



VOL. XXVI.]

SATURDAY, JULY 27, 1816.

[NUMBER 1248.]

IT has been Resolved, that all Advertisements which appear under the Signature of the Secretary to Government, or of any other Officers of Government properly authorised to publish them in the BOMBAY COURIER, are meant, and must be deemed to convey official Notification of the Board's Orders and Regulations, in the same manner as if they were particularly specified to any Servant of the COMPANY, or others to whom such Orders and Resolutions have a Reference.

BOMBAY CASTLE, 21st SEPTEMBER, 1792.

JOHN MORRIS, SECRETARY.

Government Advertisement.

IT being necessary, that country Ships proceeding to China, should take out licenses for that purpose—Notice is hereby given that the same will be granted from the Office of the Secretary to the Government, and all Owners of Ships in applying for such Licence, are required to specify the number of chests of Tea, which they may be desirous of bringing to India, in order that the same may be granted in the licence.

Published by Order of the Right Hon'ble the Governor in Council,
F. WARDEN,
Chief Sec. to Govt.

BOMBAY CASTLE,
15th July 1816.

Government Advertisement.

A LIST of NEWSPAPER PARCELS for Bombay, Received from England by His Majesty's Ship CONWAY, on the 5th Instant.

Lieutenant Henry Hardy, Commander of the Hon'ble Company's Ship Ernaad	16
Edward Hunt, Esq.	26
Lieutenant T. D. Morris	12
Lieutenant Colonel James Smith, 2d Battalion 6th Regiment N. I.	2
Mr. John Copland, Garrison Assistant Surgeon	1
Reverend George Barnes, Archdeacon, Bombay	5
Major Moore Major of Brigade	2
T. Boyce Esq.	1
O. Woodhouse Esq. Barrister at Law	4
Lieutenant M. G. Gallwey Pioneer Corps care of Messrs Forbes and Co.	2
Mr. James MacDonnell	2
Lieutenant Illingworth, 9th Regt. N. I.	9
T. Charles Fraser Esq.	1

(Signed) **E. R. SULLIVAN,**
H. M. D. P. M. Gen.

MADRAS
General Post Office,
5th JULY 1816.

Any of the above named Gentlemen wishing to have the Papers to their addresses forwarded to Bombay will be pleased to intimate the same to His Majesty's Deputy Post Master General at this Presidency.

J. R. SNOW,
H. M. D. P. M. Gen.

BOMBAY,
24th JULY 1816.

EDULJEE CURSETJEE.

BEGS to acquaint the Public that, on Monday next, he will sell by Public Auction at his Rooms in Meadow's Street the undermentioned Articles.

An Assortment of Books to close a concern, to be sold peremptorily to the highest bidder, and various Articles of Household Furniture, likewise a few Rounds of Bengal Prime Beef corned, and boiled in Calcutta in January last, some of which have been tried here, and found perfectly sound.

At 12 o'Clock a Buggy, Horse and Harness will be sold, and several Saddle Horses.

Bombay July 27th 1816.

PROPOSALS
For Publishing, by Subscription,
THE DESÂTIR,
WITH THE
ANCIENT PERSIAN TRANSLATION & COMMENTARY,
AND
A GLOSSARY
OF THE ANCIENT PERSIAN WORDS,
BY
MULLA FIRUZ BIN MULLA KAUS,
To which will be added
AN ENGLISH TRANSLATION.

THE Desâtir is one of the most singular Books that has appeared in the East. It professes to be a collection of the writings of the different Persian Prophets being fifteen in number, from the time of Mahâbâd to the time of the fifth Sâssân, of whom Zerdusht, whom following the Greeks we call Zoroaster, was the thirteenth, and the fifth Sâssân the last. This Sâssân lived in the time Khusrow Parvez who was contemporary with the Emperor Heraclius, and died only nine years before the destruction of the ancient Persian Monarchy. The writings of these fifteen Prophets are in a tongue of which no other vestige appears to remain, and which would have been unintelligible with out the assistance of the ancient Persian translation: It is quite a different language from the Zend, the Pehlevi and the Deri, the most celebrated of the Dialects of ancient Persia. The old Persian translation professes to have been made by the fifth Sâssân, who has added a commentary in which some difficulties of the original text are expounded.

This work, though known to have existed as late as the time of Shah Jehan, had eluded the search of the curious in oriental history and antiquities, in latter times. The copy from which the present edition will be published, was discovered by the Editor at Ispahan about forty four years ago, when travelling in Persia for the purpose of making some investigations regarding the history of the early Persians, and particularly in search of materials for settling the disputes which prevailed among the Parsis of India regarding the ancient Persian Months, the differences of opinion regarding which had produced a schism at Surat. The Editor is not aware of the existence of any other copy of this work. It is however cited by Behram Ferhad, the author of the Shîristâny charcheman, who lived in the age of the Emperor Akbar and of his Son Jehângîr. Indeed Behram Ferhad, who was a Parsi, followed the doctrines of the Desâtir. It is often cited by Hâfsan Burhan Tebrizi, the author of the Barhane-kataa, the most perfect and best Dictionary extant of the Persian language, who lived in the age of Shah Jehan, and who often quotes the Desâtir as his authority for words in the old Persian. Mir Zulfekar Ali, who seems to have been the author of the celebrated work entitled the Dabistân, which contains the history of the different religions of Asia,

takes the Desâtir as his guide in the account which he gives of the ancient Persian religion; and it is remarkable that Sir William Jones, who had never met with the Desâtir, appears to have been singularly struck with the details borrowed from it, and in his Sixth Discourse, speaks of them as wonderfully curious, and as throwing a new light on the history of ancient times.

The Editor has been encouraged to publish the present work, at the reiterated desire of many English Gentlemen of the first eminence and rank in India. He may in particular, mention the names of the Hon'ble Jonathan Duncan, the Governor of Bombay, who employed many of his hours with the Editor, in making a translation of the work which he intended to have published, and in which he had made considerable progress when his death interrupted the undertaking; and of General Sir John Malcolm, who, in a letter lately received by the Editor, encourages him to proceed with the proposed publication, and who in his History of Persia, mentions the Desâtir, as a work of singular curiosity.

