

always import Rum Melasses Wine & Sugar in Exchange for the Provisions they export & scarcely any thing else they must & will purchase the Corn Flour &c. of the Inhabitants so much the cheaper, or sell the Rum Wine &c. that they import so much the dearer & either way the Burthen will in fact fall on the Inhabitants, but the mode of Collecting the Duties I have proposed is so easy simple & agreable to the Custom long established here that the money would be raised almost imperceptably especially as the Price of those Liquors will be now much lower here than it has been during the Continuance of the War & as to the proposed Duty on Tobacco it is only three pence a Hhd more than they have for these thirty years past been accustomed to pay. If it should be objected to this Mode of Taxation that it would in reality be laying an Additional Burthen on the Tobacco Merchants who purchase Tobacco in the Province, & be a kind of Prohibition against importing Rum, it may be alledged that the greatest Part of our Tobacco is sent to England to be sold on the Planters Account who are consequently burthened with all Charges & if the Merchants purchase any in the Province they consider what Duties it is liable to on Exportation & regulate their Price accordingly; tho indeed Eighteen pence a Hhd is a Trifle not worth considering; & to the other Objection it might be answered that Experience shews that the Consumers of Rum do not regard a small Additional Burthen on it, for tho by reason of extraordinary Insurance Freight & the Excise laid on it in this Province since 1756 its price to the Consumer hath been almost twice as great as it had commonly been yet the Importation hath been rather encreasing since that Period, & I am afraid the Demand will continually increase much too fast for the health or Welfare of many of the Inhabitants. As it might perhaps be difficult for the Exporters of Tobacco & Importers of Rum &c to get at all times sterling Money Liberty should be given them to pay the Duties either in sterling Money or foreign Coin rated so as to be equivalent to sterling as for Instance a Spanish Dollar at four shillings & six pence & other Specie in similar proportion. If neither of the Modes or Plans I have now proposed can be adopted, it will I am apt to think be found a very difficult matter to raise Money in this Province at least no other mode of levying it occurs to me, for as to those Taxes imposed by the Act of 1756 & the method proposed by the Assessment Bill I flatter myself they will never be thought of. I am very much obliged to you for your kind Promise to do me any Services in Your Power with the Ministry or otherwise. I thank you for your promise to write to His Ldp on the Subject of my Request in favour of Mr Key & Dr. Scott. I rejoice to hear that His Ldp