapidly finds its level value, compared with other things, as water does its relative gravity. The great social question therefore for serious consideration, the practical solution of which will benefit indefinitely all mankind, is not to determine on what may be the best modification of the currency, but it is to shew clearly, how the production and distribution of all things can be continuously cheapened and produced in increasing quantities. And I am persuaded that the most efficacious and even gigantic means for accomplishing this great national desideratum in the shortest time, is to open our ports to the commerce of the world, free of all imposts and Customs' hindrance, and to repeal all excise duties by the substitution of *direct* for the impoverishing *indirect* taxation, which arrests consumption, curtails the employment of productive labour, and diminishes its productions, and now shackles and weighs down the mighty energies of British and the world's industry.

It is a lamentable fact, that our fiscal system confines within narrowed limits the expansive blessings of the world's commerce. For commerce is the greatest civilizer, the effective peace-maker, the universal diffuser of intelligence, the sure source of social order, the unfailing national enricher, and the distributor of general abundance amongst all classes, and, also, amongst all the people of the world. Why not, then, give to commerce unbounded scope?

Commerce, *in limine*, recognises the rights of private property

as a principle most sacredly to be observed, and dreams not of obtaining any property from its rightful possessors, except with the entire consent of the party owning it, and always by a consideration, from the purchasing party, of a valid equivalent rendered to him, in return for it. The seller sells to the buyer that which the buyer esteems a more valuable possession than the thing or money he is induced to part with for it; and both buyer and seller, in the ordinary affairs of business, are satisfied with the transaction, and both consider themselves benefited.

“A fair exchange is no robbery.”

The instinct of theft, so rife in the animal man, is inimical to mercantile transactions, and, indeed, is wholly abhorrent to the intellectual spirit of commerce; so, also, is the combative instinct of war; whilst peace and goodwill to all men are sentiments essentially in harmony with the true spirit of commerce. Commerce may be said to have virtually the effect of relieving the wants of our fellow-men as fully and more beneficially than gratuitous gifts. It is a system of giving the surplus produce of labour which, without a customer is of no value, by one party to another, in return; it is true, for the surplus produce of the labour of that other party; but each is reciprocally the receiver tantamount of a gift. Instead of being the random, wasteful way of relieving want, by gratuitous giving, which arrests industry and makes no provision for privation and want, but, on the contrary, inducing unproductive scarcity, it perpetuates dependent pauperism; such exchanges of surplusages is a systematic and regular way of removing misery and privation by stimulating into independent activity, peaceful, well-remunerated, and productive industry. As, for example, the merchants of this country give to the inhabitants of foreign lands the surplus produce of our manufactories; and these, in return, give us in exchange the surplus food and other things, the produce of their industries, by which the wants of the people of both countries are supplied. Both nations are not only relieved from the stagnation of trade and consequent poverty by this commercial operation, but both are thereby greatly enriched, because their powers of production have been stimulated into attractive active exercise; and this has produced



its natural fruits, viz :—not only abundance, but increased skill, by which to produce yet more abundance. Commerce also stimulates ingenuity to discover new sources, as well as develop more prolific means of increasing the produce of industry.

The essential character of commercial interchange is to distribute the produce of labour wherever it is wanted. “God Himself, that formed the earth, and made it; He hath established it; He *created it not IN VAIN*; He *formed it TO BE INHABITED.*” And it is to commerce we must look as the mighty agent appointed by the Almighty to fulfil to the letter the peopling of the world, as is foretold by this prophetic annunciation. When commerce, free as air, shall have become universal among mankind, then commerce will be, in the hands of Providence, the competent agent to elicit the ingenious industry of the human race; and thus the planet we inhabit will be rendered abundantly productive, and supply profusely all the wants of its inhabitants on its thickly-peopled surface. And that other remarkable prophetic injunction, which was given now more than six thousand years ago to the human family, and which commands them “to increase, multiply, and *replenish* the earth, and *subdue it,*” will be fully consummated.

Commerce opens up the sources of all wealth, and it stimulates into active production every branch of industry. Commerce means an exchange of the products of ART and NATURE between individuals of the same and individuals of other nations. What are the hindrances to an expansion of this commerce? The earth is the great food and raw material producer; but it must be subdued by man’s ingenious toil, ere it will yield its increase. Our factories and machinery pour forth in abundance manufactured and commercial fabrics, and minerals for man’s use present their inexhaustible sources. These products are the elements of all commercial exchange, and the almost unlimited consumption of them, and the consequent expansion of commerce, depend upon their increasing abundance and their greater cheapness, by reason of economised cost in their production and distribution. Have we exhausted the fertility of the earth, and brought into cultivation all its boundless wastes? The earth, is it yet thoroughly subdued, to supply all the requirements of humanity? or have we yet found the limit of

the economic and industrial productiveness of the power of steam, and the wonderful machines which, by God's blessing, seventy years ago, were invented by mechanical genius to multiply immensely and enrich the whole world with enormously cheapened manufactures? or, are there any assignable limits to the forces yet discoverable, which by man's inventive genius may be made subservient to his high behests? Are the bowels of the earth ransacked of *all* their treasures; or are the forces of Nature *all* "*subdued*" to the services of man, as enjoined at the commencement of his race, by his Creator? Are these physical aids already all developed and appropriated to soften man's toil, to perform his physical labour, and to replenish with unbounded comforts everywhere, the abodes of men?

The threshold of this great work has, indeed, been boldly entered upon; and, thank God! the products of art and nature, which are the merchandise of commerce, are, to all human comprehension, yet unlimited and inexhaustible; and nature has placed no insurmountable barrier to their universal and unlimited exchange. On the contrary, to facilitate the reciprocal blessings of commercial intercourse with countries of every climate, God, the universal, benevolent Father of His human family, has spread out the wide ocean, touching every land under the canopy of heaven, as the highway for the commerce of nations. The physical and moral laws of God present no irremovable obstruction, but, on the contrary, bountifully offer every facility to the widest expansion of commerce. To what, then, can we attribute the languid condition and inadequate expansion of commerce? Undoubtedly, to the fiscal dearness of the great staple articles of traffic, with which the customs and excise duties have loaded them. The amount added to the first cost of the great staple articles of merchandise, by these heavy imposts, now fearfully checks the natural expansion of our commerce, and retards the accomplishment of God's prophetic injunction, to subdue the earth, and make it yield abundance, for the joyous support of its destined replenished inhabitants.

Experience has invariably proved, that even the partial reduction of duty on any article of general use has increased its consumption, in some instances four, some six, and some

ten-fold. The increased consumption from a reduction of the duty on coffee, cocoa, sugar, grain, printed calicoes, sheeps' wool, and glass, &c., have exemplified this important truth in the manifold augmented and increased consumption of all of them, by reason of the reduction of the tax paid upon them. The common-sense question, therefore, is, why should not the *total* abolition of all duties induce a far greater augmentation of consumption of all things than any one has ever yet ventured to imagine, and bring with it all its concomitant advantages to mankind? Away, then, with these impious, stolid fiscal hindrances to the realization of man's loftiest aspirations!

Why should not Liverpool trade as freely and unimpededly with New York as Liverpool trades with Manchester, or as New York trades with New Orleans, or Paris trades with London, or as London trades with Edinburgh, or Bristol with Dublin? Religion unites in the universal cry of our common humanity, that custom-house hindrances to commerce should be abolished, and for ever cease. Justice demands, that in raising the revenue of the State the burden of taxation should be equally borne by all; and sound sense and good policy require that each should know the precise amount he pays for the blessings of good government. All human interests would be immensely benefited by the substitution of direct instead of indirect taxation.

The proposition, that direct is greatly preferable to indirect taxation, is almost always now readily granted,—only, the entire substitution at once of the one for the other is pronounced to be impracticable; because, it is said, the people, who now in their ignorance of what they pay in indirect taxation, which is much more than what they would have to pay as their fair share in direct taxation, will, nevertheless, refuse to pay their fair share of direct taxation, of which they will know the exact amount. Surely this assertion cannot be true, of the common-sense—order-loving—honest people of England. But at any rate we have direct taxation already in the income-tax; and the impost is paid under this system without any insuperable complaint against the impost, and this is done with a yearly augmented amount of national wealth, on which to raise the constantly-increasing revenue, obtained from a given

rate of taxation. Although this fiscal change has only been carried out as yet very partially, it is working advantageously for the benefit of all classes, and for the general welfare of the nation. The complete development of this fiscal change need not be carried out at once to the extent of simultaneously shutting up all Custom Houses. But the change, if its desirableness be kept steadily in view, may be gradually introduced. A little may be added to the income-tax, as the Customs' and Excise duties are being largely reduced, or abolished. This mode of proceeding was adopted in the first experiment.

Sir Robert Peel's scheme for opening up the sources of national prosperity, by substituting an income-tax, was calculated to raise about 5 or £6,000,000, in lieu of £10,000,000 of Customs' and Excise duties that have been repealed; yet the increased commerce, owing to reduced duties, has maintained the receipts of the revenue, at their previous amount, although the total annual burden of taxation, including the income-tax, had been diminished by £5,000,000 of repealed duties. This fiscal operation has greatly improved the condition of the people and the circumstances of the nation. The explanation of this most satisfactory result is, that a large amount of the previously unemployed industry of the country has been called into profitable and productive activity. The largely increased consumption of the untaxed articles has caused correspondingly a demand for an enlarged production. The aggregate national wealth has thereby been greatly augmented, and the people earning more wages, have been enabled to purchase and consume taxed articles to a greater extent than they could have done previous to the reduction of the duties. It is this improved condition of the people which has had the effect of securing to the Exchequer, even at these reduced rates of Customs' and Excise duties, the gross amount of its previous receipts. Seeing it is now proved to be much more profitable to the nation to raise the revenue by direct, instead of by indirect taxation, it must obviously be to the individual advantage of each and all, to pay directly their fair quota of all necessary taxes. And when this fact of private and public advantage, accruing from the proposed fiscal change, is become popularly known, it is absurd to suppose that the people

will turn their backs on their own palpable interest, and refuse to adopt that system which will so greatly promote their individual as well as the public prosperity.

Some parties, who approve entirely of direct taxation, take objection to the particular mode of levying an equal per centage on all incomes. This may be an imperfection in the existing tax, and if it be, it may admit of satisfactory modification; but, with all its supposed or real imperfections, it is infinitely less oppressive to the masses of the people, and less prejudicial and impoverishing to every other class of the community, than are the Customs' and Excise duties; and even in its present form the income-tax is greatly to be preferred. For under the prosperous circumstances, which relief from indirect taxation will give to the whole nation, the unequal pressure of the present income-tax on professional men, and on some others, will be reduced to an equal burden upon them, by the fact, that more employment and diminished competition in all branches of trades and professions will render all labour, trades, and professions more lucrative; and the additional profits accruing to every occupation will abundantly compensate the parties for the money disbursed by them in income-tax, and will adjust, probably, to their advantage, the partial pressure that they may at first experience from it. As it is, even if it be retained in its present shape, it is an advantageous fiscal change for all trades, and for professional men even; and no one has cause for complaint but those of fixed and determined incomes, and annuities.

If indirect taxes of every kind be traced to the actual sources from which they are eventually paid, it is quite evident that they are all necessarily paid out of the *incomes* and resources of those who are the consumers of the taxed articles. All taxes, customs, and excise duties, are eventually and truly *income* taxes, but, in their incidence, indirect taxes are the most injurious to the interests of humanity conceivable. This sort of income-tax, which is levied by means of indirect taxation, shuffles in a most irregular and disguised manner, and in inequitable proportions, the fiscal burden from the shoulders of the comparatively few rich to impose its labour-fettering exactions on the oppressed shoulders of the multitudinous poor. Its encumbering weight

telis most fearfully and heavily to their prejudice, and to the disadvantage of the whole nation. But most especially on the precarious incomes of these millions of necessitous consumers, whose only resources depend on the expansion of commerce, as on the healthy inspiration of the breath of their nostrils, it is a most cruel wrong; whilst, on the comparatively secure and affluent incomes of the wealthy these indirect imposts fall with inappreciable and imperceptible lightness. What signifies it to them, with their abundant incomes, that sugar, or tea, or any other taxed article, be doubled in price, by the impost? Really nothing. But the enhanced cost from this cause, of the articles which labourers consume, makes a most serious inroad upon the slender incomes of the hard-working poor. Shall the cry of the oppressed millions for the redress of an injustice so egregiously outrageous, be for ever disregarded? Is it possible that the noise of an insidious clamour from the selfish few, against the remedial measure of general income-tax, shall wholly absorb the attention of this great nation's legislature? Surely, Heaven will determine otherwise! Great Britain cannot be destined to sink her glorious renown, and bear for ever the sordid, ignoble, and horribly humiliating shame of perpetuating this foul fiscal injustice on the producers of the country's wealth—an injustice that would be utterly unworthy of a sagaciously-politic, wise, and noble-minded, and generous-hearted people. It cannot be believed that, knowing they are trustees for the people, and for the public funds confided to them, the British legislature will continue heedlessly and heartlessly to abuse their sacred trust by the retention of a fiscal system so egregiously impolitic and insiduously impoverishing.

But some contend that the capital of this country will be driven away by the introduction of a general system of direct taxation. This might be true, if direct taxation were not the substitute for the indirect taxation, which is a system of taxation far more injurious to the profitable employment of capital; and yet against this capital has stood its ground. Indirect taxation suppresses the springs of industry at home and abroad—narrows the field for the employment of capital, and makes it comparatively a drug. Direct taxation reopens the springs of industry—extends the means of profitably

employing capital, and bringing it into extensive demand, attracts capital from all parts. And capital, like labour, but far more rapidly, will flow quickly to where it is most wanted, and where, after deducting every charge to which it may be liable, it obtains the largest remuneration. And that favoured locality, for the reasons above advanced, will certainly be England; which will flourish under direct, vastly more than it has done under the indirect, system of taxation. EXPERIENCE has proved that there is no ground for entertaining the unfounded alarm that capital would leave our shores, in *consequence* of a fiscal change so universally advantageous.

The accumulating capital of the country, like the growing augmentation of its population, has from time to time greatly exceeded the commercial demand for its profitable employment. Customs' and excise duties have prevented that vast expansion of the home trade and foreign commerce, which otherwise would have profitably absorbed and amply employed the whole amount of the augmented capital. Both labour and capital—the great elements of a country's prosperity and wealth, have languished under the withering effects of indirect taxation. Capital, from this cause, has been diverted from its beneficial and legitimate use, and driven out of the country to seek remuneration in the devious channel of foreign loans. British capital, to the amount of very many millions, has been loaned to the governments of foreign countries, on baseless securities; which, in moral justice, it was not competent for any government to offer, nor for any lenders to accept. Such securities arbitrarily impound the productive industry of future generations; and unless such money loans be expended on reproductive works, the people are in effect sold to slavery for the amount of the interest payable thereon. The retributive consequence attendant on this nefarious stretch of politically-abused power, on the one hand, and cupidity on the other, has been the loss, to a great extent, of the large sums of money lent to Spain, to Portugal, to the Republican States of South America, and to other governments. The securities offered by these foreign governments for the capital lent to them, was their revenue, which is derived mostly from taxes insidiously

and sometimes arbitrarily levied on the articles consumed by the masses of the people; that is, in plain language, the securities for the payment of the annual interest on these loans, were the taxes drawn from the sinews, muscles, bones, skill, and ingenious labour of the working classes—in fact, from their penury—to the blighting prejudice of all the productive industries of their several countries. These foreign governments, therefore, practically sold their subjects for ever to the slavery of paying annually the amount of the interest on these loans; and the lenders have purchased this amount of slavery from them, as really as if, to serve their sordid pecuniary purposes, they had made property of their fellow-men to that extent, and bought them as slaves to work out the interest on the capital, invested in slaves, by slave-dealers. The whole transaction of borrowing and lending money on the untenable security of posterity's productive labour, to be engulfed in war, is atrociously wrong; and the total loss of all the loaned capital that has been driven out of the country by the dire effects of indirect taxation, may be reasonably calculated upon, sooner or later, as a judicial infliction certain to occur. These iniquitous loans, unless they be politically denounced, and by popular consent, practically renounced and abandoned, will be wholly or partially repudiated, as surely as that there is a retributive justice; which, naturally, inevitably, and invariably follows a devious path too long persisted in. The equitable course of observing to do what is morally right and just between man and man of every rank, class, and degree, alone can give security.