The Editor has bestowed many years of his life in the search of such monuments, as can illustrate the history, language, and opinions of the Ancient Persians, his ancestors. He has from a long familiarity with the style of the work, and with the chain of Philosophical Doctrines which it contains, been able, as he hopes, to correct many of the errors of the text, and to illustrate several of the peculiar opinions in the work. The Glossary is the labour of many years, and of very extensive reading, and can hardly fail to be acceptable to those who make the language of Persia their study.

Whatever may be the result of the Editor's labours, he feels a consciousness that he has done whatever industry and diligence can effect, to make it worthy of the attention of the learned.

An English Translation and Preface will accompany the work.

The work will be published in two Volumes, 8vo. and it is expected that the Price will not exceed Rupees Thirty-five (35.)

Copies	
By the Government of Bombay.	100
The Right Hon'ble Sir Evan Nepean, Bart.	3
The Lord Bishop of Calcutta.	3
Lieut. Gen. Sir Miles Nisbithgall, K. C. B.	2
The Literary Society of Bombay.	2
Recorder Sir A. Anstruther.	3
Honorable Mr. Elphinstone, (Poona).	5
Lieut. Henry Pottinger.	1
Major John Ford.	1
Capt. John Briggs.	1
Mr. Brown.	2
Mr. Ephinson.	1
The Rev. Archdeacon, Barnes	2
O. Woodhouse.	2
F. Warden.	2
S. Babington.	2
R. Stewart.	1
Wm. Erskine.	2
R. T. Goodwin.	3
L. Ashburner.	1
Captain Harvey.	1
John Stewart.	5
John Wedderburn.	1
Mr. Henderson.	1
Mahomed Ally Khawn.	2
Revd. N. Wade.	1
J. Taylor.	1

Subscriptions will be received at the Office of this Paper or by Mulla Firuz, in Agari Street.

FOR SALE,
At Bomanjee Nasserwanjee's
SHOP
NEAR THE PORTUGUESE CHAPEL,

A QUANTITY of French Claret in Boxes, each containing a Dozen at 12 Rupees per Dozen.
Also a quantity of Anchovies, Capers, and Olives in Boxes, each contains one Dozen, at 10 Rupees per Dozen, lately imported per American Ship Fawn.
Bombay, 27th July 1816.



GENERAL ORDERS.

BOMBAY CASTLE, 21ST JUNE 1816.

By the Right Honorable the Governor in Council.

THE Right Honorable the Governor in Council, is pleased to publish the following General Order, by the Supreme Government, regarding the exemption granted the Seamen in the Navy, and Soldiers in the Army in respect to the Postage of their letters.
GENERAL ORDERS BY HIS EXCELLENCY THE RIGHT HONORABLE THE GOVERNOR GENERAL IN COUNCIL.

FORT WILLIAM; 3d MAY, 1816.
The Act of the 55th Geo. 3d, Cap 153, having extended to His Majesty's and the Honorable Company's Forces serving in the East Indies, the indulgence of sending and receiving single Letters for One Penny, under the usual restrictions; His Excellency the Right Honorable the Governor General in Council considers it expedient to notify in General Orders the following printed instructions to Post-masters in England, which have been received from the Secretary to His Majesty's Post-master General, and which contain the precise and literal manner in which Letters must be superscribed, to entitle them to be charged at the Penny rate.

It being essential that the Postage, at the above-mentioned rate, should be paid at the time the Letter is put into a Post Office; His Excellency the Commander in Chief is requested to make such arrangements in the several European Regiments, serving under this Presidency, as will enable the Post-master who is to dispatch them to England by the Packets, to receive the Letters, and the whole sum due for them, in gross; by which means the Post-master will be able to mark the Postage at the Penny rate, paid on each, which will prevent any additional charge in England; which must be made, if the payment of the Postage is omitted in this Country.

GENERAL POST-OFFICE,
JANUARY, 1814.
No. 13.

ON THE EXEMPTIONS GRANTED TO SEAMEN IN THE NAVY, AND SOLDIERS IN THE ARMY, IN RESPECT OF THE POSTAGE OF THEIR LETTERS.

1. Seamen and Soldiers within any Part of His Majesty's Dominions, to and from which there are regular Mails, can send and receive single Letters on their own private Concerns only, while such Seaman or Soldier shall be employed on His Majesty's Service, and not otherwise, for One Penny, pursuant to the Act of 46 Geo. 3, Cap. 92.

2. On Letters From a Seaman, or from a Sergeant, Corporal, Trumpeter, Drummer, Fifer, and Private Soldier.

The Penny must be paid at the Time it is put into the Post Office.

The Name of the Writer, his Class or Description, and the Name of the Ship, or Regiment, Corps or Detachment must be written by himself.

And the Officer actually having the Command, must sign his Name and the Name of the Ship, or Regiment, Corps or Detachment he commands.

The Penny must be paid at the Time the Letter is put into the Post Office.

Its Direction must specify the Class of the Person, and the Name of the Ship, or Regt. Corps or Detachment, to which he belongs; that is to say—it must describe him Seaman, Sergeant, Corporal, Trumpeter, Drummer, Fifer, or Private Soldier, as the Case may be.

N. B. All the foregoing Descriptions must be legibly written, the initials of the Names of any Ships or Regiments, &c.

4. The Postmasters General require Postmasters to examine every Letter, purporting to be a Seaman's, or Soldier's Letters, and if it be not in all respects conformable to the above Regulations, to charge it with full Postage recollecting that though the Law has given the indulgence to Seamen and Soldiers throughout His Majesty's Dominions, yet in such Parts of those Dominions with which there is no communication by Packet Boats, this Privilege cannot be enjoyed.

Note.—His Majesty's Forces whilst serving in Spain, Portugal, France, Holland, and Sicily, and British Ships of War in the harbours, and on the Coasts of those Countries, have the Privilege extended to them, and single Letters of Seamen and Soldiers may accordingly pass for One Penny, under the usual Restrictions.—They also pass for One Penny to Sicily, and to the King's Ships in the Mediterranean, being conveyed by the Packet Boats to Gibraltar and Malta, Places, within the King's Dominions.

