

20 per Cent to C.—This Instance, *mutatis mutandis*, is equally applicable to the Case of *Exportation*. Hence it appears, that the Country favour'd by the Prohibition and Restriction, gains as much thereby, as it wou'd do, if the proportionate Tax were paid to it, upon taking off the Prohibition and Restriction; or, in other Words, the Profit which the one is hinder'd from making, in Consequence of the Prohibition and Restriction, is made by the other, in whose favour they have been introduc'd.

It hath been observed by a well-received Writer on the Subject of Trade, that “ a Prohibition acknowledges the Commodities it is laid on, to be good and cheap, otherwise it were needless, and a Prohibition on the Goods of any one Nation, gives a Monopoly to other Nations, that raise the like.”—Again—“ A Prohibition against any one Nation, makes other Nations, having the like Commodities, take the Advantage and raise their Price, and is therefore a Tax.”*

If a Prohibition, extending to one Nation only in favour of many, confers a Monopoly, and is therefore a Tax; a Prohibition extending to all other Nations in favour of one, is indubitably so.

From *Virginia* and *Maryland* are exported, *communibus Annis*, 90,000 Hogf-heads of Tobacco to *Great-Britain*, of which it is suppos'd 60,000 are thence re-exported. But these Colonies not being permitted to send their Tobacco *immediately* to foreign Markets *distributively*, in proportion to their Demands, the re-exported Tobacco pays double Freight, double Insurance, Commission and other Shipping Charges. The whole Quantity is, moreover, of Course much depreciated, for going all to *Great-Britain*, the *Home-Market* is overdone, by which Circumstance, the Quantity requir'd for *Home-Consumption* is without Doubt purchased cheaper than it wou'd be, if no more than that were imported into *Great-Britain*, and of this Glut Foreigners, and Purchasers on Speculation also, avail themselves. Besides, a great deal of the Tobacco getting home late, the rigorous Season hinders it's being re-shipp'd for some Months, during which, it is dead on hand, and moreover gives Advantage to Buyers—a Loss to the Planter, which wou'd be avoided, if the Tobacco cou'd be immediately sent to it's proper Market.—

The above quoted Author hath computed the Duties, Excises, &c. on Leather, at 50 per Cent; and the Artificial Value of a Bale of *English* Cloth arising from Taxes, Monopolies and ill-judg'd Laws at 51 per Cent; by which, he means that every Hundred Pounds Worth of that Species of Manufacture, includes in that Sum 51. of Taxes. His Computation is, with-

out

* Sir Matthew Decker.