The amount of revenue charged on the articles consumed by the labouring classes is estimated by the late Sir R. Peel at £32,000,000 per annum. So large a sum abstracted from their wages limits to that amount their means of consumption, and adds thereto the national calamity, of diminishing to an equal, or even greater extent, the demand for the employment of their labour. Stagnation in trade from this cause becomes universally felt; and the unemployed masses, tempted by their hopeless destitution, become the ready dupes of demagogues and designing men. If the people were not deprived, by heavy imposts, of the means of obtaining



an honest livelihood, but were in the enjoyment of remunerative employment, disturbers of the public peace would be sent, unheeded, about their business. Unbearable taxation, to support the enormous armaments of inert war, in the midst of professedly profound peace throughout Europe, has inflicted helpless poverty on the whole European populations, and driven them to that desperation which accident has kindled into frenzy. Want of employment has led to the various evils, social convulsions, and discontent, which have latterly existed in Ireland, and to the disaffection and disruption of society in France and other parts of Europe. A large amount of unemployed labour is at all times a frightful source of social anarchy, and the social disorders it engenders are terrible things. It behoves every man professing to be a good statesman, who understands the just polity of nations, to consider seriously the cause that interrupts the employment of labour, and crowds our population with the revolutionary element. For dissatisfaction and popular disaffected commotion, are the lamentable results of stagnated trade. A grave investigation should be made, with a view to the discovery and removal of the primary evil which produces these results, and which, undoubtedly, is the enormous amount of money expended on military and naval armaments, and other extravagant waste of the national resources; and the consequent indirect taxes, required to pay for this waste, which are oppressively exacted from the industrial classes. Moving in a vicious cycle of reckless extravagance, the country's resources are wasted in the profligate expenses of Government, and on the so-called defences of the nation. Destitution and want of employment naturally follow, which are more extensive and painful afflictions than even an invading army might inflict. The extravagance of surrounding nations, and hostile tariffs caused by their jealous apprehensions of each other, impoverishes our customers abroad, and adds to our misery at home, by crippling our foreign commerce. Dissatisfaction and riot at home, and similar disturbances abroad, again demand large additional reinforcements to our armaments; more poverty is thereby created, more armaments are wanted to suppress the turbulent; and civilization is threatened with the barbarism, that from the same

cause has already overtaken, and is overwhelming Spain; and from which France and Germany, as well as ourselves, will find no escape but by large reductions of national expenses, and a recurrence to direct taxation.

Customs and Excise duties dam up, *and ultimately dry up*, the bounties of Providence from the reach of the industrial poor, and diminish the wealth of all classes. These imposts practically levy a prohibitory fine on the blessed distributive tendencies of trade. Trade, if it were unimpeded, would carry the blessings of God's providence into the family of every poor man, and give to all the enjoyment of almost all things in common.

Not understanding that freedom of commerce is the only harbinger of all things in common, unto all men, Socialists and Communists have widely departed from the only true way; and been utterly stranded on a barren waste, in their short-sighted vain attempts by artificial, and not natural laws, to find it.

In connexion with the benefits from freedom of commerce, the industrial classes would have an unfailing demand for their labour. Domestic and foreign peace would rest on the firm basis of mutual and reciprocated interests, and in the undisturbed enjoyment by every individual, in every class, of his own property, and the fruit of his own honest exertions, all would rejoice together, in the rapid advance of divinely-enlightened civilized life. In this state of universal commercial amity, the expenses of armaments or preparations for war, would wholly cease, and the diminished taxes would be unfelt in the midst of crowning abundance.

As a remedy to the evils under which the country groans, there ought to be a great reduction of expenditure in the various departments of Government; and more particularly in those sinks of depraved wastefulness, the departments of the army and navy. Great, undoubtedly, are the obstacles which stand in the way of obtaining these retrenchments in our national expenditure; but perseverance in the endeavour to disabuse the public mind of the fatally delusive preference hitherto given to indirect taxation, (which, if continued, is pregnant with certain ruin to every interest in the country,) will induce a popular cry for its total abolition, and for the substitution in its stead, of direct taxa-

tion on all incomes; and when the members of our Legislature find that where they now pay individually say £300 or £400 per annum, as their proportion of the enormous cost of Government expenditure, they will then have to pay out of their own pockets as many thousands, their minds will become fertile in the discovery of the most frugal expedients to carry out retrenchment in every department of the national expenses. Such was the economical spirit of our Parliaments, when they levied subsidies on their own property, to meet the expenses of Government; and such, under similar circumstances, will be the spirit of Parliament, to enforce retrenchment and economy now. But so long as the House of Commons exacts £32,000,000 of the revenue from the earnings of the working classes—five-sevenths of whom are unenfranchised, and are the poorest and, politically, the weakest of the community—so long will the Parliament sanction, under the boastful terms of *generous*, *liberal*, and *necessary* expenses, the utmost extravagant waste of the people's money. It is therefore earnestly to be hoped that the utmost retrenchment will be carried out in all the departments of the public service; that the equitable principle of direct taxation will be substituted, instead of indirect taxation; and that the present inequitable fiscal system of commerce-obstructing and labour-destroying imposts on the commodities that are mainly used by, and that most essentially minister to, the wants, comforts, and necessaries of the industrial masses, will be repealed and totally abolished.

In contrasting the merits of the two modes of taxation, it must be observed, that if the collection of indirect taxation were not so extravagantly costly, if its obstructions to trade were not so wastefully injurious, and its abstractions from the country's wealth were not so insiduously screened from the healthy supervision of public observation, yet, the satisfactorily-ascertained but lamentable fact, that it lessens the employment of productive labour, and diminishes the quantity of home and foreign industrial productions, which are the only fund out of which all taxes, as well as all expenditures of every kind are, or can eventually be, paid—this impoverishing effect of indirect taxation would be fatally objectionable to its adoption, as compared with direct taxation. By the partial sub-

stitution of direct taxation for indirect, the springs of industry have been set free, the previously unemployed productive labour has been put to work, home and foreign merchandise have greatly augmented, and the wealth of the country, out of which all taxes are paid, has been increased. It is this increased employment of the nation's industrial power, and the consequent augmentation of the country's wealth, under direct, as compared with indirect taxation,—it is because, under the substitution of the income tax, the amount of the fiscal burdens are comparatively diminished, and because the means of paying them are increased, that the income-tax is to be infinitely preferred to the indirect system of Customs' and Excise duties.

To accomplish this great beneficial change, let every class appoint its committees, organise its free trade societies, and send forth its advocates to inform the public mind on this most important question, until the people are induced to send petitions to the Legislature from every part of the country, requesting this fiscal change to direct taxation, for Customs' and Excise taxes on commodities, which are human barriers, ignorantly erected everywhere, across the heaven-designed channels of humanizing commerce. Unwise fiscal legislation is the great impediment of our day to universal commerce, to moral refinement, religious enlightenment, social amelioration, and intellectual advancement.

## INCOME-TAX VINDICATED:

AN ADDRESS TO THE BIRMINGHAM PUBLIC.

MR. L. HEYWORTH thought it was not necessary that the Liverpool Financial Reform Association should come forward with an original scheme of direct taxation. It found direct taxation, to the extent the income-tax superseded the indirect system, already in existence to a limited extent; £12,000,000 of Customs' duties had within a short term of twenty years been abolished, and replaced with £6,000,000 of income-tax, and this had worked so well, that the exports of the country had risen during that period from £50,000,000 to £120,000,000 or £130,000,000 per annum, and the imports from £130,000,000 to £270,000,000 per annum, making an aggregate of more than £400,000,000. Or, in other words, the various industries of the country had thereby been stimulated to augment their annual productions to an amount yielding an increased national income of £270,000,000 more to be distributed in wages, rents, and profits for the benefit of all classes amongst the whole community, than they had had previously, to induction of this statesmanlike wise substitution of an income-tax for Customs' duties. The whole merit of an income-tax, in lieu of Customs' duties, is the marvellously increased creation and influx of home and foreign industrial fabrics and products, which this substitution has induced. These products of industry were the national and world's wealth, which conferred on individuals, not only superabounding means to pay their income-tax; but the swelling amount of this accumulated wealth gradually tended also to diminish the per centage rates of taxes required to raise any given amount of revenue required by the State; whilst the concurrent general prosperity enabled every one in all trades and professions, not only to pay more easily their several taxes, but also to

refund their expenses, income-tax inclusive, either by an increase of business, or by added charges on things sold, and for services rendered. This conventional disposition amongst the community of all State taxes was a certain fiscal incidence. The burden of taxation, however levied, by a direct or indirect system, was, by the individual taxpayers, recuperated, adjusted, shifted, and equitably shared amongst the community in the operations of their mutual transactions, as certainly as by the law of gravitation water adjusts itself to a common level. The merchant recovered, in the price he charged, the duties he paid on his merchandise; and the shopkeeper the income-tax in the added price at which he sold his goods to the public. The weighty difference between the income-tax and Customs' duties, was not of individual, but national importance. Customs' duties enhance the cost of the staple articles of commerce, greatly curtail the consumption of them, and consequently diminish their production, and keep the community in a normal state of pauperism. On the other hand, the income-tax, superseding these pauperising Customs' duties, was spread over the whole wealth of the country, and did not appreciably enhance prices of commodities, nor diminish consumption, nor curtail, but greatly increased the products of general industry. In fact, the substitution of the income-tax was preferable, for no other reason but because the fiscal change increased the wealth and comforts of the nation, and the world. In view of the self-adjusting incidence of taxation, it seemed to be sheer ignorance of this self-adjusting principle of taxation, on the part of those who impute to the income-tax, that it was especially inequitable. And the dread of it, under existing circumstances, was the delusive alarm at an imaginary bugbear. The expansion of commerce and increased national wealth, resulting from a partial adoption of the proposed fiscal substitution, encouraged them to push the system of direct taxation to its legitimate consummation. Why not abolish Custom dues entirely, and by means of the same effective instrumentality substitute an equivalent income-tax for all the Customs' duties? If the abolition of £12,000,000 Customs' duties, though compensated by means of £6,000,000 of income-tax, had nearly trebled our exports and

imports, and correspondingly increased all the trade and prosperity of the country, he did not see why the trade of the country might not be quadrupled by the entire abolition of all Customs' duties whatever, and the substitution of the comparatively innocuous income-tax, to replace the relinquished revenue. He did not see why our exports and imports might not be raised by this simple fiscal substitution from £400,000,000 to £800,000,000 per annum. In establishing this supposition, he pointed out that the remission of Customs' duties, by reducing the price of imports, would increase, as it always had done, the consumption, and enlarge the demand for, and greatly augment, the quantities of our industrial productions. For the increase of foreign imports would have to be paid for by increased exportation of the articles manufactured in this country, and it was the abundance of imports and exports, which flooded our country with the affluence of wealth, and that enriched its population individually and collectively. It was impossible to exhaust the advantages that would arise from this change. By way of illustration, he would state his individual case. He was not a merchant or a manufacturer, but he was a holder of railways, cottages, and land, and was confident that land, cottages in towns, and railway property would be greatly and continuously enhanced in value by the abolition of Customs' dues. Confident of this prosperous result, he was prepared to submit to a tax of twenty per cent. on land, cottages, and railway income. It would be the soundest policy for Government to enrich the people by imposing this tax, in substitution of duties, and would be greatly to the interest of the holders of such properties; for he felt confident that in the course of a short time, railway receipts would be doubled by such a fiscal change, and the value of land and houses would advance as heretofore, in like ratio, with the rising prosperity of the country. The amount of articles imported would be increased threefold, and there would be a corresponding increase of home products, and of traffic both ways, from the interior to the ports of export and import, which meant a great accession of additional wealth to the nation, which wealth would be laid out again in reproductive, wealth-creating works. And railways, instead of paying 5 or 7 per cent., would, he believed, then pay 10 or 12 per

cent.; so that they, and also all trades, professions, lands, houses, &c., could well afford to pay 20 per cent. income-tax, out of their improved incomes, if so large a per-centage were required by the State. It would be buying a larger profit by a slight change, not an increase of taxes; but in the present mode of paying of the taxes, which all men of business would admit was a sound policy, it was no delusion to say that all occupations, trades, and professions would reap alike the advantages and profits by the general influx of national wealth. If he was not convinced, this opinion was based not only on irrefutable theory, but on established experience, he would never have been there—he would not invest £50 a-year in advocating this fiscal substitution, unless his own interest, in combination with the best interests of the whole world, were his inducement; neither would he invite others to contribute to the diffusion of information in this glorious movement. It was not a theory of the moment. It was a theory long and carefully studied, and established by experience beyond disputation, on which he had spent more than twenty years in agitating. He contended there was as much equity in an income-tax as in any other form of tax. He knew a distiller who paid a tax of £30,000 in duties, and he did not complain of being inequitably or overtaxed; but he put it upon the articles he sold, and actually made a profit upon this additional outlay of capital. This principle of recuperating taxes is incident to all modes of taxation, and in a prosperous trading community it would always be the case. Income-tax, though direct, would be distributed, and equitably sustained throughout the community, like all other imposts, but with infinitely less injury to the commonwealth, since the payer of the tax would always reimburse himself in the price of the article he produced, yet to such an inappreciable extent as not to paralyze the production of wealth. The substitution of the income-tax, as we have seen, would annually enrich all classes to an amount far exceeding that of the present national revenue, and the income tax would be paid out of the increased quantity of industrial products and largely-increased individual incomes. There was no reason, therefore, as all would enjoy the improved circumstances, why Parliament, in its wisdom, might not extend



the income-tax impost to all, even to the lowest incomes and earnings, so that all, feeling the fiscal burden, might, as in duty bound, ask the reason for its necessity. Mr. Heyworth hoped and prayed, that if the fiscal change advocated was satisfactorily sustained by the facts and arguments advanced, the public would be roused to seek its consummation.

COMMERCIAL FREEDOM,  
 “HOLINESS TO THE LORD,”

THE MOST EFFECTIVE FORM OF CHARITY.

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YEWTREE, *January, 1863.*

DEAR SIR,—In reply to your earnest and laudable appeal for pecuniary aid to that excellent charity, “The South London Refuge,” allow me to refer you, as representing the subscribers to the Society, to a text of Holy Scripture, which indicates a far more effectual mode of relieving the poor, inasmuch as, if adopted, it would for all, excepting the actually impotent from infancy, age, or bodily and mental infirmity, do away with the necessity for charitable institutions, by affording to all the means of self-support.

In the 23rd chapter of Isaiah, Tyre is spoken of as having become great and powerful by means of commerce; and, prophetically contemplating the vision of a nation which would hold commercial intercourse, “with all the kingdoms of the world upon the face of the earth,” the prophet says of it, in the 18th verse, “And her merchandise and her hire”—*i. e.*, the profits of commerce—“shall be holiness to the Lord; it shall not be treasured nor laid up; for her merchandise shall be for them that dwell before the Lord, *to eat sufficiently, and for durable clothing.*”

Almighty God thus condescended, by the mouth of His prophet, to point out to His ignorant and inexperienced rational creatures the means by which, in accordance with the all-wise and all-benificent dispensations of His Providence, the hungry of all nations, and the naked amongst all peoples, are to be fed and clothed.

You, and the supporters of your valuable Institution, believe the Word of God. But have you ever reflected on the full scope of this Divine description of the aim and end of unrestricted commerce? If not, pray do so seriously and earnestly, and you will see how much of the misery and destitution prevailing in the world arises from violation of the Divine Will in this regard.

Prevention is much better than cure, most especially when the cure is only casual and temporary,—inasmuch as it is greatly preferable to remove the causes which create poverty amongst thousands and hundreds of thousands who are willing and able to earn an independent livelihood by their own labour, were the opportunity afforded them,—than by charities partially to relieve a very small portion of the crowds of sufferers who are mainly the victims of our unwise fiscal legislation. I entertain the confident hope that, as the result of such reflection, you will see with me that it is the duty of all who really wish to promote the permanent well-being of their fellow-creatures, to join in heart, and support with voice and by purse, an agitation which has for its objects the liberation of commerce from the thralldom of all artificial trammels;—the opening of all our ports, free of tribute or customs' duties, to the productions of the whole world at their first cost; that the hungry may be fed, the naked clothed, and profitable employment found for the many who are now needy and homeless from the want of the well-paid employment which unlimited Free Trade—the mutually beneficial interchange of the products of our industry for those of the industry of all other nations and climes—would abundantly supply to all the working classes.