The following are Forms to be used for each Letter from a Seaman or Soldier, and also to a Seaman or Soldier, whether in the United Kingdom or in any of His Majesty's Dominions abroad, without which it cannot pass for One Penny, nor then, unless the Penny be paid at the Time of putting the said Letter into the Post Office, in conformity to the preceding Article.

SEAMEN.

From A. B. Seaman, H. M. S. Victory,
(here the Direction of the Letter to be inserted.)
C. D. Captain (or other Commanding Officer) H. M. S. Victory.

SOLDIERS.

From A. B. Sergeant, (&c.) 60 Regt. Foot
(here the Direction of the Letter to be inserted.)
C. D. Colonel (or other Commanding Officer) 60 Regt. Foot.

To A. B. Seaman H. M. S. Victory.
(here the Direction to be finished.)

To A. B. Private 60 Regt. Foot (or Sergeant, Corporal, &c.)
(here the Direction to be finished.)

5. Letters sent to or by Commissioned or Warrant Officers, Midshipmen or Masters' Mates in the Navy, or by Captains Clerks, and Schoolmasters, are precluded the Benefits of the Act, as are Letters sent to or by Commissioned or Warrant Officers in the Army; and Care must be taken that no Person in the Navy or Army, not entitled, shall obtain the Benefit of this Act by having their Letters addressed to themselves under the general Description of Soldier or Factor.

6. If any Officer, having the Command of the Ship, Vessel, Regiment, Corps, or Detachment, who is authorized to make his Endorsement in the manner before specified on the Letter of the Seaman or Soldier under his Command, shall wilfully and knowingly write his Name on any such Letter, that is not from such Seaman, or Soldier, on his private Concerns only, he will be liable for every Offence to forfeit and pay the Sum of FIVE POUNDS.

7. If any Officer or other Person not having at the time the Command of the Ship, Regiment, Corps, or Detachment, shall write his Name upon any such Letter, in order that the same be sent at a lower Rate of Postage than by Law established, he will be liable to forfeit and pay the Sum of FIVE POUNDS.

8. If any Person shall knowingly and designedly address a Letter to any Seaman or Soldier, which shall be intended for another Person, and which shall be concerning the Affairs of another Person, with intent to evade the Payment of the Rate of Postage by Law established by paying the Penny, every such Person so offending, will, for every offence, be liable to forfeit and pay the sum of FIVE POUNDS.

9. And if any person shall procure any Seaman or Soldier to obtain the Signature of his Commanding Officer, to any Letter to be sent by the Post, which shall not be on the private Concerns of such Seaman or Soldier shall himself obtain the Signature of his Commanding Officer upon any Letter which shall not be from himself, on his own private Concerns only, in order to avoid the Payment of the Rates of Postage by Law established, each and every person so offending will for every offence, be liable to forfeit and pay the Sum of FIVE POUNDS.

10. If any single Letters for the Postage of one Penny, shall forge the Hand-writing of his Commanding Officer upon any such Letter, in order to avoid the Payment of the higher Rate of Postage, he will be guilty of a Misdemeanor, and may be prosecuted by Indictment. In any such Cases the Deputies are to apprehend the Parties, and report the Proceedings for the Postmaster General's decision as to prosecution.

11. It having been a loose and irregular practice to permit Money Orders taken out for the use of Soldiers and Sailors to be folded up and passed as their Letters, for One Penny each, that practice is hereby strictly forbidden, as such Orders must be enclosed in Letters which are then liable to double or treble Postage, or if folded in the shape of Letters, and sent singly, to full single rates of Postage. This Person applying to a Postmaster for a Money Order, should be desired to write his Name and place of abode on the Back of the Order, or the Postmaster may do it himself.

12. The Postmasters are required to give their Attention to prevent any Letters being sent for the Penny Postage which relate to all to the Public Business of any Branch of His Majesty's Military or Naval Service, the Indulgence being strictly confined to the Soldier or Sailor's own private Concerns.

13. One Moiety of the several Penalties and Forfeitures are for the Use of His Majesty, and the other Moiety to the Person who shall inform, which Penalty may be recovered before any one or more of the Justices of the Peace, for the County, City, or Place where the Offence shall be committed: and, in default of payments, such Offenders are to be committed to the House of Correction for any Space not exceeding One Month, or till the Penalty shall be sooner paid. And Postmasters must use every means in their power to obtain Convictions when any abuse is committed.

By Command of His Majesty's Postmaster General,
FRANCIS FREELING, Secretary.

* * * The Postmaster is desired to cancel No. 13, dated Sept. 1813, and to use this instead. He will find the Correction in Sect. 5, where certain Persons are not now mentioned as precluded the benefit of the Act, and those Persons viz. Caulkers, Rope-makers, Armourers, Cooks, Masters at Arms, and Master Sailmakers, may send and receive Letters as common Seamen.

C. W. GARDINER,
Secretary to Government,
Military Department.

Bombay Castle, 18th July 1816.

The Order issued by Colonel East, directing Captain Dunsterville to continue, in readiness to accompany the Force assembling at Baroda as Field Paymaster has been confirmed and Captain Stanley, is appointed to remain in charge of the local Pay Office.

Bombay Castle, 23d July 1816.

Coronet C. O. Aveline, of the 8th Regiment of Madras Native Cavalry is allowed a furlough to Sea on sick Certificate for a period of Six Months from the date of his embarkation.

By Order of the Right Hon'ble
the Governor in Council,
J. FARISH,
Sec. to Govt.



BOMBAY.

SATURDAY, JULY 27, 1816.

We have been kindly favored with the loan of a regular series of Morning Chronicles, from the 1st to the 18th of March inclusive, but they have reached us too late, to make any Extracts from them for this day's publication; Should no European intelligence of a more recent date reach us, during the course of next week, we trust we shall be able, from these papers, to glean several articles of an interesting nature which have not yet been published to the Indian world: we must add, however, that we have been informed from those, who have read these papers previous to their coming into our hands, that their contents are not so valuable, as might have been expected for the period of time which they embrace.

Our news from the other Presidencies during the past week, has not added much to our former stock of intelligence; from Calcutta we have received nothing: from Madras, we have extracted a few articles which were not before published here.