This great change (which, during the last 20 years, has been, with marvellous success, partially tried), once effectually consummated, your Institution would be superseded, but its memory would remain as a noble monument of the generous deeds of a compassionate public to alleviate the privations of fiscally-created adversity which prevailed in the past sad days. When this Divine work of uniting all the nations of the earth in the bonds of peace, by promoting free commerce, is accomplished, there will still be room for the exercise of the imperative duty of relieving the helplessly indigent; but the degree of this necessity will be as

nothing compared with the deluge of poverty, misery, vice, and crime proceeding from the existing vicious system of fiscal legislation, the effects of which unquestionably are to make things scarce and dear, to restrict employment, and to keep down wages.

Although a deaf ear cannot, without pain, be turned away from the appeals of suffering humanity for relief, from whatever cause utter destitution may proceed, it is yet a lamentable fact, demonstrated by experience, that eleemosynary aid, whilst it relieves temporarily, tends to sap and destroy the healthy spirit of self-support and self-respect in the recipients, and thus to perpetuate existing claims upon it, and generate additional supplicants.

The truest of all charity is that which, through Divinely-commended commercial freedom, enables every man and woman in the country, able and willing to work, to earn his or her own living, and to provide, by prudent fore thought, for all his or her wants, independently, in all ordinary times, of any charitable institution whatsoever. To accomplish such a charity as this is precisely the object of the agitation zealously pursued by the Financial Reform Association of Liverpool. The intention of their agitation is the enlightening public opinion, so as to conform with the Divine purpose, and demand the removal of all restrictions on commerce and industry, by the abolition of customs' and excise duties, and the substitution of direct taxation, in the shape of the present income-tax, if no better can be devised, instead of indirect taxation, and the consequent establishment of perfect freedom of trade, the expansion of which, according to God's unerring Word, will so fully provide for every want of the poor, that all may "eat sufficiently," and be supplied with "durable clothing."

To the truly benevolent, whom God has providentially blessed with abundance, I confidently appeal for pecuniary aid in support of the efforts of the Liverpool Association, for every approach towards freedom of trade, by substituting the income-tax for duties of customs and excise, has invariably yielded the fruits of increased national wealth, greater demand and better remuneration for labour, enlarged comforts, greater improved circumstances, and moral propriety of the people, and the advancement of general prosperity. Our own practical experience therefore confirms, if

confirmation were needed, the truth of the Divinely-revealed fact, that the best and only way to banish the artificially-created poverty, by restricted commerce, from amongst us, is by that unrestricted commercial intercourse "with all the kingdoms of the world upon the face of the earth," which we can never have whilst Customs and Excise establishments exist.

I inclose my subscription in aid of the funds of the "South London Refuge;" and in further support of the views which I have taken the liberty of submitting to your consideration, and that of the gentlemen associated with you, a printed copy of a speech bearing on the advantages to the poor, which will certainly result from the removal of all fiscal restrictions on commerce, enterprise, and industry.

Let all philanthropists lay it seriously to heart, that there is no scheme under heaven by which the hungry, and naked, and houseless of the whole earth can be fed, clad, and provided for, except by the Divinely-appointed dispensation of that universal interchange of industrial products, of which the text speaks, exempted from fiscal tribute. In the awful day of "accounts," when the sentence of the Judge will turn not on dogmas or articles of belief, but on our having fed the hungry, and clothed the naked, or having neglected these imperative duties,—will the plea of dislike to pay an income-tax, imposed for the purpose of abolishing impious pauperising customs' and excise imposts,—or even deeds of charity, calculated merely to assuage sufferings, which an income-tax would obviate, avail to fence off a sentence of condemnation?

Praying that God's wisdom and benevolence, as expressed by his prophet, may be approved, so that it may enter into the minds, and influence the heart's humane affections of every one, to aid in promoting the freedom of commerce.

I am, respectfully,

LAWRENCE HEYWORTHII.

REV. W. CARTER.

## APOLOGY FOR THE INCOME-TAX.

YEWTREE, LIVERPOOL, *Feb.* 13, 1864.

MY DEAR SIR,—I feel obliged to you for the time and attention you have taken to read, consider, and reply to the matter of the papers I sent for your perusal. The manly spirit in which you take objections to a system of direct taxation has also, as it deserves, my respectful esteem.

In the concluding paragraph of your esteemed letter, you say:—“In the interest of working men, for whom you have long pleaded, legislation can do little—improved habits much. Taxation is but as a feather against the scale of their happiness, in comparison to the leaden weight of their acknowledged and deplored failings.”

But is it not a rule, presented to every one's commonest observation, that improved circumstances, the natural fruits of industry, are almost invariably associated with improved habits; and is not commerce the only legitimate and effective stimulus to a people's active industry, and also the cause of their improved circumstances and habits? Can the habits of a people who, for the lack of life-giving commercial exchanges, live in the squalor of compulsory idleness, be materially or morally improved? I think your conviction, from experience, will go far to confirm mine, that to attempt it would be a hopeless task. Therefore it is, we are compelled to fall back on free trade to supply the basis, humanly speaking, on which to build up the good habits of the community.

The three first objections to the income-tax to which allusion is made are, namely, a false statement by an individual who, enjoying an income of £600 per annum, wrote down £150; of another, who probably had a good income from his business, who wrote down “nil”; and of a third, who considered three-sevenths of his profits (his income being precarious) a sufficient sum to return as

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subject to income-tax. These delinquencies are, it is to be hoped, exceptionable instances of "the deplorable failings" which still disgrace our common humanity. But, in no wise, do they militate against the good and sound policy of the income-tax.

It is true, that all pecuniary contributions to the State, by the British constitution, taken of the people, are *voluntarily* conceded by Englishmen, through their representatives in Parliament; and, as such, these evasions are very unfair to the honest ratepayers, and a shameful abuse of this our national, and precious privilege.

The above cases are, it must be confessed, notorious evasions of the income-tax. But evasions, probably to a larger amount, less obvious, and generally more fraudulently mischievous, pervade the existing indirect system of taxation, and wholly escape that general censure and reprobation which are surely visited on unfair efforts to avoid a just share of direct taxes. The honest portion of the community, and the many who cannot hide their incomes and avoid the payment of their income-tax, will in time become, from personal interest, the vigilant guardians over the equitable disbursement by every one, of the direct fiscal contributions required by the State revenue; but it is not the inequitable levying or payment of taxes, or the fraudulent evasion of them, or even the oppressive burden, individually felt, of taxation, that ought to claim the first consideration of the financier. The Chancellor of the Exchequer's important function is never to ignore, that all individual and national wealth, and even the very means of human existence, depend wholly on the abundance of industrial productions. The first and most important consideration, therefore, in the levying of taxes, is to choose the system which least tends to enhance the cost and price of commodities; because this incidence nullifies the energies of industry to create abundance. In proportion as any article is reduced in price, so is its consumption increased; and also the demand for its increased reproduction, is a certain sequence; and a stimulus to provide abundance for the benefit of the world's inhabitants is encouraged. These augmented industrial productions are essentially the elements of expanding commerce. They are the world's wealth. They promote national prosperity in shipping, railroads, and every branch of industrial pursuits, and

create the affluent means in the hands of the people of paying the taxes required to sustain for common good the country's revenue.

Taxation is light when the ability to pay it is great.

The increase of the price of articles by indirect taxation, on the contrary, reverses these favourable circumstances. It diminishes consumption by adding to the cost of commodities, contracts the field of commerce, depresses the industrial producers of wealth, plunges them into unmerited disaster, induces national decadence, and diminishes the ability of the people to support the necessary government expenditure.

Taxes press heavily on indigency, and are unbearably heavy in the absence of means to pay them.

This great and crying indirect fiscal obstruction to the expansion of free and prosperous commerce with the whole world—which commercial prosperity would give food and clothing and all other things in abundance to all God's creatures, and would enrich every one in every class, and make paying the tax an easy duty—is a great and world-wide iniquity that cannot be laid to the charge of the income-tax.

Direct taxation is comparatively free from this awful charge; and it is this most important fact which is in favour of the income-tax, that it does not tend to repress the expansion of commerce—in fact, in contradistinction to customs' and excise duties, which do—is what constitutes its sole merit.

The question of taxing deleterious articles for the purpose of diminishing their consumption, is a proposition of doubtful morality. The prohibition of such articles, appears to me, to be a more moral question of legislative action. Taxes laid on any article for the purpose of repression, in such cases—as for example, on what causes drunkenness—have too much the character of a price paid to perpetrate iniquity, or a recurrence to the sale of “indulgences,” to be morally right. Is it not more consonant with Divinely-ordered human laws to prohibit rather than license vices?

I am, yours truly,

LAWRENCE HEYWORTH.

MR. THOMAS COOPER,

24, Duke Street North, Liverpool.



PLEA FOR THE INCOME-TAX,  
*VERSUS*  
 CUSTOMS' AND EXCISE DUTIES.

I feel obliged by your communication received this morning, and I am glad to learn that you have read the report and speeches of the Liverpool Financial Reform Association at their recent meeting, and that you thoroughly approve their arguments in favour of, and agitation for, the abolition of Customs' and Excise imposts. Happily, at the cost of 1d. additional income-tax for every £1,400,000 Customs' duties, these fatal obstructions to an unlimited expansion of commerce, and to the consequent prosperity of all classes, may be gradually swept for ever from our statute books, where they now exist, a disgrace to an enlightened commercial people, an historical stigma on the stupidity of our self-imposed pauperism, a blight on our philanthropic Christianity, and an odious reflection on the advanced civilization of the age we live in. But if we deprecate the continuance of our yet remaining unrepealed fiscal folly, which operates as barriers to the expansion of commerce, to liberal wages, to busy productive industry, to the increasing and increased value of all fixed properties, to cheap abundance for all, and finally to the swelling flood of national affluence which free trade would bountifully diffuse everywhere; how much more may we deplore the reproachful fiscal folly of the Morrel tariffs? This wicked fiscal policy, enacted by the Federal Government, has been detrimental to the best interests of the Southern and Western States of America, compelling them to buy dear clothing of the Eastern States, and also, what is worse, depriving them, and the whole agricultural population generally, of the great advantage they would reap, under a free-trade policy, from the unfailing demand of the European markets for their teeming productions; whilst on the other hand their fraudulent fiscal policy has, through the injury inflicted on the

Southern and Western States, put large profits into the pockets of the manufacturers in the Northern and Eastern States. All this iniquitous legislation was connived at, and agreed to, by the Southern States, to propitiate support to their wicked slave institution, from the legislative action of the Northern States. But a terrible judicial punishment has suddenly overtaken their combined selfish and inhuman policy. A retributive vindication of human rights (as the last resort of a Divine providential law) is now with fearful violence avenging this legislative complicity and conspiracy to outrage the common rights of humanity. Of this fact, the wayward internecine devastation and slaughter of each other leave little room for doubt. To these impartial comments on the belligerents' equal complicity of guilt in this internecine conflict, I have reason to believe every member of the Liverpool Financial Reform Association Council would subscribe; certain I am there is not one of them that does not utterly condemn the impolicy of the Morrel tariffs. I confidently hope, therefore, you will unite with us, and aid by your friendly advocacy and subscription, the moral agitation we are waging for the benefit of all, against the barbaric fiscal system of raising a national revenue by means of a toll on the industrial products, comforts, and necessaries of the world's working classes. On the fruits of daily productive employment we live, and their abundance constitutes the opulence of the wealthiest nations. Without these fruits of ingenious productive labour, wealth would wholly vanish, and populous civilised life would quickly dwindle into scanty tribes of naked roving savages, who would be sustained precariously on nature's sparse spontaneous supply. To tax the products of industry, which makes them scarce and costly, reverses the first principles of human existence. Taxes levied on commodities tend to deprive the human family of food and clothing. This fiscal policy must be a mortal sin, perpetrated against the laws of God and the best interests of mankind. But twenty years' experience has satisfactorily proved that the income-tax, is not chargeable, like the Customs' duties, with the impious crime of despoiling the people of their sustenance.

I am, yours truly,

LAWRENCE HEYWORTH.

THE CAUSE OF NATIONAL INDOLENCE,  
DESTITUTION, AND DISAFFECTION.

YOUR heart and the hearts of all who are intent on rescuing the destitute children in the streets of Liverpool from poverty and immorality are in the right place. But pardon me when I say that, amiable as it is to endeavour to mollify and cure the evils which afflict society (and the Liverpool training ship "Indefatigable" is a scheme well devised and generously purposed to alleviate a crying one), yet true wisdom seeks prevention rather than cure, and the best sympathies of our nature stand in need of intelligence to guide them in the right direction. How to banish destitution wholly from our streets, most will allow, is a consideration of the first importance. It may tax the powers of human reason to the uttermost to do this; but if means, which experience has proved are well calculated to accomplish this object, are also sustained by scriptural support, I feel sure you will deem them worthy of serious regard. Now, the wisdom of God, with the voice of Omniscience, has proclaimed that the merchandise and profits of commerce are holiness to the Lord, because they are for all that dwell before the Lord, to eat sufficiently, and for durable clothing; which necessaries, by the blessings of the Almighty on ingenious productive industries, in these latter days, economy in time and toil has made mercifully cheap, but this cheapness import duties have mercilessly counteracted and made dear. These Divine words, commendatory of commerce, convey clearly the idea that, if allowed to sweep around the earth and visit every port in search of the products of industry, to supply free of all fiscal imposts, all human wants, cheap and bountiful as God's blessing on man's industry can provide them, commerce would carry to each and

every land such cheap abundance in payment for industrial labour, as would effectually exclude absolute destitution from the streets of Liverpool, as also from everywhere else. Let our charity, then, take counsel from Divine writ : let all philanthropists declare with united voice that, in order to expand plenty-giving commerce, they will forego and renounce a sordid and suicidal repugnance to the revenue being raised by means of the prosperity-conferring income-tax, instead of by the commerce-restricting and poverty-perpetuating Customs' duties. To strengthen our faith in these holy principles, let us mark the fact that, as predicted by Sacred Scripture, our expanded commerce, obtained by the fiscal substitution of the income-tax, has had the effect of diffusing amongst the people an unprecedented abundance of cheap food and clothing, enriching the mercantile community also, and adding enormously to the wealth of the nation. Desiring to see a correct appreciation of the immense benefits commerce confers on the whole world, I purpose publishing this letter. Trusting you will pardon its being addressed to yourself, I hope it will arrest the attention of all of the subscribers to all charitable institutions whose aim is to rid the community of the vices and immorality engendered by tariff-doomed poverty. Doomed to poverty by fiscal legislation, the late "rebellion," as it is called, and the awful massacre of the people of Jamaica, are the natural judicial sequences of pitiless imposts, exacted on ten several articles essential to the poor—indeed on all the absolute necessities of life, beginning with beef and pork, and ending with flour and rice—which impious fiscal legislation, has rendered their food and clothing too dear for the black population to eat sufficiently, or enjoy durable clothing. These Jamaica atrocities are a sad illustration of the iniquitous folly of raising the revenue from the necessities of the people. They are the counterparts of political disturbances, arising from the same cause, in England's gloomy days, not more than twenty-five years ago.

Speaking of the results of similar imposts in our own dear country, the *London Times* has recently said, "Twenty-five years since England was filled with discontent and rumours of insurrection. From Lancashire, from Yorkshire, from South Wales, from

the Midland Counties, came, year after year, the tidings of discontent and disaffection. When every grievance that legislation could reach was redressed, then the country became more prosperous, the classes once so hostile were reconciled to the Government, and so thoroughly that the distress of the last four years, of cotton scarcity, could not renew the passions of former times." The substitution of the income-tax for the reduced taxes on consumables, was the simple means applied to redress these crying grievances. More abundant employment, higher wages, and cheap living were the results which quelled disaffection, and established tranquility throughout the land. Secured in the earned fruits of his toil, man everywhere labours diligently, and with cheerful satisfaction, even for a scanty existence, on a barren soil; but experience attests the fact that, defrauded and disappointed of what his labour had made his own, even if it be by an unseen hand, as by Customs' duties, his heart fails him, and in sullen inactivity he sinks into apathetic indolence, from which a spark of provocation, as in Jamaica, may rouse him into vengeful anger. All taxes which are levied on an unfranchised population, are forced contributions, taken without the parliamentary consent of the parties, and are quite arbitrary; and when they are imposed on articles the people consume, they are iniquitous in the extreme. They are fraudulent exactions of a man's honestly-earned wages; they lessen consumption, diminish employment, and reduce wages, and wages' purchasing power. And why are these malignant indirect taxes allowed to continue on our statute book, to counteract the revealed dispensing Will of our merciful God, and be the obstructions to national prosperity? Let the religious blush, and the professedly philanthropic hide their heads, for the reason, the sole reason is that by so raising the revenue from the poverty of the poor, the affluent rich, lay and clerical, may be saved from an increased income-tax!!! "The poor man's lamb is taken to spare the rich man's flocks!!!" These exactions, which are a fiscal abstraction of, and fraud on the wages of the sons of toil, are crying evils, which "enter into the ears of the Lord of Sabaoth." If, unhappily, their abolition be deferred indefinitely, sooner or later it is to be apprehended that history will again repeat herself in the disruption of social

sympathies and social order, and our glorious country be imbued in horrid scenes of cruel barbarities, like those in Jamaica. These dreadful social inflictions, which are the appointed judicial punishments, on the *national sin*, of iniquitous government, are the inevitable sequence of continued heavy tariffs, and unrelaxed injustice.

I am respectfully, your truly,

LAWRENCE HEYWORTH.

YEWTREE, LIVERPOOL, Dec. 11, 1865.

THE TRUE SOURCE OF  
REMUNERATIVE WAGES,  
AND THE WAY TO SECURE THEM.

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TO THE WORKING CLASSES.

PRODUCTIVE Industry is that element in human nature which, being allowed free scope for exercise, enables mankind to provide for each, and all, an abundance of all things needful for comfort and support. The scanty spontaneous productions of uncultivated nature would be wholly insufficient to sustain human life, except for a very few individuals, widely scattered over the earth, whose wretched lives would be maintained with difficulty, accompanied with many painful privations. The products of labour afford the only means of supporting the world's existing and increasing populations. The products of labour also constitute the aggregate fund, out of which all labour receives its remuneration. From this general fund all wages are virtually and eventually paid.

Men's wages are paid in money, which is only valuable as it enables them to supply themselves with the things they want. The things purchased, and not the money, are in effect their wages. Hence it follows, that just in proportion as all things produced by industry abound, so also are money wages intrinsically of more value, and also are more liberally paid when all things are plentiful; and in the degree a scarcity of things is experienced, money wages are intrinsically of less value, employment is more scant, and money wages are lower. Witness the depressing effect of the recently experienced "cotton famine"!

Gold and silver, and all their monetary representatives, are the

products of labour ; as are also all other things purchased by or exchanged for them ; and just in the proportion that ingeniously-cheapened and universally-employed productive labour, and commercially free exchanges of commodities, cheapen and cause these productions of labour to abound, so is the labourer enabled to command, and draw from the increased and increasing industrial abundance, the enjoyment of them, and also a more liberal remuneration of increased and increasing wages. On the contrary, (but in like manner) if the products of labour became scarce, because they cost more in the item of time—in labour—in distribution—and in heavy fiscal imposts, wages would be reduced to the merest pittance, and not only would the scarcity and dearness of them inflict general privation, but great numbers of the human family would inevitably perish from want and starvation.

Every remuneration of labour consists eventually of food, clothing, shelter, articles, and means of enjoyment, and may be, also, of a provident money reserve.

Hence we see, that the products of industrial labour afford the only means of paying wages ; and that wages rise to a more remunerative value just in the ratio of the increased and augmenting abundance of all things. Therefore, cheapened productive labour, (by time and toil saved,) security of property, (protected by law,) and the freedom of untaxed commerce, are the only three conditions required, under the wise and beneficent disposing laws of Divine Providence, to secure for labour continuously its highest remuneration.

Then, to secure the enjoyment of the highest wages nature's law will give, let the labouring classes unite their efforts, not in senseless strikes or ruinous combinations, which suspend the beneficial operations of their own and all subordinately-dependent productive labour, and thereby diminishing to that extent the world's necessary supply of things, virtually reduce the intrinsic value of wages ; and induce comparative want and privation to the many, which must ultimately be most injurious to themselves,—but in harmony with the law of our social nature, let them direct their united power to multiply the abundance of all things ; and to this end strive with all their combined strength to diffuse, at all costs,



correct knowledge on this vital question, in order to obtain, through the unanimous voice of the people, the repeal of unwise fiscal laws, which, by fettering capital and industry, hinder the creation of general abundance, and thus inevitably keep down wages; let them foster the ingenious contrivances that cheapen productions by diminishing toil and saving time; let them sustain, in their integrity, the rights of property, whether it consists in a man's freewill power to labour, or in the products of labour, or its purchased possessions; and earnestly protest against the violation of the rights of property by any arbitrary taxation; and consistently with these sacred principles, as their crowning effort, let them urgently use the political power they possess, to obtain from Parliament the liberation of commerce and industry from every vestige of fiscal imposts on consumables.

In other words, let them demand of their representatives the abolition of all duties of Customs and Excise, which, adding largely but unobservedly to the cost of living, are a subtle but nevertheless a cruelly-oppressive and impoverishing system of taxation; and, therefore, let them require of the House of Commons as the substitution for these indirect taxes, a direct system of equitable taxation on all incomes; for, in accomplishing that fiscal change, they will do vastly more for themselves, their children, and their children's children, than if they could at this moment dictate both the time of labouring, and its remuneration,—that is, than if they could do an impossible thing; for no power on earth can abrogate the natural social law of demand and supply, which must in spite of human legislation to the contrary, ever permanently regulate such transactions.

LAWRENCE HEYWORTH.

## A SPEECH IN LEEDS.

MR. LAWRENCE HEYWORTH said the subject they were assembled to discuss that evening, was one of the most important to which they could direct their attention—important to every class of the community, to the landed interest as well as to working men,—to all the world, and to every individual in the world; for its object was to bring abundance everywhere, and put that abundance within the reach of every industrious man. Much had already been said upon commercial freedom; but they might discuss the question from that day till December without exhausting it, or giving anything like a full idea of the benefits which would certainly flow from the substitution of direct for indirect taxation. Indirect taxation, as they had heard, exacted 3s. or 4s. a-week, or, virtually, an income-tax of 4s. in the pound from the working man's wages, in the extra cost of the necessaries of life, occasioned by the duties charged on them; but that was not the whole of the evil—it lessened the demand for his labour, restricted employment, and so kept down his wages. They all knew the advantages they had derived from the repeal of the corn laws—how we had largely increased our imports of corn and exports of manufactures to pay for it, and that they had more employment and better wages than ever they had before. If this had been the result of the repeal of one tax, and of certain reductions and modifications of the tariff on some other articles of general consumption, what would it be if they swept away Customs' and Excise duties altogether? At present the annual consumption of tea in this country was about 60,000,000 lbs.; supposing it increased to 180,000,000 lbs., as it soon would do if the duty were abolished—they would have to pay for the extra 120,000,000 by so many more millions of yards of cloth, and other productions, all of which must go to employ the

hands of working men. Manufacturers and merchants would find more employment for their capital, and did they think that could take place without creating a greater demand for labour and higher wages? The masses would reap untold advantages from perfect freedom of trade, and the owners of real property would benefit largely by the general prosperity. The increased competition and demand for land, would greatly raise the value of it. Some landowners saw this, and were strenuous advocates of direct taxation; but others, though they saw it would make them richer, would rather forgo the benefit to themselves, than give the industrious classes a chance of rising—thus acting the part of the dog in the manger. But generous and noble souls, who determined to benefit their fellow-creatures, could elevate his fellow-man in no way more effectually than by putting an end to Customs' and Excise duties at once and for ever; and men holding these opinions were the men to send to Parliament, to call upon Government for their entire abolition. He called upon them to aid an association, whose sole object was to promote the well-being of all classes of the community, and of the whole human race. For himself, he could answer, that his sole motive in advocating the suffrage movement, and the temperance question on other occasions, as now in advocating entire freedom of trade, was to benefit the working classes. With God's aid, they would persevere in this great work for the good of their country, and for the good of the whole world, until success should crown their efforts.

## SPEECH AT BOLTON.

Mr. LAWRENCE HEYWORTH said, that a manufacturing community, like that of Bolton, needed perfect free trade in order that employers might have more extensive orders, and the employed better wages. There could be no question more practical or more important. It was perfectly clear that by cheapening an article there would be greater consumption, and consequently greater demand for labour in the production of articles of exchange, and better wages. If by heavy duties they doubled the price of tea, put 30 or 40 per cent. upon sugar, and nearly the same upon coffee, those articles are to that amount dearer; their consumption is greatly narrowed, and the markets for British goods to pay for them correspondingly diminished; fewer orders, less trade, and low wages is the result. If tea could be had at a shilling per lb., three pounds would be consumed where only one was at present, and three additional yards of calico would be sent to China to pay for it, and consequently the foreign demand for calicoes would be increased. And this improvement in increased trade and better wages would be mutual to both countries. The increased demand would occasion more employment and better wages in China as well as at home. Then why should our Custom-houses be permitted to render everything dearer, to narrow our markets, suppress trade, reduce wages, and contract our commerce? He urged them to rise as one man, and call upon the Legislature to abolish all these Customs' duties which interfered so mischievously with both home and foreign productions; for so long as Customs' duties were levied they would inevitably inflict on the working-classes great privation everywhere, both at home and abroad, and trade would languish for want of customers here able to buy their products, and there to buy our manufactures. If they would have

large markets at Manchester, and fully-employed mills throughout Lancashire, these impediments to the course of free trade must be removed; if not immediately, at the least, let the abolition of Custom duties by instalments be forthwith commenced in good earnest. The Custom-house still remained to restrict commerce, because Members of Parliament, who were mostly landowners, laboured under a great delusion, and a totally inadequate conception of the vast influx of wealth proceeding from a free commercial interchange of industrial productions; and were so blind as not to perceive that the value of their property must be enhanced just in proportion to the general commercial prosperity of the nation. The comparatively scanty legislation which had already taken place in this direction had increased our exports from 50 to 130 millions annually, and reason dictated that they ought to proceed further in that course. No parties had gained more than the landowners by these advances towards direct taxation and freedom of trade. Some of them who knew this, were yet opposed to further progress, because they thought that the general advancement of the people in wealth, would diminish the relative importance and exclusive grandeur of their own position. After a speech on this all-engrossing subject which he (Mr. Heyworth) delivered in Parliament, he met, in the lobby of the House of Commons, Mr. Disraeli, who said to him "If the Customs' duties be repealed, and the income-tax substituted, that tax must be levied on incomes of much smaller amount than at present." To this he (Mr. Heyworth) replied, "Relieve the working-classes of the much more oppressive taxation they pay on articles of consumption, and depend upon it they will not grudge to pay directly a fair share of the necessary national expenses." He believed the working-classes were honest, and, knowing that certain expenses must be incurred by Government, they would willingly bear their fair proportion of that expenditure. Some years ago, when canvassing Derby, which he represented during two Parliaments, and advocating these principles, a working man came to him and said, "I believe you are quite right, Mr. Heyworth, about working men being benefited by this change in the mode of taxation. There is no doubt that a man with a wife

and six children will find a great benefit from it. Take off the duties on the articles consumed in his house, and his wages will virtually be raised 4s. a-week; but that is not exactly the case as regards myself. I am a married man but I have no children, and we don't consume so much of those taxed articles." "Well, but," he (Mr. Heyworth) replied, "you would be benefited to the extent you consume of those articles; and there is another important fact, which must on no account be lost sight of, you will participate in the increased demand for labour, and the consequently higher wages, which would follow on the heels of free trade. And, in addition to these direct fruits of free trade, there are always incalculable benefits resulting from every right course of action." Now if every working man paid his quota to the Government charge in the shape of an income-tax, be it 1s. per week, or whatever might be necessary, this important result would follow: the spirit of the constitution said, they could not have taxation without representation, and it would secure at once what the Chancellor of the Exchequer said was the best thing—universal suffrage. Contemplating the immense improvement which this change would bring about in the condition of all classes of the community, he was astonished at the prospect that lay before them. Twenty years ago, during the Anti-Corn Law agitation, he stood upon that platform, advocating the very views he was now propounding, and he well remembered how enthusiastic the people of Bolton were in their sympathy with those views. He asked for the same sympathy and co-operation with this movement. The financial reformers of Liverpool had perseveringly and consistently kept the lamp burning on this important subject, and the cheers of the people of Bolton gave the encouraging assurance, that they would do something towards furnishing additional oil, for the expansion of its light,—he felt assured they would not allow it to burn out unfruitful of the glorious results it was destined to achieve. Let them spread these great free-trade truths throughout the town and neighbourhood, and do all they could to bring about this mighty change. Not only England, but every nation in the world, would be blessed by perfect freedom of trade. By our present system, treating foreigners as aliens and not as neigh-

hours, we taxed the produce of nations over which we had no control nor authority; and some thought by this nefarious proceeding we were levying a tribute on them, to pay our own taxes, when, in fact, by so doing we were more truly inflicting poverty on ourselves than muleting our neighbours, by crippling and cramping our otherwise mutually-enriching commerce. Nay, we levied duties on the tea, sugar, coffee, tobacco, and other products of our own subjects in India, and made them pay duties on our own manufactures, thus preventing fellow-subjects of the same Queen from becoming customers of each other to an extent impossible to calculate. It was once asked, "Of whom do the kings" (or more properly "tyrants,") "of the earth take custom or tribute—of their own children (subjects), or of strangers?" The reply was, "Of strangers," and the comment, "Then are the children (subjects) free." But was it not a startling fact that we were guilty of the monstrous impolicy of taking custom from our Indian fellow-subjects! If goods manufactured in Bolton were selling in the Halifax market at 9d. per yard, and the people of Bolton were made to pay 1d. more per yard for duty, before they were allowed to sell similar goods at Halifax, and also had to pay a duty of 30 per cent. on the flour received in payment for the calicoes, they would think that a most extraordinary state of things; they would soon find Halifax a poor customer, and the trade between the two counties comparatively insignificant; and yet that was a correct illustration of what was actually done between England and India. He had pondered over these truths for the last twenty years; he was sure they were sound; and he challenged any man to find an appreciable flaw in the arguments founded upon them, or a fallacy of importance in these conclusions. There was nothing so worthy to occupy their attention and rouse all their energies, as the immense importance of this question of entire freedom of trade. He was now an old man, and had done with the world as regarded personal profit; but he looked forward with the eye of faith to the accomplishment of this great object, and contemplated with serene satisfaction the comforts, happiness, and enjoyment that would be secured by it in ages to come. He was now close upon fourscore, but he should be most happy if,

as a humble instrument in the hands of Almighty God, and in conjunction with his two friends from Liverpool, and the Financial Reform Association, he could succeed in rousing the people to move effectually in this great question, which he believed would promote the doing of God's will on earth,—would, in the words of the Prophet Isaiah, give food sufficient to the hungry and durable clothing to the naked all over the inhabited world, and do so much to elevate, in every sense, the glorious dignity of our common humanity.



## APATHY OF COMMERCIAL CHAMBERS.

I FEEL persuaded you will pardon me for drawing public attention to the patriotic sentiment and enlightened views of our country's wisest commercial policy, implied in the remark that you "could have wished to see a larger proportion of mercantile men returned, whose practical business knowledge would have aided in the development of our great commercial policy, for, strange to say, whilst nearly every candidate, in the late election, alluded to the vast increase in our commerce, and our consequent prosperity, no allusion is made, by her representatives in Parliament, to the striking disproportion, *i.e.*, of an enquiry into, and advocacy of, the fiscal policy, which has so happily and largely prospered every individual in the nation, as compared with those of other interests of less importance, such as the railways, the ballot, the suffrage, and the law, for instance."

Every sober-minded patriot, every merchant who has any adequate conception of the enriching and beneficent effects of commerce, and every enlightened statesman will concur in, and zealously endorse, this heaven-born wish; yet such are the fetters of *vis inertiae*, suicidal prejudices, and dread of innovation, that even at the recent half-yearly meeting of the Liverpool Chamber of Commerce no allusion was made to the fiscal legislation which, by shifting the imposts of Customs' and Excise duties to a direct income-tax, had revived our fading commerce and given to it a world's unprecedented expansion; but, oblivious to this vastly beneficial and stirring question, these representatives of Liverpool merchant princes seemed to glory, as it appears, in the concluding observations of the chairman, in wholly abstaining from eliminating any proposition having for its national object commercial prosperity and human progress, at least, until they had had the sanction

of a generally received public opinion in its favour. The chairman concluded by defining what he considered to be the functions of the Chamber, stating that he believed it was not their business to lead public opinion, or to form public opinion, but simply to express the public opinion, which they knew already to exist. In fact, hats would be thrown up by the Liverpool Chamber of Commerce, at the general acclamation in favour of commercial freedom! Ministers of State apply to Chambers of Commerce to aid them by their large experience and practical knowledge, in carrying out great measures of sound commercial policy, only to have their high expectations disabused. And the public press eagerly waits to publish the enunciation by Chambers of Commerce of their enlarged commercial views, but only to be mocked with sickening disappointment. So long as such indications of apathy to what vitally concerns their own interests, and, inherently connected therewith, the prosperity and greatness of the nation, alas! what can be predicated of and hoped for from our mercantile classes, even if merchants were elected in greater numbers to be Members of Parliament? Nothing! unless they were animated with more enlightened zeal for commercial expansion.