The attention of the public at the Presidency has been much taken up, during the past week by the proceedings of a very long and interesting Trial before the Recorder's Court; We had taken measures for obtaining an accurate report of these proceedings for publication; but the mass of documentary evidence which was brought forward on the prosecution, would render it a difficult task to print them, and might not perhaps enable us to lay the whole Case before our Readers in an intelligible shape. We shall therefore now give a brief outline of the proceedings, and shall reserve for future consideration, the possibility of publishing the Trial in a more perfect form.

BOMBAY SESSIONS.

On Monday morning, the following Jury men were Sworn in to compose the Jury, for the Trial of Lieutenant Colonel T. C. Harris, Deputy Commissary to the Subsidiary Force in the Deckan, and a Native named Pooneakhoty. They were indicted for a conspiracy to defraud the Honorable East India Company.

AUGUSTUS PELLY Esq. FOREMAN.	John Mack Esq.
Mr. John Yates.	W. P. Ashburner Esq.
James Jeakes Esq.	Mr. Daniel West.
Mr. R. F. Hereford.	Capt. John Blayd.
B. Noton Esq.	Mr. John Hart.
Mr. Thomas Boyce	
Fred. Bouchier Esq.	

After a splendid and eloquent speech from the Advocate General for the prosecution, the Court was occupied for three successive days in taking and hearing the Evidence which was brought forward in support of it; on Thursday Morning, Mr. Woodhouse, on behalf of Colonel Harris, having made an able and impressive address to the Jury, concluded by declaring that he should call no witnesses or produce any evidence for the Defence; Mr. Staveley spoke also, with much eloquence, on behalf of Pooneakhoty Moodelier, and the Advocate General having, under the direction of the Court, waived his right to reply, the Recorder commenced his summing up to the Jury about $\frac{1}{2}$ past 4, P. M. which took up about four hours and a half. At about $\frac{1}{2}$ past ten, the Jury returned into the Court with a verdict of *not Guilty*, as to both the Defendants.

We observed that the Court was uniformly crowded, from Morning till night, during the continuance of this Trial.



NAUTICAL CHRONICLE, AND NAVAL REPORT.

BOMBAY.

SAILED.]—American Ship Fame, Commander Wm. Austin to Madras and Calcutta.

Ditto The H. C. Craizer, Psyche Lieut. F. Faithful to Mocho.

Ditto Ship Charlotte, Captain P. Brown to China.

Ditto Ship Maria, Capt. Robert Grover to Batavia.

Ditto Ship Pembroke, Captain G. M. Brown, to Calcutta.

Ditto The H. C. Ship Ernaad, Lieut. D. Jones to China.

Ditto. The H. C. Cruiser Ariel, Lieut. James Arthur, to Bussorah.

DEPARTURE.]—Ensign John Conuellan 1st Regiment.

Lieut. Henry Pike B. E. Regt.

Assistant Surgeon Lamb B. E. Regt.

Lieut. Price Engineers.

Lieut. R. Dawson, 4th Regt.

BOMBAY.

BIRTH.]—At Surat, on the 14th instant, the Lady of the Reverend C. C. A. Ratton, Missionary, was safely delivered of a Son.

Madras Intelligence.

9th JULY.

The Honorable Sir John Newbolt, we understand, will take his Seat as Chief Justice of the Supreme Court, at the opening of the Court, to-morrow morning. His Lordship's Patent has been received by His Majesty's Ship Conway.

The Honorable Company's Ships *Wexford* and *Elphinstone*, are not yet arrived, but we are happy to state that all anxiety about them has been relieved, by the arrival of His Majesty's Ship *Conway*, which left them all well at Teneriffe on the 1st of April.

The Captain of the *Albuquerque* reports that the Queen of Portugal died on the 15th of April, and that the Prince Regent was to be crowned on St. John's day, the 24th of June.

They had suffered considerable damage in the same gale, which the *Regent* and *Fort William* had experienced. The following extract of a letter from an Officer of the Ship, is very satisfactory.

“Island of Teneriffe, April 1, 1816.

“I am now so far on my journey to Madras in the *Elphinstone*, after experiencing some very heavy gales, which is the reason of our putting in here. His Majesty's Sloop *Conway* leaves this place this night, by which I send this letter. I don't expect after leaving this that we shall put into any other place; our damage will be repaired in about 3 or 4 days, and I hope a week after your receiving this, I shall have the pleasure of seeing you.”

We are happy to state the homeward-bound Ships *Streatham*, *Wellington*, and *Rose*, from this Port, and the *William Pitt*, and *Melville* from Bengal, had arrived safe at the Cape, after a pleasant, though tedious passage. The Passengers were all well.

The *Kingsmill*, Free Trader from Liverpool, arrived on Friday. She sailed from that Port on the 1st of March. She suffered considerably in the Bay of Biscay, from a Gale of Wind. She spoke the Portuguese Ship *Hermoine* on the 15th of May, in Lat. 35 15 S. and Longitude 16 E. out 72 days from Lisbon bound to Bengal. She had no news. The *Kingsmill* on the 26th ultimo, encountered a very heavy squall at midnight, in which she carried away her fore-top-mast, main-top-gallant mast, jib-boom, and several spars, which she had partially repaired.

Ceylon intelligence to the first instant has reached us, but there is nothing of importance from that Island.

When the *Conway* sailed, reports continued to prevail of a change of Ministry. We apprehend this matter would be decided by the loss of the Bill for the renewal of the Property Tax. Ministers were determined to stand or fall with the financial arrangements, and as the abolition of the Property Tax must have deranged the whole system of finance, we conceive it highly probable that the next arrival will bring us an account of a partial change of Ministry. The Ministerial Papers all speak of the probability of a change, but differ in the nature and extent of it. A late Paper says, that the Cabinet was equally divided on the point of the vacancy at the head of the Board of Control. Lord Castlereagh wished to give it to Mr. Robinson, with a seat in the Cabinet; to which Lord Liverpool and his friends were adverse. Another Paper states, the wishes of the Earl of Liverpool and of the Lord Chancellor for retirement, to be of a long standing, and to have been restrained only by the paramount duty of not withdrawing their services during the War. This exigency having ceased, these Noble Lords are stated to have signified their wish to retire, as soon as proper successors can be appointed. Mr. Leach, of the Chancery Bar, is spoken of as a successor to the Lord Chancellor. Lords Wellesley, Grenville, and Grey, are mentioned as likely to form part of the new Ministry. On the other hand it is said, that although the retirements we have mentioned, will inevitably take place—the present administration will not be broken up. This we consider as far the most likely arrangement. The next arrivals will, however, in all probability clear up all doubts and speculations upon the subject.