I am, &c.,

LAWRENCE HEYWORTH.

*August 9, 1866.*

## ON THE OBSERVANCE OF THE SABBATH.

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YEWTREE, NEAR LIVERPOOL, *January 23rd, 1856.*

DEAR SIR,—Nothing can tend more to elevate men than the knowledge acquired in regard to the revealed Word, and material works and workmanship of their Maker. The laws of matter, morals, science, and artistic skill are alike always known to God, the great “I am.” He is the concentration of all knowledge. It is He who having destined man to become a spiritual man, or what is synonymous, an intellectual man, has given to man, for the use and development of his spiritual existence (in addition to the ordinary cerebellum, or brain substance, which in all animals is the seat of insensate instinct and fleshy lust), the highly-developed cerebral organ, which to the soul is its instrument of thought—a material medium for mental acquisition, elaboration, retention, and assimilation of knowledge to itself; for knowledge is ever the soul’s invigorating food, on which it feeds, grows in intellectual strength, and develops its mighty powers of dominion over animate and inanimate nature. By means of this mutual adaptation of soul and body in the human conformation to accumulate knowledge, the soul’s special vocation is spiritual advancement in intellectual progress. For God breathed into man alone the living soul, which constitutes him a thinking being, and a recipient of Divine inspiration. He endowed the soul with faculties to perceive, observe, reflect, deduce and discover,—genius to develope,—discernment to discriminate; and by God’s promised aid, judgment to know and appreciate the relative value of good and evil in all the concerns of life, and benevolence to communicate and transmit to his fellow mortals, from the store of ever-accumulating information, a knowledge of morals, arts, sciences, and truths useful to the

temporal and eternal well-being of man. The truths contained in the Book of Divine writ, and revealed to the inquiring souls of men; and the knowledge found in the book of nature, yielded to their intellectual investigations, are alike spiritual acquisitions; and they shed reciprocally a glorious and harmonious light on each other, for all truths come from the same great Spiritual source, and that source is God. Whosoever, therefore, most possesses and appreciates these truths, approximates most near to the similitude of his Maker. Ignorance of the doings and works of God in the world of matter, and of that "Divine Light" which is come into the world to enlighten the souls of men, is mental blindness; from which lamentable condition it surely is the sacred duty of all to endeavour, by means of rational attraction, to arouse this inert vision, even on a Sunday, to perceive and contemplate the works of God, and devoutly behold the expansion of the human mind, in the arts, genius and science, exhibited in the museums.

I believe that by opening the British Museum and the National Galleries to the multitude on the Sabbath day, a source of knowledge would be made available to them, from which they are now virtually excluded. Thus, the eyes of their understanding would be opened, the apprehensive faculty of their souls would be excited into action, strengthened and enlarged, and the mental darkness of ignorance, which now obscures the perception of the pure light of the Gospel, would be dispelled. And for these reasons, I am induced to advocate the opening of these, and all similar institutions, which have for their object the diffusion of knowledge in all that relates to mind and matter. It is the enlightened information men have, and hereafter may attain, on all subjects, secular and sacred, which marks the progress man's spirit has made in mental acquisitions and power to fulfil the injunction laid on him by his Maker at his creation, namely, to subdue all organic and inorganic nature to his rule and use. Therefore, all avenues to knowledge should be opened on Sunday, as at other times, to satisfy man's lofty aspirations.

Provided the admission to the National Galleries and the British Museum on the Sabbath day be gratis, and intoxicating drinks be

rigidly excluded, the fact of their being opened to the public on a part or the whole of that day, surely ought to rejoice the hearts of all who love God and their neighbour. To see the people at liberty to avail themselves of these stores of information at all times most convenient to themselves, should be the desire of all pious philanthropists.

Our country is flooded with crime and pauperism from the poisoning fountains of intoxicating drinks, temptingly offered on sale and openly sold to the public on the Sabbath day, in our streets. Our judges, chaplains of gaols, police officers, and magistrates all bear testimony to the social injury occasioned by the sale and use of inebriating drinks; and, since they are the primary cause of disorder and crime, I unhesitatingly deprecate their use. The magnitude of the iniquity they occasion, calls upon the State to exercise its delegated power to prohibit their sale on every day, but especially on the Sabbath. But who believes that crime and pauperism are the legitimate offspring of intellectual information obtained from the people's treasured resources of knowledge, in our museums and national galleries? Surely no one; and if not, what right has the State to shut out the people, who are the rightful owners, from them on any day? And even if keeping the Sabbath were a Christian injunction, which it is not, and were it a question of religious right or wrong, should Christians call on the sword of the State to enforce its observance!!! or, on the sword of the spirit, to solve and decide it? I entertain an implicit belief in the effective power of the latter, to dispose men to yield to it an understanding, and therefore a willing obedience. "Persuade all men to believe" is the only power Christians are permitted to use and rely upon; and "put up thy material sword again into its place," is the enjoined injunction and sacred rule, divinely given to the followers of Christ. To dispute His wisdom, and distrust this spiritual power—to despise His authority, to depart from the rule He emphatically taught, and instead thereof to lean on the brute sword of the State for support and power to enforce religious observances, may be done in the spirit of persecution, but cannot possibly be in harmony with the canon and spirit of pure Christianity.

Nevertheless, although the observance of the Sabbath is in a religious sense purely an individual obligation, yet the legislative suspension of unnecessary labour on the Sabbath day, and of all labour not demanded at the instance of compassion, necessity, and love, may and ought to be enforced by the sword of the State, not on the authority of revealed religion, but on political and social grounds.

It is now time to acknowledge my sincere obligation to you for the clever and excellent letter you have favoured me with, and to express my unfeigned admiration of the kind feeling and Christian spirit which pervades the exposition of your views of keeping the Sabbath day holy. In fact, the benevolent tone of your kind letter inspires me with confidence to say that, in the opinion that the Sabbath day ought to be kept holy, we both agree. But permit me to add, that Christ, my God and Saviour, is my best and all-sufficient expositor of the way in which the Sabbath day is to be kept holy. He and He only is the Way and the Truth in all things. He was, in practice and theory, the fulfilment of the law and the prophets. He healed on the Sabbath day; He bid a man to take up his bed, and walk, on the Sabbath day; He saw His disciples pluck corn on the Sabbath day, and approved their conduct; He opened the eyes of the blind on the Sabbath day; He healed the withered arm on the Sabbath day, and thereby excited the cruel wrath of the Sabbatarians. As an example to us of the most effective way of conveying instruction, He, on the Sabbath day, illustrated the Divine truths of saving doctrine and holy principles, by lights reflected from a knowledge of the natural world of mind and matter. And from the obvious laws of humanity and nature, and such knowledge as may be gratuitously acquired and conveniently cultivated in our Museums and National Galleries, He inculcated a deep sense of God's universal supervision, unvarying love, and unceasing goodness. And as there are sermons in flowers, stones, soils, fossils, records and relics of history, and in the improving artistic products of ever-progressive human skill, He preached from texts taken from the ordinary pursuits of men, and their usual occupations of life,—ploughing, sowing, reaping, &c.; from the lilies of the valley;

from the laws of vegetation,—the germination, growth, and ripening of the corn to harvest; from the morning blushing dawn, the blaze of noontide day, the ruddy sky of the setting sun, the red and lowering sky of the rising orb of day, and refulgent diffusive laws of mental and material light; and He reproved and rebuked the Pharisees on the Sabbath day for their irrational observance of it. He taught more usually from the book of Nature than from Holy Writ; and almost all His illustrations were drawn from natural phenomena. He rarely preached from Old Testament texts, but in one instance, it was to reprobate the hard-heartedness of the divorcement law; in another, to condemn the hateful spirit, and detestable principle of revenge, and vengeful justice, implied in the affixed penalty of an eye for an eye, and a tooth for a tooth. All of which acts, instructions, and comments, He made and did to dispel superstition, to soften men's hearts, and to open the eyes of our understanding on the important subjects of doctrine, reproof, correction, and instruction, initiate the regeneration of man from his animal propensities; and create him a new and spiritual man, in all righteousness, and to inculcate the true meaning of observing and keeping holy the Sabbath day.

Yours truly,

(Signed)            LAWRENCE HEYWORTH.

## APPETITE FOR INTOXICANTS.

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### POPULAR DELUSION IN FAVOUR OF INTOXICATING DRINKS EXPLODED.

SIR,—Up to the period of the commencement of the Total Abstinence movement, which is little more now than thirty years ago, the notion that intoxicating beverages were essentially useful, and if taken in small, or what in indefinite terms was called moderate, quantities, that they were undoubtedly beneficial to the human constitution, was an opinion universally received. This notion was entertained by everybody, everywhere, as a self-evident truth that no one could gainsay, and that it admitted of no refutation.

But the social havoc made by drink, which has induced a closer investigation into the mischievous effects produced on the human constitution by alcohol, when introduced into the human system, has enabled men of science and eminent medical men unhesitatingly to denounce alcohol (which is the intoxicating element in inebriating beverages) to be always a poison. They affirm also that it is more or less physically injurious in proportion to the quantity of it drunk, and to the degree that the power of the constitution subjected to its influence is able to exert in resisting and repelling its baneful effects. Hundreds of thousands, not to say millions, of members of the total abstinence societies, have also proved beyond contradiction, by the surest test, namely, that of practical experience and tried personal abstinence, that intoxicating drinks are far from being useful and beneficial; and that, on the contrary, the health and strength of the human constitution has been found by them to have been greatly improved by abstaining wholly from the use of all drinks which contain the intoxicating element of alcohol.



Taking it for granted, therefore, that intoxicating drinks are uniformly noxious to the human constitution, how is it that mankind should have so long adopted an opinion of these drinks which is so utterly at variance with the truth of the real fact? What is the hidden cause that has induced this dietetic delusion, which is so fatally erroneous to themselves and so destructive to the best interests of the human race? This is a most important question to be solved. Where the dearest interests and most valuable of human affairs are intimately concerned—where the moral and intellectual progress, and the health, comfort, peace, and happiness, temporal and eternal, of every individual of the human family are deeply and seriously involved—merit is due to the discovery of the cause which has led the public mind to arrive at an opinion on the subject of intoxicating drinks so lamentably and disastrously untrue. In addressing himself to the solution of this grave question, the writer finds that all intoxicating beverages have necessarily gone through the process of fermentation, and in that process, that the saccharine or sugary portion of the fruit-juice or wort, is converted into the two elements which characterise all fermented liquors. These two elements in fermented liquors are carbonic acid gas and alcohol. The carbonic acid gas is the element in fermented liquors that is most especially and obviously distinguishable after the process of fermentation has been completed; and this is the element in intoxicating drinks which most especially recommends them so gratefully to the palate of the exhausted and thirsty; whilst, on the contrary, the alcohol contained in them lies like a snake in the grass, hid from observation. Alcohol, greatly diluted in fermented beverages, is swallowed unperceived. The palate does not detect its presence in the grateful beverage, for it is disguised in the pleasant drink, which is rendered peculiarly grateful and refreshing by the sparkling effervescence and briskness that the carbonic acid gas communicates to these drinks. The truth of this fact is easily proved. If these intoxicating beverages be allowed to stand exposed to the atmosphere in an open vessel for twenty-four hours, the carbonic acid gas they contain will have evaporated; and although the alcohol they contain will still remain in nearly undiminished

quantity, yet so stale and flat will they have become by the evaporation of the carbonic acid gas, that even the veriest drunkard would not drink them.

This striking fact justifies the belief that, in the unsophisticated normal state of the palate and genuine instinct of thirst, the element sought to satisfy the craving of the animal requirement, in fermented liquors, is not the alcohol they contain, but (if more than water be required) it is the carbonic acid gas with which they are amalgamated. This gaseous attribute of the liquor gratifies thirst, and benefits the animal economy; but the delirious action alcohol excites on the nerves, in time creates for intoxicating beverages a perverted and insatiable appetite. Hence it is reasonable to infer, that owing to this insidious admixture of the noxious with the salutary elements in intoxicating drinks, a fallacious premise has been established, from which the public mind has formed its erroneous estimate of their value and nature. From the fact that these two conflicting elements are found combined in intoxicating drinks, arises the popular delusion which has sustained an inveterate passion for intoxicating drink, and perpetuated the horrors of the drinking system. Men in the normal state of their appetite drink intoxicating beverages, not in the first instance because these drinks contain the intoxicating principle, but because they perceive that they obtain in them the refreshing element of carbonic gas which these drinks have imbibed in the process of fermentation. But, alas, in drinking these deleterious drinks, they unconsciously acquire a perverted and vitiated taste, and often in its negation, experience an insupportable feeling of deathlike prostration, and an insatiable appetite even for pure alcohol, which is a brain poison, and the other element generated by fermentation.

Convinced that the normal instinct of taste (which is ever true to its office of being doorkeeper to the animal economy) would never suffer the alcoholic poison to enter into the animal system if it were presented unmixed in its naked offensiveness, but, on the contrary, would at once reject the noxious intruder; and persuaded that water, impregnated with carbonic acid gas, is the simple beverage which exhausted nature requires to slake the craving of

thirst when water alone ceases to satisfy, the writer of this paper has for years past given soda-water to his mowers, haymakers, and reapers in lieu of beer. These labourers have in preference taken this refreshing beverage with gratified relish, and as regards their health and strength, with physical benefit. The strength and spirits of these labourers are sustained almost unimpaired, by means of this simple beverage, throughout the long and arduous fifteen hours day's toil at their laborious occupations in mowing and harvest time; whilst under the former regimen of drinking beer to allay the thirst, their strength failed them and their spirits flagged, and at the end of the day's toil they were wholly prostrated.

If the arguments and facts set forth in this paper be founded in the truth the writer believes them to be, then the world only waits the more general dissemination and extended understanding of this information, ere mankind discard for ever the delusive intoxicating draught. Once thoroughly enlightened on this all-important subject, they "will not look upon the wine when it is red, when it giveth his colour in the cup, when it moveth itself aright;" for they will know by these indications that it has passed through the fermenting process, and therefore contains alcohol, "which at the last biteth with the deadly venom of a serpent, and stingeth with the mortal poison of the asp," and annually pauperises, dements, and slays an innumerable host, who are "deceived thereby, and are not wise." For, in these glorious days of rapid intellectual progress, and of vast discoveries in the arts and sciences, chemistry points to inexhaustible mountains of chalk, from whence to extract and obtain a cheap and unfailling supply of carbonic acid gas with which to impregnate the pure beverage of water. Carbonic acid gas will thus be obtained without having recourse for its production to vinous or saccharine fermentation, and therefore it will be free from all admixture of the poisonous alcohol. The immensely-increased and still rapidly-increasing consumption and manufacture of aerated liquors with carbonic acid gas, in the short space of a few years that have elapsed since these drinks were first introduced, offer to the reflecting observer an unmistakable token of the near approach of the time when the universality of these gaseous beverages will

have wholly superseded the exploded use of fermented and alcoholic drinks.

Whenever it comes to pass (and come it will) that a considerable majority of the community begin to look with hope to the end of this coming event, the "Maine Law" will not long tarry to receive the sanction and authority of the British Legislature. Classed as poisons, the sale of fermented and alcoholic beverages will be prohibited. Doubtless, the day-dawn of teetotalism is fairly risen on this generation. The vista of a glorious future, clothed in the dignity of perfect sobriety, is discernible through the progress of the principle of total abstinence already made. It must proceed onwards. The common sense of mankind will not suffer the principle of total abstinence to recede; and we may reasonably indulge the hope that God will hasten the advent of that blessed day that will witness the meridian splendour of its universal prevalence. In conclusion, it will rejoice the writer if in this paper he has succeeded in exposing to its readers the fallacies on which rest the popular delusion so long and fatally entertained in favour of intoxicating drinks.