[Madras Courier

The Morning Chronicle says, that the number of Banking-houses which have failed in the last twelve months, is no less than one hundred and fourteen.

Two great Banking-houses in the City have just suspended their payments.

Sir John Shelley has been returned for Lewes G. M. Grant Esq. for Sutherlandshire, and H. F. Luttrell Esq. for Minehead.

Lord Exmouth has been appointed knight G. C. of the order of the Bath.

The *Theban* frigate had arrived in England as had also the *Mary* and *Cornwallis* private ships from Bengal. The *Sovereign*, for India, was in the Downs on the 19th of March.

Extract of a letter from St. Helena, dated 23rd March.

“The Men of War water us, and no one is allowed to go on shore without permission of the Admiral. Buonaparte, with his friends, resides at Long Wood, but is permitted to ride about the Island without any Officer attending him. I am too ill to leave the Ship, or was to have gone up to-morrow to have seen him. At present he is very indignant with the Admiral for not permitting him to send letters to his wife and the Prince Regent, without being first perused.

The late arrangements must ruin all the Shopkeepers at this place, and unless the people who live by the produce of their farms can procure grain from the Ships, as formerly, they will be very badly off.”

CRIM. CON.

HARVEY V. USHER.

Yesterday an Inquest to ascertain Damages in this case took place in the Sheriff's Court, the defendant having let judgment go by default.

Mr. H. Twiss opened the pleadings. Mr. Dauncey began by apologizing for the difference of costume between himself and his Learned Friend (Mr. Serjeant Bear) who led the cause for the defendant, and who appeared in the dress worn by barristers in the other Courts, which he (Mr. D.) did not think necessary in this Court. But it appeared that his other Learned Friends were under the same mistake, yet he thought it proper to offer the apology lest it should be supposed that he meant any disrespect in not attending to that custom of which his Learned Friend's acquaintance with that Court naturally apprised him. The Learned Gentleman then stated, that this was an action in which G. F. Harvey late an Officer in the 15th Hussars, was plaintiff, and G. Usher, who was also a military Officer, was defendant. The plaintiff was, it appeared, married in April, 1809, to Lady Louisa H. Woodgate, who was, he understood, distinguished by great beauty and accomplishments, and who was the daughter of the Earl of Cavan. Lady Harvey had one child by her former husband, and one

ally by Capt. Harvey, who being in the army was frequently obliged to absent himself from his wife by necessary attention to his military duties. The child of Lady Harvey by the plaintiff was now about five years of age, and it was the misfortune of the plaintiff, that through the interference of the defendant he was left without a wife, and his child was bereft of a mother. When and how the attachment of Lady Harvey to the defendant commenced he was unable to state, or of what means the defendant availed himself to obtain that attachment he was not apprised, but the crime of adultery stood confessed upon the record. It was in deed a proof that this crime was committed about the month of June last. The Plaintiff and his wife had been at Hastings for the benefit of sea air, and they returned to town in May. The plaintiff immediately afterwards went to Cheltenham in order to provide lodgings for the accommodation of Lady Harvey and his family, leaving her Ladyship in London to provide a governess for Miss Woodgate, her daughter. On the 30th of May Captain Harvey set off for Cheltenham, having arranged that Lady Harvey should follow him. It was indeed settled that she should arrive there on the 5th of June, but she did not reach it until the 31st. What occasioned the delay would appear in the sequel. The defendant took lodgings at the house of Mrs. Sears, in Kirby-street, Hatton-garden, on the 1st of June, and on the 3d he introduced Lady Harvey as his wife, with whom he slept there that night. The attentions of the defendant therefore detoured Lady Harvey in town, and prevented her arrival at Cheltenham as soon as her husband expected. She however reached Cheltenham on the 8th of June, and remained there until the 23d, when Captain Harvey met her walking with the defendant, whom he (Captain H.) had then seen for the first time in his life. Some altercation ensued, and Lady Harvey that evening eloped with the defendant, with whom she proceeded to London, and both again returned to Kirby-street, which they reached on the 23th of June. After having been some time at Kirby-street, her Ladyship visited Mrs. Forsyth, at Kensington, and there remained until the 27th; and what became of her Ladyship for some time afterwards, no trace whatever could be discovered, nor was it material to know for the plaintiff's sake; for all the mischief had been already done to him; he had no longer a wife, for he had lost her through the intervention of the defendant. These, the Learned Counsel observed, were the simple facts of the case; but in order to guard against any erroneous insinuation, he thought it necessary to add, that his client had not married Lady Harvey from any mercenary motive, for he had at the marriage agreed to place a property of good value at her own full and uncontrolled disposal. This property was, indeed, still at Lady Harvey's disposal; and Captain Harvey was bound in duty to his infant daughter, who had an hereditary right to a proportion of that property, to take care of her interests, which was to materially injured by the aberration of her mother. That aberration must, indeed, be most sensibly felt by the child, who had, by the misconduct of the defendant, been deprived of a mother's protection and care. Under all these circumstances, it would belong to his Learned Friends on the other side to show what they could adduce in mitigation of damages. If any evidence should be brought forward on the other side, he (Mr. D.) felt that he had again the right of addressing the Jury; but if no such evidence, this must be his only speech. In the meantime, the Jury would, as was their duty give all due weight to the statement on the other side, and pronounce a verdict agreeable to the justice of the cause—they would recollect that he had not attempted, in any degree, to warp the judgment by an appeal to their passions—that he had not resorted to any of those topics of aggravation of which the reported speeches of his Learned Friend (Mr. Serjeant Best) furnished such simple and splendid specimens, but had confined himself to a bare, plain statement of facts: if these facts were borne out in evidence, as he was instructed to believe, he could have no doubt of meeting that compensation in damages which his client's wrongs entitled him to expect.