## THE LICENSING SYSTEM.

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“Laws best administered are best.”

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A LARGE amount of public opinion finds fault with the Liverpool magistrates for too readily granting to all whose character is not exceptionable, and whose premises are suitable, licenses to sell intoxicating drinks. If in public opinion the trade in intoxicating drinks was not held to be fraught with danger to social order and security of person and property, and if this public opinion had not armed magistrates with executive authority by law for the express purpose of repressing drunkenness, and thereby preserving social order, and protecting life and property from crimes of which drunkenness is the certain and prolific source, then their rule of action could, with the greatest propriety, take for guide the liberal principles which the law and public opinion accords in all other trades for any party to engage in them, freely, without condition, restraint, or surveillance; but the law has put stringent restraints on the liquor traffic, because it is, and has been found through ages of experience, to be the fruitful source of crime and social disorder, and, therefore, it is illegal for magistrates to apply the principles of free-trade to the liquor traffic. Besides, if there were no legal difficulties in the way, principles of free-trade are inapplicable to the trade in intoxicating drinks. The marked characteristic of free-trade is that it affects beneficially all the parties concerned, and injures no one. Free-trade cannot be conceded to the slave-trade, because that trade is fatally injurious to one of the parties concerned. And for the very same reason, namely, that the trade in alcoholic beverages is fatally injurious to social order and the good of the community, who are the largest party concerned, the principles of free-trade are also wholly inap-

plicable to the traffic in inebriating drinks. And the law has wisely laid restrictions on the one, and wholly prohibited the other. The spirit and intention of the licensing law is decidedly to suppress drunkenness, by means of keeping within due limits the number of the houses resorted to for the drink. And the evident duty of the magistracy, as the administrators of this law, is unflinchingly to carry out executively the spirit of the law in its integrity.

Now, the ostensible use and purpose of public houses is to supply refreshments, but ordinary observation leaves no doubt that the main inducement for, and expected profits from these establishments, is the gain of the debaucher; and the plea of common sense is, that if the number of these be diminished, the victims of drunkenness will be fewer. Hence, the law has armed the magistracy with unlimited discretion to refuse to give licenses for the sale of intoxicants, and by that means to reduce the number of these receptacles of debauchees. By so doing, I think the magistrates would be irreproachably and faithfully following out the spirit of the law.

But there are other valid considerations deserving the serious thoughts of the magistracy, to stimulate active energy in the administration of the laws against drunkenness. A daily increasing number of the public believe that the Liverpool magistrates, by largely increasing the number of licensed drinking shops (which, in the nature of the alluring drink dealt in, does not decrease, but rather increases, the unlicensed beerhouses) are spreading over the community widely and more densely the sad pall of wretchedness, poverty, immorality, insanity, criminality, premature deaths, filthy habits, overcrowding, and alarming mortality; and, of a truth, not only the public, but our chaplains, grand juries, and judges have said, and reiterated the observation, that "crimes literally flow through our beer and licensed drinking houses," which is only a confirmation of the universal public denunciation. Seeing that such is the extensive and important testimony borne to the fact that these drinking shops, spread broadcast over the land, are the cause which perpetuates national depravity, and as the Liverpool magistrates do not profess to have a desire to reduce

their number, it seems reasonable to infer they are not aware that science has established the unrefuted truth that the human system derives no nutriment from the imbibition of alcohol, but on the contrary, the physical energies are thereby either wasted or uselessly weakened in unmeaning excitement, and sink, lethargically paralyzed, in prostrate imbecility. Probably it also may not have occurred to them that this very sensation of unbearable weakness experienced by inebriates, generates and perpetuates in the votaries of drink, not thirst, but an inveterate irresistible desire and insatiable craving for the deleterious and momentary stimulant. It is thus the passion for drinks grows by what it feeds upon, and makes the subject of it almost irreclaimably lost. Surely it must have escaped the observation of our magistrates, that the exhilarating effect of imbibed alcohol, being an abnormal excitement, is not simply an inoffensive nervous delusion as innocuous as a pleasurable dream. Truly, the infatuating alcohol provokes to laughter without cause, and moves to tears when there is nothing to cry for; and this is a distressing symptom, and an incipient exponent of embryo insanity, which, as the potion is increased, tends rapidly to develop mental aberration. And it is this intellectual aberration, let it be seriously remarked, which is the fertile cause and instigator to murder of wives, of husbands, of fathers, of mothers, of sons and of daughters; and of suicides, incendiaryisms, and many other abhorrent crimes which are daily recorded in and blacken the columns of our newspapers, and disgrace the calendar of our courts of justice.

From the perpetration of these horrible crimes after the alcoholic brain-poison has ceased to paralyze the moral reflections, and the wretched criminals are sobered, to resume moral control over the brute instincts of their human animal propensities, they awake as from a dream, to realise, in agonising remorse, the irremediable act they have committed, sometimes oblivious to, at other times indistinctly cognizant of, and almost always horrified with an overwhelming sense of the deed done during a state of drunken delirium.

Seeing that our laws in respect to granting licenses are expressly permissive, at the discretion of the magistracy, one is led to ex-

pect, and the people—who are not now, as in the age of semi-barbarism, a brute mob, intent on gratifying a beastly appetite for deleterious drinks—are also led to expect, that if the gravity of the dreadful crimes which ceaselessly flow through licensed drinking houses were duly weighed by the magistrates, they would eagerly avail themselves of the discretion to grant or refuse licenses, and under the influence of philanthropic feeling and a legally enlightened policy, they would obey the spirit of the law against drunkenness; (and, not using as authoritative the permissive clause to grant licenses on an emergency, provided the character and premises of the applicants were good) they would, in the spirit of the act, authoritively abate the terribly prevailing nuisances which deluge our fair country with crime and pauperism. As a magistrate myself, I desire to say, however lightly we may weigh the foregoing observations, there are others (and they are not a few) who hold and express the opinion that as magistrates are under no compulsory obligation by law to grant, but are empowered by it to refuse any license, every time they sign one they virtually open a wide door for the commission of crime, and sign a death warrant that will not tarry long ere it will be fatally executed on some of their fellow-creatures,

LAWRENCE HEYWORTH.

YEWTREE, NEAR LIVERPOOL, *August 20.*



## RAILWAY REFORM AND FREE TRADE.

THE gigantic proportions of railway competition are now become of such national importance, as is indicated by the virulent contest at this time waged by some of the largest trunk lines in the kingdom, as to call for serious animadversion. These unprincipled contests are most destructive of the property of tens of thousands of our fellow-subjects, including widows and orphans, and are disgraceful to the characters and management of the various Boards of Directors who are engaged in them, and who ought to act in unison for the general benefit of the railway public, and be the enlightend protectors and faithful trustees of the individual, and, so far as may be, general interest of railway proprietors.

Urged by these weighty considerations, I am induced to answer the anonymous letter, alluding to myself, which was inserted in a recent publication.

At the recent meeting in Liverpool, called for the purpose of forming a Railway Reform Association, to which that letter refers, I made no allusion whatever to legislative action on railways, for or against them. Yet the anonymous writer, "Quasimodo," assumes to say, that I blame the Legislature for permitting the construction of competing lines of railway.

On this assumption, and because I attempted to expose the futile folly of railway companies, who punish and ruin themselves by unprincipled competition, he accuses me of sophism and glaring commercial inconsistency.

The observations which I made at the meeting, and which the writer criticises, were, that "I deprecated the folly of the railway companies who worried each other with ruinous competition, and who, like the "Kilkenny cats," literally devoured each other, till

almost nothing remained but the tail ends, consisting of preferential-share and railway bond-holders, to absorb the profits which the original shareholders had reasonably hoped to have liberally partaken of. I did not say, nor am I reported to have said, that the East Lancashire Company ought not to have been allowed to construct their branch from Ormskirk to Southport. But, in condemnation of the impolitic competition, so generally and extensively waged by railway companies to the destruction of shareholders' dividends, I said that I doubted the wisdom of making that branch, if it were made with the object of competing by that circuitous route, with an existing direct line from Liverpool to Southport. The traffic on which circuitous route must, and could only be obtained, at fares so reduced, as would wilfully cause a certain loss to the shareholders in the East Lancashire Railway Company, and inflict an undeserved injury on the shareholders of the Lancashire and Yorkshire Railway Company, and a double injury on those who hold shares in both companies.

Regardless of being reproached as an inconsistent free-trader, and stigmatised as a monopolist by "Quasimodo," I must take up his attempted illustration of free trade, as exhibited in the competition of two rival drapers, and, thanking him for it, I beg leave to make of it a parallel case, explanatory of the true working of unrestricted free trade applied to the general management of railways.

If Jones, the draper, having one shop in any street, be a partner in another shop in any other street, were to compete with himself by underselling himself in each of these shops, however the public might for a time profit by his insane conduct, they would not fail to think that the madness of his folly could go no further.

And yet the shareholders, who have shares in the Lancashire and Yorkshire Railway Company, and also in the East Lancashire Railway Company, are placed in this absurd position.

I have not yet done with the apt illustration "Quasimodo" has helped me to. If Robinson, Jones' rival draper, seeing Jones, like a sensible man of business, thriving on fair charges, were to establish himself in a shop over the way with the intention of obtaining

part of Jones' custom by nefariously underselling him, at the cost of probable ruin to himself, and perhaps Jones too; although the public might benefit by the contest, so long as it lasted, all right-minded men would lament the existence of such lax morals, and certainly condemn the fool-hardy and unprincipled conduct of Robinson.

There may be those who rejoice in the use of railways at fares made so low as to be ruinous to the proprietors, in consequence of unprincipled competition between companies; and who ignorantly think such cheap travelling is the legitimate fruit of free trade, as there may be men who would on no account pick a pocket, yet who might not hesitate to pocket a purse, unwittingly dropped by enraged parties during the confused strife of rival contest, and even chuckle over that infirmity of their fellow creatures, which occasioned their good luck; but sober-minded honest men would be distressed by the humiliating scene, and loathe the thought of profiting by it.

The misfortune is, that men like "Quasimodo" unhappily do not know the difference between *unprincipled* free trade and *unrestricted* free trade.

Now, I am a consistent advocate of unrestricted free trade; but, in common with large classes of men in all trades, I abhor unprincipled free trade.

Having briefly endeavoured to rescue free trade from the ill-conceived notions and absurd handling of "Quasimodo," I shall take my leave of him, and all other anonymous writers, except to make a few remarks on his incongruous concluding paragraph, where he says, "What our railways require are, competition in all cases, even by direct and parallel lines," &c. Does he mean to say that this is the reform which proprietors of railways are eager to embrace and anxious to adopt?!!!

Can he really imagine that a body of railway proprietors, collected together to consider the best way for managing their affairs would, or could, be persuaded to think that it would be for their advantage to multiply competitors for a traffic which, as yet, falls far short of exhausting the power they know they have, to conduct it!!! and does he really think two gigantic capitals

should be withdrawn from public means, to be wasted and expended uselessly in constructing two such powerful machines to conduct one and the same traffic, whilst one alone was more than competent to do the work required, and with more convenience; too, to the public, and cheaper than two parallel lines could afford? And, if so, why does he select as a type for our admiration of a perfect railway company, above all others, the Lancaster and Carlisle Railway Company, *which has never made an extension, nor constructed a branch, and is almost without competition?*

I am, &c.,

LAWRENCE HEYWORTH.

EXPANDING COMMERCE IS THE SURE SOURCE OF  
ILLIMITABLE TRAFFIC OVER, AND LUSTY  
DIVIDENDS FROM RAILWAYS.

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TO RICHARD MOON, ESQ., CHAIRMAN OF THE LONDON AND NORTH  
WESTERN RAILWAY COMPANY.

DEAR SIR,—In taking the liberty of publishing this letter to you, as the Chairman of the colossal London and North Western Railway Company, I desire that its general remarks may be considered as addressed to the Chairman of every English Railway Company.

The enlightened sentiment reported in your speech at the general meeting of the London and North Western Railway Company, “that the prosperity of one Company was bound up with that of the others,” contrasts well with the jealous contentions and ruinous competitions which formerly bore sway in railway management, and augurs favourably for the prosperous future of the London and North Western Railway. In reading this very satisfactory speech, I was also forcibly impressed with the vast importance shareholders should attach to your reiterated observations, “that their dividends must fluctuate in proportion to the prosperity or adversity of the trade of the country.” This proposition is a self-evident truth; and every shareholder in railways, seeing that the amount of his dividend depends on the continued and increasing prosperity of the country, is deeply interested in solving the question of how and by what means the country’s prosperity may be permanently secured, and how his own efforts may be directed to aid in its consummation. Happily, sir, it is not difficult to point out the means of obtaining this desirable object. The expansion of commerce gives, and will ever give, prosperity to the trade of the country, as surely as its contraction will induce national adversity. Now, the expan-

sion of commerce is the certain sequence of the cheapened cost of all things to consumers. This result is patent to every observer—in the increased transit of goods and passengers at reduced rates over railways; and in the increased sale and demand for articles of merchandize, consequent on the toil and time saved by ingenious mechanism; and lastly, in the vastly-augmented imports and exports of commercial commodities, induced by that crowning cause, the remission of Customs' and Excise duties, wisely inaugurated during the last twenty years. The abolition of twelve millions of duties during that interval, although the lost revenue was compensated by an income-tax, has almost trebled the imports and exports, which previous heavy imposts had effectually paralyzed. Can any one entertain a rational doubt that a like effect would be elicited if other twelve millions of duties on tea, sugar, coffee, &c., were repealed? We have expended hundreds of millions in the construction and extension of railways, from the seaports of our ocean-girt Island, to the busy marts of trade and manufactures in the interior, for the purpose of attracting traffic over them at cheap rates; but exorbitant imposts exacted at our seaports, counteract this national benefit, and exclude from our railways more than one-third of additional traffic that would flow over them if these duties were repealed.

That the unprecedented expansion of our commerce, and accompanying affluence of the people in the interval alluded to, result and date from the repeal of Customs' duties; and the newly-developed sources of economical processes, is an historical truth, which rests not on theory alone—it is a fact established by undeniable experience. Human interests work spontaneously and unceasingly in cheapening the productions of industry, and also in increasing the quantities of everything; and to diffuse generally the bounties of Providence, nothing is required but the exemption of all merchandise from fiscal imposts, which is found to be marvellously effective in the right direction, and if persevered in, will be a proceeding in strict harmony with this beneficial outpouring of an available abundance for all, even for the abject poor, whose added consumption, and productions from the elicited employment of their labour, will swell the aggregate of trade operations, and help to extend the

field of commercial enterprise to every region of the habitable globe in search of the world's variable and useful productions, with the object of reciprocally diffusing them wherever the crying necessities of human wants require them. This world-wide expansion of commerce will swell enormously the vast influx of colonial and foreign products, and also the corresponding augmented reflux of manufactures and British productions that will then flow in continuous trains over our railways, and, combined with the thronged business and pleasure-passenger traffic, will earn for railway shareholders ever-increasing dividends. At the same time, emancipated commerce will stimulate home and foreign industrial pursuits, to multiply incalculably these articles of import and export. With these increased industrial products, which are used in reciprocated exchanges, nations are enabled to balance their commercial transactions to an unlimited extent, and mutually contribute to swell their several capacities to trade more and more largely with each other; and the national prosperity of trade thus permanently secured will be the unfailing source of increased and ever-increasing railway dividends.

Now, sir, I know no portion of her Majesty's subjects who could petition Parliament with such unexceptionable propriety for a transfer to an increased income-tax of the amount repealed of the duties now levied by Customs' imposts, than the chairmen, directors, and proprietors of railways; none would more surely reap a large and immediate benefit from the fiscal change than they; and there are none who pay more fully and faithfully the income-tax on the annual profits which accrue to them, in common with the rest of the community, from the general prosperity of the nation, than they do. Let every shareholder, then, as he dreads national adversity and waning dividends, or hopes for national prosperity and desires larger dividends, petition Parliament to abolish Customs' dues, especially those on tea, coffee, and sugar, and as the tried and approved means of giving affluent expansion to national prosperity, together with an overflowing exchequer—petition the House of Commons to recuperate the amount of the remitted Customs' dues, by an increased rate of the tax on property and income. Who would not gladly even as much as 20 per cent. income-tax, if

by so doing he could obtain each succeeding year an annual increase of one per cent. dividend? This annually-increasing dividend, perfect freedom of commerce from fiscal imposts, in the absence of any unprofitable fresh outlay of capital on new railways, would, I feel assured, confer on all railway proprietors, even to the extent (in a few years) of yielding to them on the present railway share capital a ten per cent. dividend, or a dividend to the limit of the prescribed profits at which the companies must comply with the Act of Parliament, relating to the reduction of railway tariffs.