John Burder (clerk to Mr. Hodgton, the plaintiff's Attorney) produced an authentic copy of the marriage register of the plaintiff and Lady Harvey, at Southampton, in April 1809.

Mr. De Crespigny, examined by Mr. Twiss, deposed that he was present at the marriage, to which Lord Cavan was adverse. Lady Harvey was at the time about 22 years of age. Captain Harvey was afterwards Aid-de-Camp to Lord Cavan, until he got some other military appointment. Could not say, from his own knowledge, whether Captain and Lady Harvey lived on good terms—could only speak from hearsay.

J. S. Chauston being asked by Mr. Abbott, whether he was not of the medical profession? answered in the negative. Why, said the Counsel, are you not Surgeon?—A. Yes; Counsel—Then I think you of the medical profession. Witness—Then I think not [a laugh.] Witness recollects knowing Captain and Lady Harvey in 1812; dined with them frequently, and never saw an instance of disregard or inattention on either side; Captain Harvey was very attentive to his children, as well to Miss Woodgate as to his own child. On cross-examination by Mr. Scarlett, Witness stated, that having been often in company with Captain Harvey and his Lady at Lady Cavan's, as well as at their own lodgings, he never saw any rudeness in the demeanour of Captain Harvey towards his Lady in the drawing room or elsewhere; never knew officers or gentlemen apt to misbehave to Ladies in drawing rooms or any public company; saw Lady Harvey in London and visited her two children, who were ill, six or seven times, without ever seeing Captain Harvey; he visited the sick children for a week; in 1814 dined twice or thrice with Lady Harvey at Cowes, in the Isle of Wight; rather thought, but not certain, that Captain Harvey was there at the time.

Mrs. Forsyth deposed, that she knew Lady Harvey from her infancy; that her Ladyship was the sweetest woman she had ever met with; Captain H. and Lady H. were always welcome when they thought proper to visit at her house, as was every member of the family of Lord Cavan and Judge Gould. She saw Lady H. before she set out for Cheltenham; Capt. H. went there first, and in a week afterwards Lady Harvey followed, saying that she would call at her Sister's (Lady Duncombe's) by the way. In about three weeks afterwards Lady Harvey returned from Cheltenham; she returned on Friday and remained until Tuesday, being occasionally absent from her house. Capt. Harvey called at her house, accompanied by his child, on the Sunday; inquired for Lady Harvey, and upon the witness's telling him that her Ladyship was there, although then out walking, he declined to leave his child. Captain H. then said to the witness that Lady H. had gone from him at Cheltenham, and of this fact she was before ignorant. Lady Harvey finally left her house on the Tuesday. On cross-examination, the witness stated that Lady Harvey came to her house alone from Hastings, in a public stage coach, and frequently came alone to her without Captain Harvey. Never saw any dissension between Captain and Lady Harvey; never heard her Ladyship

complain of any unkindness from Captain Harvey.

Elizabeth Sears proved the habitation of the defendant and Lady Harvey at her house in Kirby-street, Hatton-garden, and that she identified Lady H. at Mr. Forsyth's house in Kensington.

An attempt was here made to put in evidence the deed executed between Captain and Lady Harvey for assigning to the sole and separate use of the Lady the sum of 850l. per annum, but this deed it appeared was executed in May, 1810, the marriage having taken place in April, 1809, and the property assigned was transferred by Lady Cavan upon the condition of its appropriation to the sole use and controul of Lady Harvey. The inadmissibility of the deed in evidence was however decided.

Henry Gibbons, clerk to Messrs. Snow and Co. bankers provided that Lady Harvey received 850l. per annum from that bank upon her own drafts, and without any controul—Witness stated that Messrs. Snow were not Captain Harvey's bankers.