Yours, &c.,

LAWRENCE HEYWORTH.

YEWTREE, LIVERPOOL, *March 5, 1864.*



## CHEAPNESS AND CURRENCY.

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ALL TRADE, REDUCED TO ITS ELEMENTARY OPERATIONS, IS BARTER.

TO ———.

MY DEAR SIR,—We are perfectly agreed in your proposition, that “raw material, worked up, makes wealth;” and, also, in your other proposition, that “money is not the equivalent, but the certificate of an equivalent, for this wealth, which, in the process of buying and selling, is interchanged.”

For the purpose of a circulating medium, a piece of paper, of an accredited fixed conventional value, is as good as gold; and might be the profitable substitute, provided a fraudulent issue of insolvable paper could be always, and at all times, prevented.

As regards cheapness of commodities, you, I think, will allow that if all raw materials could be worked up, in greatly increased quantities of useful things, at a less cost of labour and time, it would bring their consumption within a larger range of the means of a vastly-increased multitude of our fellow-men, and would increase enormously the demand for the production of these cheapened commodities. The vast extension of commerce, and greatly-increased demand for well-remunerated labour, accruing from such cause, is a fact not resting on theory, but it is historically proved beyond a doubt. A reduction of price by the mere repeal of Customs' duties, has had the effect of quadrupling our trade, in the articles cheapened thereby, and of greatly augmenting also our general commerce. This beneficial cheapness is surely a desirable attainment. It carries with it a most important consequence, to the advantage of the working-classes, namely, that of greatly augmenting the demand for the general employment of

their labour, and of affording more remunerative wages, not only to those employed in the production of the cheapened articles, but to the labourers everywhere, and in every trade. If you suppose that, in my advocacy for cheap production, I include a reduction of profit or wages, as a means to that desirable end, you do me an injustice. A saving of time and labour in the production, and a reduction of expense and of fiscal imposts, in the distribution of anything, necessarily increases both profits and wages. It creates an augmented fund or store of commodities, out of which stock of all things, both are virtually and eventually paid; and, as a general rule, the amount of remuneration will be just in proportion as this general stock of all commodities abounds or is scarce, whatever the circulating medium may be.

If by ingenious labour and enterprising commerce the quantities of all merchandise are cheaply increased, they will be exchanged, relatively, in greater quantities, both for labour and for each other, than previously the smaller quantity of things could admit; which circumstance of profitable exchanges no change in monetary systems, or modification of a sterling solvable currency, can seriously alter, or, much less, prevent.

The cheapened production and increased quantity of a metallic currency would diminish the purchasing power of money, just in the proportion that, provided their quantities were not simultaneously and equally augmented, when it would increase the selling power of commodities, calculated in money—that is, it would raise the prices of all things, nominally and simultaneously. But, if the cheapened and increased quantity of commodities, at the same time, were as large as that of the currency, they would retain their relative price and value unchanged.

If the currency always remained a stationary amount, it would retain a stationary intrinsic value, and its purchasing power would increase, with the augmenting quantities of the cheapened commodities; and prices of all things would nominally and simultaneously decline, and larger quantities of goods would be obtained for the same amount in money. This decline in prices, as compared with money, has, indeed, been in rapid operation in regard to all cheapened articles ever since the introduction of the cheapening

process, by steam and machinery. But the peculiarity of the currency, or its money prices, neither increases nor diminishes the actual quantity of existing commodities, and, therefore, cannot affect, and does not alter, the relative quantity of things, which in every day's transaction are given for labour, and for one another. National wealth and prosperity, fair profits, and liberal wages, depend entirely on the great abundance of the relatively disposable quantities of merchandise. But as the cheapening process of production and distribution is in ever active progression, it necessarily follows, that for all debts contracted for a long period, at the fixed money values of a stationary, or nearly stationary, currency, and for land, and for other fixed properties of unincreasable quantities, augmented quantities of other things, as time advances, must be given, in liquidation of them, or in exchange for them. This gratuitously-accruing advantage to fixed properties is the certain sequence from the advancing prosperity of a country, by means of cheapened abundance. The great social question, therefore, for serious consideration, the practical solution of which will benefit indefinitely mankind,—is not to determine on what may be the best modification of the currency, but it is to show clearly how the production and distribution of all things can be continuously cheapened and produced in increasing quantities. And I am persuaded that the most efficacious, and even gigantic means for accomplishing this great national desideratum, in the shortest time, is to open our ports to the commerce of the world, free of all imposts and Customs' hindrance, and to repeal all Excise duties, by the substitution of a *direct* income-tax for the impoverishing *indirect* Customs' and Excise taxation, which arrests the employment of productive labour, and yet shackles and weighs down the mighty energies of British industry.

I am, yours truly,

LAWRENCE HEYWORTH.

## LETTER ON FISCAL LEGISLATION.

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TO MONSIEUR L'ABBE FAYET, MEMBER OF THE NATIONAL ASSEMBLY,  
PARIS, IN 1849, (BEFORE THE INTRODUCTION OF PEEL'S FREE  
TRADE PRINCIPLES.)

SIR,—I have read with much pleasure in your recent speech on the salt duties, the strong remonstrance and powerful arguments you have urged against the continuance of this oppressive impost on the masses of the people.

The inhumanity of raising the finances of the Government by imposts levied on the articles of necessity which are mainly consumed by the industrial classes, is only equalled by the blind ignorance on the part of the Minister of Finance to the fatal impolicy of this fiscal system.

The expansion of commerce, which gives employment to the industrial classes, and that makes and increases the realized wealth of the nation, depends on the pecuniary ability of the millions to consume abundantly all articles of merchandise and manufactures. Every increase in the price of the articles they consume astonishingly decreases the quantity consumed; and the reduction of prices as astonishingly augments the consumption of the cheapened articles, and stimulates their industrial production. For this reason the State ought to draw all its finances from realized wealth and income. For, if the revenues of the State be abstracted by indirect taxation from the pockets of the industrial classes, their ability to be extensive consumers of the articles of commerce is absorbed in the enhanced price of these articles caused by the impost exacted, and the employment of their labour falling off to the extent of the diminished consumption, the productions of industry, which are the real wealth of a country, will be diminished,

and the nation will be filled with masses of unemployed labourers, who, exasperated by their privations, which they feel are wholly unmerited on their part, will be disaffected to all government, or will be living on suffrage, by forced contributions levied on the remaining portion of the industrial classes. These fiscally-impooverished unemployed masses of the people, it is to be apprehended, will increasingly augment in numbers, till they will ultimately drag down into poverty the rest of the community, and plunge the nation into hopeless destitution and political anarchy.

The short-sighted politician will then discover the alarming, but inevitable, fact, which is now being revealed to all the European Governments, that, where wealth has ceased to accumulate, because industry has been paralyzed by imposts on commodities, the statesman can only exact from an impoverished people a corresponding greatly reduced revenue. The successful efforts in England to cheapen every production by mechanical contrivance have, hitherto, counteracted and retarded, but cannot rescue the country from, the fatal retribution that must overtake her unabated insane indirect fiscal policy. If her fiscal policy be persisted in, her doom will also be that of the rest of the European states.

I rejoice that the President of America, in his message to Congress, points out the fatal consequences that must result from indirect taxation. He says, "The indirect mode of levying the taxes by a duty on imports prevents the masses of the people from readily perceiving the amount they pay, and has enabled the few who are thus enriched, and who seek to wield the political power of the country, to deceive and delude them. Were the taxes collected by a direct levy upon the people, as is the case in each of the independent STATES, this would not occur." To establish you in your convictions on this subject, and to encourage you to persevere in your patriotic endeavour to obtain the abolition of all imposts on commodities, is my highest aspiration, and has induced me to trespass with the above observations on your attention.

I am, most respectfully,

LAWRENCE HEYWORTH.

YEWTEE, NEAR LIVERPOOL, *January 10, 1849.*

## THE FLUCTUATIONS OF MONEY IN VALUE, AND THE CAUSE.

I WILL endeavour to make plain, I hope, to the satisfaction of everyone's good common sense, "that gold and all the precious metals, whether in coin or bullion, rise and fall in their relative values compared with every other article, from exactly the same cause, and are, in effect, quite as much articles of commerce as corn or cotton, or such a common article as potatoes. If a plentiful crop of potatoes reduces the price to one shilling a bushel, I will engage to buy a sovereign and pay twenty bushels of potatoes for it. But with an average crop, potatoes being worth two and sixpence a bushel, I will not give for a sovereign more than eight bushels of potatoes. In the one case the sovereign will have depreciated, or fallen, to be worth only eight bushels of potatoes; and in the other it will have appreciated to be worth twenty bushels of that article; or, if it be desirable to purchase a large amount of sovereigns, manufactures are exported to Australia to purchase them. If manufactures happen to be scarce in that market, a large amount of sovereigns are purchased by a given quantity of them. But if simultaneous speculation has glutted the market with manufactures, a given quantity will purchase a smaller amount of sovereigns. In either case, the manufactures will have been the means of buying the sovereigns. The fact is, all the gold and silver in the country have been bought, like other merchandise, by the produce of our industries. Gold, and all other products of industry, are subject to the same arbitrary law of fluctuations, consequent on scarcity or abundance, which uniformly regulates the relative values and prices they bear to one another. Abundance and scarcity are the elements which affect the fluctuating values and prices in relation to each other of money, as of all commercial

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articles. In the United States the rapid issue of hundreds of millions of dollars of paper money on the credit of national security, has made the currency much more plentiful than the things they should represent, so that the nominal dollar and a half has fallen or depreciated, in relation to other articles, to the purchasing power or value of only one dollar, or even less, compared with the value of other things; and in England the enormous increase of gold produced in recent years would likewise have largely depreciated its available value, if the productions of other things had not, by means of the gigantic power of steam and machinery, simultaneously kept pace with, and correspondingly with the increase of gold, augmented in their quantities. An increased quantity of the currency, in coin or paper, and a diminished quantity of articles of commerce, have the very same result; namely, that of depreciating the assigned nominal value of money. In either case, the purchasing available value of money becomes less than its nominal value, *i.e.*, prices have risen and every thing is dearer; and in either case money is depreciated in its purchasing value. In England, cotton has become scarce, and money in relation to that article has depreciated to the amount of millions sterling, which have been paid more for a less quantity of that article; whereas in relation to corn, which has become plentiful, money has appreciated to the amount of millions sterling, that have been paid less for a larger quantity of breadstuff. Money, in making these exchanges, does not, it is true, lose its nominal value as other articles do, but, like them, it does virtually fluctuate in its actual exchangeable value, in accordance with the relative abundance or scarcity of itself, and of any or all other things, and, like such articles of commerce, as corn and cotton, virtually rises and falls in the world's market, and exactly from the same cause. It would be just as logical, but not so convenient, to say, "So many pounds of cotton will to-day buy a sovereign," as to say "So many sovereigns will buy a bale of cotton to-day." In the one case, gold is taken to be the standard of value and cotton the quantity represented. In the other, cotton is the standard and gold the quantity represented.

Cotton and gold (or money) are both articles of merchandise,

and are equally subject to fluctuations in quantity, and consequently in relative value, only it is more convenient that gold, which is least likely to fluctuate in quantity, should be the money, or universal standard, and all other things exchangeable for it, the quantity represented by it.

In conclusion, let me add that the moral and practical use deducible from the preceding observations is, that Government attention may be drawn to see, and appreciate, the importance of stimulating industry all over the world to pour forth its products in ever-increasing abundance, with the energy which the abolition of the Customs' imposts would surely impart. Money, in coin or paper, enough to represent the value and serve for the commercial distribution of such vast industrial products, will be always forthcoming. Its supply will be the creation of necessity, and need excite no anxiety on the part of the Government and people, for, if staple commodities abound, whatever may be the currency, the nation will be rich. However abundant money may be made, in the absence of the things which it is substituted to represent, it is like a bad bill of exchange—without *effects*—worthless. National wealth is not increased thereby one iota.

LAWRENCE HEYWORTH.

YEWTREE, LIVERPOOL, *December, 1865.*



## OUR COMMERCE WITH INDIA.

IN reading the report of the large open-air meeting of the Oldham operatives, on Monday last, I am forcibly impressed with the vast importance to the working-classes of the object sought to be obtained for them in Mr. Mortimer Grimshaw's resolution—to the effect that her Majesty's Government be memorialized to bring about an immediate and total repeal of the duties on cotton yarn and cotton goods in India.

By opening up our trade with India, freed from all duties, on their as well as on our productions, one hundred and fifty millions of customers—our fellow-subjects in India—would enjoy the comforts of our cheaply-produced calicoes and yarns, &c.; whilst thirty millions of ourselves would enjoy, if freed from exorbitant duties the cheaply-produced sugar, tea, coffee, tobacco, rice, spices, &c., produced by the working-classes in India. The enormously-increased consumption of these enjoyments by our operatives here, would create in India a corresponding increased demand and enhanced wages for the labour of the working-classes there. This would give us tens of millions additional able customers for the produce of our mills, forges, and workshops. This enormously-increased demand would be of immense advantage to all the working-classes in England. Here and there also wages would rise and be forced up by the general prosperity.

The enormous traffic which would spring up between these two sections of the same empire, on the repeal of the import duties in both countries, would be immense, and its mutual beneficial effect would cement their populations inalienably into one great, consistent, happy, and permanent empire. Is it not manifestly the will of God, that ingenious labour should be, and actually is, ever on the stretch to cheapen by economical contrivances the products,

and ease the toil of labour? From these industrial cheapening processes the working-classes reap the two-fold blessings of having placed within their reach every desirable enjoyment, and by the increased consumption a correspondingly increased employment, and of course enhanced wages. How monstrously impious and cruel, then, are the duties on industrial products, which defeat the benign purpose of God! and by rendering things, otherwise cheap and plentiful, dear, scarce, and unattainable to the masses, and doom some at least of the working-classes to a mere pittance of wages, or worse—to compulsory idleness, in pining starvation of the comforts of life, which otherwise industry could easily earn and pay for; such, as good roomy cottages, convenient furniture, healthy food, durable clothing, education for themselves and their children, and indeed “have all things in common,” that are usefully enjoyable.

I am glad to see the operatives of Oldham are becoming aware of the fiscal cause of the working-men’s real grievance, and are memorializing the executive for a partial removal of Customs’ duties. But the remedy is not with the executive government. Their representatives in Parliament must do this great work; and it behoves the working-classes to demand from them, and through them, the repeal of these cruel and impious Customs’ duties, and, by a tax on all incomes, lay the burden of taxation equally on all shoulders, so that the wealthy out of their affluence may bear, in common with the industrious sons of toil, their fair share, and leave commerce free and untaxed as the air we breathe and the seas we navigate.

LAWRENCE HEYWORTHII.

## THE LIVERPOOL FINANCIAL REFORM ASSOCIATION.

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**MR. LAWRENCE HEYWORTH'S LETTER ON THE PRESIDENCY TO THE LIVERPOOL FINANCIAL REFORM ASSOCIATION, AND THE MOST PRACTICAL AND AVAILABLE EXPANSION OF TRADE AND COMMERCE.**

MY DEAR SIR,—The fiscal system of raising a nation's revenue by means of duties imposed on the products of industry, is a barbarism handed down from inconsiderate and inexperienced savage life, which operates to forbid food to the hungry, and to deny clothing to the naked. The necessities of life, which God by His blessing on man's ingenious toil has made cheap, these duties have impiously made dear, and placed beyond the means of the masses to enjoy. They, by this fiscal dearness, arrest consumption, and glut markets, which otherwise would ever keep in healthy advance of productions. These imposts on consumables doom the working-classes to suffer the two-fold wrong of privation and want of employment, and keep many here—and millions elsewhere in foreign lands—in compulsory idleness, and in the unmerited squalor of deepest poverty. They grievously obstruct the flood of national wealth which streams from the hands of industry; and which, through the channels of commercial interchanges, employ and ennoble with a sense of self-dependence the producers of wealth, and enrich all classes. These malignant imposts on industrial products cruelly neutralise their cheapness, and prevent commerce from diffusing the comforts of life broadcast over the nations of the earth, and which would serve also to bind the people of all lands in the indissoluble bonds of mutual advantages, amity, and peace. The "Liverpool Financial Reform Association" have nobly undertaken to endeavour to dispel from the public mind the darkness of the ignorance which, notwithstanding the enlightenment

and advanced civilization of the age we live in, yet sustains these odious and obnoxious Customs' and Excise duties, which impost needlessly paralyze the efforts of industry, and enforce privation on the producers of wealth. I earnestly wish, they would be assured, the income-tax is the fiscal machinery, ready at hand, to consign these impious imposts to the darkest corners of limbo; and would boldly advocate the application of this effective machinery for that purpose. Your esteemed note of the 12th instant puts me in possession of the information that the Council have unanimously desired me to accept the seat of its President during the current year. To occupy the position of President to the Council of the "Liverpool Financial Reform Association" (provided the Council would advocate the substitution of the tried income-tax, instead of the indirect taxes, as the present practical means of securing commercial freedom from tariffs) is to enjoy an honour the most patriotic might covet, the philanthropist might desire, the most rational might aspire to, and the most ambitious might be proud of; but advancing years, and the distance of my residence from Liverpool, preclude my acceptance of the too flattering invitation unanimously voted by the Council, and compel me to decline the proposed honour.