Mr. Serjeant Best declared that he never saw a case more ably conducted than that of the plaintiff. A great deal of evidence had been examined, which had really nothing to do with the question at issue. But this irrelevant testimony was adduced with a view to cover the nakedness of the cause, to give it something like an important colouring. For what purpose unnecessary and to enter into evidence to establish the adultery which was admitted upon the record, while no evidence whatever was adduced to prove how the plaintiff and his wife lived together. His learned friend (Mr. D.) had put a question towards the close of his address, namely, by what means Lady Harvey was induced to elope from her husband, and that question he would answer by evidence. The crime of adultery he would never be disposed to extenuate, but yet he must call to the recollection of the Jury, that it was not for the purpose of the plaintiff, but to consider to what compensation in damages the plaintiff was entitled, and what amount of damages the defendant was able to pay, because, if the damages awarded should be above the defendant's capacity to pay, the result would only be his ruin, while the plaintiff would receive no damages whatever. The defendant was only a Lieutenant in the army, and if the verdict should condemn him to ten years imprisonment, at which period alone he would be entitled to release under the Insolvent Act, he need not picture his client's fate to any man of feeling or consideration. The effect of such a verdict would be to exclude the defendant from his profession, and to deprive that profession of his services in the very bloom of his youth. But he could not apprehend such a verdict. He could not indeed look for more than nominal damages. For how did the case stand? His Learned Friend said that he would not appeal to the passions, but the reason was obvious, he had not the materials upon which to found such an appeal. For here there was no breach of friendship, no violation of the laws of hospitality, no insinuation into the favour of a husband, in order to debauch his wife. Therefore, his Learned Friend, with all his ingenuity, had no topic afforded by the case upon which he could contrive to inflame the passions. According to the evidence it appeared that Lady Harvey was allowed by her husband to travel about the country, unaccompanied by him, in common stage-coaches. Such was the mode of travelling from Hastings to London for a Lady of rank, who had 850l. a year; and did not this lead to a suspicion, that in some of these towns Lady Harvey might have been met by the defendant, who was but too liable to become a victim to those irresistible charms which were known to belong to her Ladyship. Captain Harvey complained of the loss of his wife's society and affection; for the enjoyment of which society, for the security of which affection, he never manifested even common solicitude. If he had manifested that solicitude—if he had really enjoyed the affection of his wife—if they had lived harmoniously together, how easily could it have been proved! Why were not some of those high or noble persons, to whom this couple was known, brought forward to prove this harmony? Such persons, at this season, could be had in great plenty, and what that witness described—if he had not courted the minds of the Jury, who would recollect, not one friend of the respectable family with which Lady Harvey was connected, was adduced by the plaintiff to shew the terms upon which he lived with his wife. Why? Let common sense answer the question. The evidence of the surgeon (Charlton) the Jury could well appreciate; and the plaintiff must be supposed a brute, if he had not demeaned himself with decency before strangers, as that witness described—how could he have been himself with politeness in a drawing room. But how the plaintiff really treated Lady Harvey, he (Mr. Best) was enabled to shew from the best witnesses—from those who had daily opportunities of witnessing his behaviour—from the servants who lived in his family. Those servants, whose testimony the respectable Chairman had often said was most to be depended upon, would prove that Captain Harvey's temper was of the most unfortunate description—that he continually ill-treated his wife at those times, when the rules of good breeding imposed no restraint upon his disposition; and hence it would be seen that Lady H's elopement was the natural consequence of her husband's misconduct; that he in fact was the cause of his own dishonour. After some detail of the main points of the evidence, the Learned Serjeant concluded an eloquent appeal to the Jury, by begging them to bear in mind that in this case there was no seduction; nay, not a tittle of evidence to justify any such charge upon his client, while it would appear, that Captain Harvey left his wife exposed to every sort of seduction and temptation, while he himself was absent, leaving her alone at his lodgings in Duke-street, in the vicinity of King's-place, as if to give a hint what he wished her to do; while it would be proved that the honey moon had scarcely elapsed when he commenced a system of slight and neglect and gross ill treatment, which clearly indicated his detestation of his wife's society, and his desire to get rid of her. Yet this plaintiff presumed to ask from the Jury a compensation in damages for the loss, of what he now called the society, comfort and fellowship of his wife. But he (Mr. B.) had no doubt, that the Jury hence would demand a description of the manner in which Ann Lane, Sally Steen, Mary Stone, and Mary Howard, all of whom had been in the service of Captain and Lady Harvey deposed to several instances of gross treatment on the part of the plaintiff towards his wife; that Lady H. had frequently quitted the bed of Captain H. and slept with each of them, complaining that she could not remain with Captain H. in consequence of his brutal conduct towards her; that these visits to the servants took place at twelve at two and even four o'clock in the course of night; they said that, Captain H. induced or dragged Lady H. back to his bed while at other times Steen saw Captain Harvey seize Lady Harvey's arm so violently in the streets of Bath, at night, that her Ladyship screamed out & the mob, attracted by the screams, followed them to their lodgings. Also that Captain Harvey once tore off a lace handkerchief from Lady H's head at Southampton; that Captain H. often told his wife in a taunting manner, that she dressed herself on walking out, with a view to catch the attention of the men, to procure admirers; that he was frequently absent from Lady H. for three months together, and on one of these occasions endeavoured to induce Mary Stone to hold a correspondence with him, which she deemed therefore declined the duty she owed to her mistress, and expressed a suspicion of it; that Captain H. once expressed a suspicion of Lady H's improper connection with Mr. Hogg, and proposed separation, the articles of which some solicitors were directed to prepare.

Henry Coppin, whose sister is nurse to Lord Kilcourse, deposed that he frequently dined with Captain and Lady Harvey; that they were very unhappy, perpetually quarrelling; that he heard Captain H. say to his Lady, when she asked him to walk out with her, that he would not walk with her in a dress in which he resembled a trollop or a woman of the town.

Mr. Barnard, surgeon, of Southampton, deposed that a separation would have taken place between Captain and Lady H. in 1811, the Solicitors being instructed to prepare the articles, if he had not prevented it by procuring a reconciliation. In every other instance, Captain and Lady H. as far as he saw, lived in harmony; he was not aware he was allowed to speak from hearsay.

Mr. Dand, of Cox and Greenwood's office, deposed, that the defendant was a Lieutenant in the 62d Regiment, and that he believed he had no other resource. Defendant was with his regiment on the Continent from 1808 to July 1811, when he returned to England, as a witness ascertained, by consulting the returns of the Horse Guards. Saw defendant lately in the King's Bench Prison, where he understood him to have been confined for some months back, in consequence of this action.

Mr. Dauncey replied with great force and ability endeavouring to shew, that all the dissension proved to have taken place between the plaintiff and his Lady, were mere bickerings or mistis, which were often found to occur in the married state, without affording any provocative or palliation for adultery.

Mr. Burchall recapitulated the evidence, suggesting to the recollection of the Jury, that the defendant was out of the country when the plaintiff and his wife were proved to have lived unhappily together; and this proof came from the servants, who, in all such cases, where no undue influence appeared—where their morality was not impeached, must be regarded as the best evidence. The worthy Chairman impressed upon the Jury the propriety of dismissing from their minds all that had been said by the Counsel on both sides, and of deciding only from the evidence. If they were of opinion that Captain H. was an affectionate husband, they would grant him due compensation in damages; but if they thought him defective in all the duties of a husband, they would deal with him accordingly, remembering always that it was not their province to punish crimes. The worthy Chairman concluded with pressing upon the attention of the Jury, the peculiar necessity for their own case of mind, as well as for the cause of justice, to attend to moderation in their conduct.

The Jury, after a short deliberation, returned a verdict of 1000l. damages.

The action was laid at 20,000l.

HOUSE OF COMMONS,—MARCH 18.
INCOME TAX.