I am, yours truly,

LAWRENCE HEYWORTH.

MR. MACQUEEN, *Secretary Liverpool Financial Reform Association, 20, South John Street, Liverpool.*

## THE BASIS FOR THE SUFFRAGE.

YEWTREE, LIVERPOOL, *November 7, 1861.*

MY DEAR SIR,—Be assured it affords me much pleasure to frank your expenses to the Reform Conference, to be held in Leeds. To undertake the important mission on which the Liverpool Reform Union sends you, is agreeable to yourself and satisfactory and gratifying to the society. I also have great confidence in your zeal, prudence, and talent in promoting the advance of the movement for an enlarged extension of the suffrage. Would to God the masses were sufficiently informed, to clearly understand and rightly appreciate the rich and inexhaustible harvest of blessings, and abundance, which God has in store for the sons of toil, if they will only embrace the principle of direct taxation; and to this end, will demand of the Legislature the total abolition of Customs' and Excise duties, and in aid of the country's revenue substitute for them an income-tax on all, according to their relative means; and to hasten the advent of this benignly magnificent fiscal policy, would call on the Parliament at once to avail of the income-tax, rather than delay for a single session the world-wide prosperity that hangs on this legislative enactment! Then, the right to the suffrage being conferred on every man who paid an income-tax, would rest on a constitutional basis, and be established on a common-sense and undeniable principle.

## ABOLITION OF CAPITAL PUNISHMENT.

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TO SAMUEL GURNEY, ESQ., M.P.

YEWTREE, LIVERPOOL, *May 30, 1864.*

DEAR SIR,—I have received the printed copy of the late discussion on capital punishment, in the House of Commons, and thank you on behalf of Society for it.

The article on this subject copied from the *Times* concedes, as you say, to the anti-capital punishment advocates, the whole question; but in my opinion the writer argues the question of how the criminals are to be disposed of and dealt with, on unsound, and even iniquitous premises. He assumes they deserve punishment. That is true, but by whom? “Vengeance is mine, saith the Lord.” His only. Can man revengé and retaliate, and be guiltless? Can “eye for eye, and tooth for tooth,” or life for life, be exacted, and Christ obeyed? Ought man to wield the power of God’s avenging laws, and presume to inflict punishment on his fellow-mortals? or, in other words, is man justified in continuing to cherish and indulge, instead of mortifying the old brute instinct of cruel revenge, or the grovelling carnal gratification of reptile retaliation, both of which, as I read the Scriptures, are to followers of Christ forbidden, and certainly are unworthy of intellectually-enlightened man? Imprisonment is not necessarily an intended punishment.

If the criminal be imprisoned, it is, or should be done solely for public security. If he be made to labour in prison for his own sustenance, it is that the Divine law, enjoining every one to earn his bread by the sweat of his brow, may be fulfilled. This is equitable, and just to the criminal and society, and to the community a necessary protection.

If to feed and clothe himself when in confinement entail a sense of punishment in the ill-informed mind of the condemned, in the eyes of common sense, it is the necessity of the case that compels the treatment. It is an obligation done, in strict harmony with the self-avenging and natural law of humanity, and not a designed and foregone intention either to requite or expiate his crime. The constraint put upon, and self-support required of the culprit, ought not to be imposed as reprisals, retaliation, or atoning adjudication of justice. They are the inevitable and painful alternatives, and the only measures left to be exercised by the humane and enlightened Christian public, in self-defence, on the part of the orderly many, against the savage atrocity of the untutored animal instincts of the defectively-informed, intellectually-ungoverned few.

I am, yours truly,

LAWRENCE HEYWORTH.

## ON PEACE.

Mr. L. HEYWORTH, M.P., contended that the means proposed by the Peace Conference for the attainment of their object, was of the most feasible kind, provided the ramifications of commerce were extended to the utmost limits of international intercourse, which the total abolition of Customs' duties on all merchandise would assuredly and rapidly consummate. The Peace Society proposed to have Courts of International Arbitration in which to settle all national disputes and differences; and they were confident that if these Courts were established by the common consent of the several Governments of the earth, and their decisions and awards were *respected*, these institutions would be found to be efficient to prevent the outbreak of war. These Courts of Arbitration would reconcile adverse parties, adjust differences, and mollify the belligerent passions of national animosities; and the peace of the world, by their intervention, would be everywhere maintained. But opponents to the views of the Peace Society demurred to the effective authority which, in the last resort, these Courts could exercise in causing their awards to be respected; and said, supposing a Court of International Arbitration were to be completely established, and some cause of national offence and irritation were to arise between two nations, and the cause of the grievance should be referred for settlement to its decision, and one of the belligerents would not allow itself to be bound by the award, if physical force be excluded, what constraining power besides is there to enforce observance to and compliance with the award? And if physical force be so applied, is it not "war to the knife?" In the present condition of comparatively restricted commercial relations between nations, in consequence of tariffs and Custom-house obstructions, he (Mr. H.) admitted the difficulty of answering this vital question satisfactorily.



The strength of mere moral force, unsustained by the aggregate influence of individual personal interest in the maintenance of peace, is as yet too feeble to give effective support to the decisions of Courts of International Arbitration; and the opponents of this peace system ask triumphantly, what then can be done, in the absence of physical force, to obtain the claims of justice? But this question will be satisfactorily solved when the terms of the resolution now proposed for the adoption of the meeting are practically carried out; for the resolution pleads for the removal of the restrictions on commerce, and this work being once completely accomplished, the aggregate amount of personal interest felt in the maintenance of peace throughout the community, will then exercise its moral force, and combined influence in strength, enough to constrain Governments to accept the awards of Courts of Arbitration. The ties of international commerce, freed from all fiscal imposts, will be omnipotent to hold the nations together in the irrefragable bonds of friendship, mutual dependence and lasting peace. The first incipient approach towards peace between man and man, in his normal state of savage antagonism, was the supply of each other's wants, by the exchange of commodities; and perfect and universal peace will be the product of the unimpeded, fiscally free, and Divinely-appointed instrumentality of commerce. When Captain Cook first visited the South Sea Islands in the Pacific Ocean, the natives came down to their coasts armed with spears, and bows and arrows, to repel from their shores the foreign intruders; but when he exhibited to them articles of usefulness and ornament, which he was willing to exchange with them for yams and bread-fruit, &c., their animosity was appeased. Commercial and peaceful intercourse suppressed and superseded the violence of alien antagonism. The spears and clubs were cast aside, and the bows and arrows were put away as useless incumbrances, and the strangers who by the ireful savages were assumed to be enemies, became, through the pacifying medium of commerce, their esteemed and caressed friends. In the Acts of the Apostles we read that Herod was highly displeased with them of Tyre and Sidon, but the Tyrians and Sidonians desired and obtained peace *because* their country was nourished by the king's country. The ties of inter-

national commerce then, as now, tended to avert the calamity of war, and to preserve peace. International commerce is and ever will be the only stable basis on which to establish any diplomatic contrivances for peace effectively. And in refined and civilised Europe, homage to the pacific tendencies of commerce was paid by the Emperor of the French, when he declared that "the empire was peace;" when he pronounced that emphatic speech he knew well the great power which a popular sense of security, for the operations of commerce, exercises over the public mind, to tranquilize and cheer it; and that the security would be violated, industry paralyzed, commerce prostrated, and disaffection to himself aroused by the merely conjectural possibility of war following the establishment of the empire. The echo of the idea that, secure in the continuance of peace, trade and commerce would not be interrupted by war, thrilled with gratitude to the Emperor, through every heart in France, and confirmed his popularity. When nations have experienced and become fully impressed with the benefits which free and unrestricted commerce confer upon them, they will not allow any departure from the award of Courts of International Arbitration. It always was, is now, and ever will be, the peculiar mission of commerce to engender and preserve peace between man and man, between tribe and tribe, and between nation and nation; therefore the best means of averting war was to throw all obstacles out of the way of commerce; and in pursuit of this humane object, he would recommend the friends of Peace and members of this Society to devote their energies and employ their influence to get the fiscal policy introduced by Sir Robert Peel, carried out to its legitimate result and final issue, which is the abolition of all Custom-houses and repeal of all taxes on articles of consumption and merchandize, not at once, but by a gradual substitution of direct for all indirect taxation, until all Customs' duties and Excise imposts should be repealed. The principle of direct taxation is unassailably just, and that of indirect taxation is iniquitously unjust to all classes of the community. It is a wise measure of fiscal policy, and is essential to the continuance and increase of the country's prosperity. From £10,000,000 to £12,000,000 of indirect taxation had been taken off by Sir R. Peel's

fiscal policy, which had been replaced by only £5,000,000 of direct taxation, and yet the result had been that the exchequer had been abundantly replenished, and the country had never been placed in a more or even equally flourishing condition than at the present time. This fiscal change would benefit every individual in the country, but most of all the labouring-classes. Deeply impressed with the conviction, that unrestricted commerce is the appointed means and the sure harbinger of universal peace, he, Mr. H., would not move an amendment on the resolution he had to propose, although he would have preferred to have moved a resolution, to the effect "That as the interchange of their several products by alien people has ever been the means of soothing their national animosities into commercial and peaceful relations with each other; and as the extension of these commercial ties has invariably strengthened the bonds and expanded the basis of peace between nations; and as fiscal imposts on merchandise greatly repress the expansion of commerce, and consequently retard the permanent establishment of peace, it behoves Peace-makers, and the lovers of Peace, and especially the Peace Conference, to avail themselves of the instrumentality of commerce, which is destined, in the hands of God, to bring about universal peace; and with this beneficent end in view, to indoctrinate public opinion on the subject of the individual and national advantages that experience shews accrue from direct over indirect taxation, until the expression of the popular will in favour of this fiscal change shall compel the Government to hasten to its legitimate issue, and rational sequence, the fiscal policy introduced by Sir Robert Peel, which is the perfect emancipation of commerce, by the abolition of all Customs' and Excise duties." This would be the certain precursor to the advent of permanent peace.

## INTEREST ON LOANS A MORAL RIGHT.

MY DEAR SIR,—There is a pleasure in writing to you, because, whatever may be your notions, they are always sustained earnestly and consistently : and “if in error, lean to virtue’s side.” To converse with such a one, I think it is Sterne who says he would travel out of his way 20 miles any day—in which sentiment I feel inclined to sympathise. In arguing any point, with the only valid object of arriving at truth, you will probably agree with me the first process of reason is to ascertain and agree on what is the first principle on which the proposition rests immovably. Such, for instance, as is the principle that property taken from its rightful owner, without his actual or tacit consent being obtained, is sacrilegious theft ; and, also, that his right to dispose of it for a consideration, on any terms or conditions the market for it will afford (and he is pleased to accept), is also an indefeasible principle. Now, let me respectfully invite you to consider with me how this principle is, with equal force, applicable to money as to other kinds of property. Like them, money is purchased in exchange for the products of labour, and so becomes absolutely private property, vested, with its inviolable rights, in the hands of its owner. To make this plain to our understanding, allow me to mention, that recently I had occasion to apply at a livery-stable for the use of a horse, for which the owner asked, as he had a right to do, 10s. per diem. At this rate, a year’s hire would be at more than 100 per cent. per annum on the value of the horse ; but whilst it was his undoubted right to fix his own terms, it was also my privilege to accept or refuse the loan of the horse. Well, then, we will suppose he had sold the horse. Would it be any dis-

paragement of his right to deal with this money-property in loaning it at any interest the market would afford, as he would have done with his horse? This point, *i.e.*, it being every one's right to deal as he likes with his property, be it money or any thing else, must, I think, in all consistency, be fully conceded. What fault can we then find with the business conduct of the actively industrious Parsee merchant, whose self-denying thrift and honest industry having accumulated capital, loans it out at the highest market value, to the adventurous and enterprising, which enables them, whilst benefiting their fellow-creatures, to gain profits by its use for themselves, far in excess of the interest they have agreed to pay the Parsee for the use of the money which he has beneficially loaned to them? Upon reflection, you may feel inclined to look with me to a more universally-pervading cause of India's abject misery than Parsee usury, *viz.*, the crushing taxation raised from imposts on labour products, which subjects the people to inevitable privations and compulsory idleness.

LAWRENCE HEYWORTH.

YEWTREE, *Feb.* 21, 1866.

“For modes of faith, let ruthless zealots fight,  
His can't be wrong, whose life is in the right.”

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DECEMBER 10, 1866.

MY DEAR AND REV. SIR,—I consider myself highly favoured by your esteemed communication on the subject of the Doctrine of Atonement.

The serious expression of your earnest desire I should be enlightened on this article of Christendom's belief, has also, as it deserves, my warmest respects. But to recommend me to seek information from some human writer, when I have at hand the recorded teachings of our Incarnate God Himself, who is my Instructor on this as on all matters of Divine import, is, to my mind, no better than a recommendation to leave the broad daylight which makes all things clearly visible, and in the reflected light of the moon, to seek an improved vision and a more distinct view of surrounding objects.

Does not an appeal to a human interpreter imply a possible defect in the Omniscience of the Counsellor, or else a lack of faith in His Godhead? In fact, are not Christians too apt to depreciate the Divinity of Christ? Do they not too often forget that He, who is absolutely God, and the only perfect man, spake as never man spake, in language, too, as familiar as one speaks to a friend and an equal? Are they careful to remember His own testimony of Himself, “that all that came before Him” (as compared with Him) “are thieves and robbers?” Such is the disparity of their, as compared with His, interpretation of God's counsel! So much more are His Words of Life and Truth to be revered and believed than any human teachings or glossaries whatever, even when Divinely commissioned, as in the case of the Prophets and Priests of old, or the Apostles of the New Testament.

I am sure you will pardon me for saying that I apprehend neither you, nor myself, need disturb the unanimity of our souls on the subject of dogmatic beliefs. Do not the Romish mysteries and orthodox rituals indicate more dangers from believing too much rather than, as you intimate, of believing too little?

Pure beliefs are not the creatures of will. They are the necessity of conviction. Dogmatical beliefs neither enter into the things or principles prayed for in the Lord's all-comprehensive form of prayer; (and our need could not escape His Omniscience.) Nor are these dogmas comprised in the searching charges for which the doomed will be arraigned at the bar of judgment, when "Christ will sit on the Throne of His Glory." The performance of duties emanating from a practical belief in, and a preferential appreciation for, and observance of His ethical Words, will be exclusively the sum of the inquiry then made; and from the result of this inquiry will issue the final verdict and sentence, namely, "They that have done good, shall come forth unto the resurrection of life; and they that have done evil, unto the resurrection of damnation." The ineradicable evil habits of the one will perpetuate the misery they engender; and the established good habits of the other will be fruitful of respondent happiness through all eternity. In man's struggle to rise from his brute to his spiritual nature, many will be his sins against the moral laws, obedience to which is essential to his success; but, in the Lord's inimitable form of prayer for forgiveness, there is no allusion to the necessity for a vicarious sacrifice. Not a word of prayer, to be saved by this barbaric plan of salvation, is inculcated by the Omniscient Teacher; nor is there any condition for pardon required or enjoined for the free concession of plenary forgiveness, save the petitioner's own placability.

Man is enjoined to forgive uncompensated injuries, seventy times seven, on the repentance of the offender. How much more generously benevolent is God than His creatures, on whom He calls to exercise the Godly principle of forgiveness, on repentance, as He Himself is forgiving?

With sentiments of respect,

I am,

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Yours truly,

LAWRENCE HEYWORTH.















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