The house having resolved itself into a committee of ways and means,

The Chancellor of the Exchequer rose to submit his proposition for the continuance of the property tax. When the very important and serious nature of the subject was considered, he expressed his hope that the committee would apply itself to the question with that calmness and impartiality which its importance demanded. He was now to submit for the serious and deliberate consideration of parliament his proposition for the continuance of the property tax: as the house had already sanctioned the estimates for a considerable naval and military establishment, it was an obvious consequence that the necessary means must be allowed for the support of those establishments. It was said, the general sense of the country was strongly adverse to the continuance of this tax; but that prejudice, he was persuaded, would be removed when the subject came to be better considered. He had been told of the vast number of petitions which had come up against the measure. Still he thought it his duty to submit the question for the calm and deliberate consideration of parliament, and by its judgment he would abide. The petitions contained only the sentiments of a very small proportion of the people. (Hear, hear, hear.) It could not be contended that the signatures to those petitions contained a very great proportion of the whole population of the country. (Hear, hear.) But even if a much greater number had petitioned against the measure, he should still consider it his duty to submit it to the consideration of the house, and to give parliament opportunity of judging of its propriety, by laying before them the grounds upon which he thought it fitting to make the proposition. The petitioners had only attended to the pressure upon themselves, which they were naturally anxious to remove, because they thought it no longer necessary. But he was persuaded that such would not have been their judgment, if they had an opportunity of being fully acquainted with the whole matter, and of deliberating calmly and impartially upon the subject. He was the more convinced that the petitioners had not understood the subject, and had never coolly and impartially considered it, when he observed that almost all of these petitions contained the unfounded allegation that the government and parliament stood pledged that the tax should cease with the war. In the petition which had been last presented (the London petition), signed, he admitted, by a great number of persons of the highest respectability, the same allegation was strongly put forward. But if the petition had been agreed to upon the grounds and arguments stated by the worthy baronet (Sir William Curtis), he should certainly consider it as any thing rather than the calm and deliberate judgment of the bankers, merchants, and traders of the city of London. The worthy baronet said, that the tax originated in a meeting of merchants, bankers, and others, in London: and that it was thereupon adopted by Mr. Pitt, with a distinct pledge that it should not be continued after the conclusion of a general peace. That was the argument of the worthy baronet; and if the pe-

tion rested on that, they would presently see how that matter really stood. In the year 1798, in consequence of the alarming state of public credit, a meeting was held in the city of London, and a great sum was subscribed by several very respectable individuals by way of war contribution. Mr. Pitt had, however, previously determined to relieve in some measure the pressure on the funds by the aid and contribution tax, which was called also by the name of the tribute assessment tax. This he afterwards changed into the far less burthensome and less objectionable measure, the income tax; but, instead of giving any pledge that the tax should cease with the war, he distinctly stated that it should be continued during one year of peace for every year of war. For instance, if the war continued three years, then the tax was to remain for three years of peace. Mr. Pitt not only did not propose that it should cease with the war, but a proportion of the interest and sinking fund of loans was charged upon it longer than its produce in one year. Suppose the interest and sinking fund four millions and a half, and the sum borrowed 20 millions, the interest and sinking fund proportioned to 15 millions was to be charged on the income tax. The consequence of this system, which completely contradicted the argument of the worthy baronet, was, that the income tax was pledged to the public creditor during eight years of peace: so that it was perfectly clear, that when the income tax originated it was not in contemplation that it must cease with the war. At the peace of Amiens, however, the tax was set aside by Lord Sidmouth; but that was done by imposing a large mass of permanent taxes, amounting to no less than 5 millions a year. On the renewal of the war, Lord Sidmouth proposed the property tax, which was adopted but no pledge whatever was given that it should immediately cease with the war. In this situation the matter stood when a considerable addition was made to the amount of the tax by Lord Henry Petty, then Chancellor of the Exchequer. From the necessity of the occasion the tax was at that time raised from 6½ to 10 percent, and the financial plan was submitted to parliament which he had occasion to refer to on a late subject. What he had then said had been much misapprehended, and consequently misrepresented. What he had stated was, that the plan in question was so constructed as to render it necessary, in certain events, that the tax should not cease with the war. This had been commented on in another place, as if he had represented that the noble lord then at the head of the treasury, and the Chancellor of the Exchequer, had expressed a wish that the tax should be continued during peace. He had never said so. He had only said that they had considered it merely as a question of expediency, and not a question of good faith; and had never conceived that parliament was pledged to put an end to the tax with the war. In the manner in which he had alluded to that plan, he had expressed himself with all those feelings of respect and regard which he ever ought to entertain towards them; but he must not lose the benefit of their high authority to show that no distinct pledge was given that the tax should cease with the war. In the development of that plan it was expressly stated that it might be expected to cease within a very short time after the conclusion of peace. This was not the language of one who meant to convey a pledge that the tax should at all events cease with the war. If such had been the meaning of those noble persons, would they not have distinctly stated that the property was not to be pledged at all to the public creditor? But they spoke of it as a mere question of discretion. In the series of papers then laid on the table, marked [2], it would appear that it was contemplated that the tax might be pledged for large sums. He was able to go somewhat further, and show from a reported speech made by the then Chancellor of the Exchequer, in reply to some observations offered by the right honorable the Treasurer of the Navy, that the plan of finance then proposed expressly contemplated the possibility of the tax existing in peace. The noble lord (Lord Henry Petty) had then said, "that he made no pledge of his own opinion respecting the permanency of the taxes in time of peace."

Mr. Baring rose to order. He insisted that it was extremely irregular to read a passage of a reported account of a speech in parliament.—(Order order.)

The Chancellor of the Exchequer answered, that a speech of his own had been quoted and commented on in another place.—(Hear, hear, from the ministers.)

Mr. Calcraft observed, that there was a great difference between quoting an unauthorised report, and a speech which had been corrected and published under the eye of the right hon. gentleman.

Mr. Rose observed, that nothing was more common than to refer to a member's speech delivered on a former occasion; but if the hon. gentlemen would prefer an oral recollection of what passed on that occasion to a written account of it, he would tell it them from

his own memory: (Hear, hear, and a laugh.)

The Chancellor of the Exchequer continued, and remarked, that the speech which had in another house been quoted as his, had been published without his authority. He would, however, with the permission of the house, go on to state what had been the opinion of the Chancellor of the Exchequer at the period before referred to. (Read read.) The noble lord had said, that "if he were disposed to hazard an opinion as to the expediency of continuing the property tax after a peace, it was his opinion that it was desirable to retain a small portion of that duty, as less burthen-some than some of the war taxes. The propriety of continuing or repealing it would be regulated, however, not by his own opinion but by the public opinion and feeling." (Hear, hear, from the opposition.) His (the Chancellor of the Exchequer's) own speech, which had been quoted, corresponded exactly in sentiment with the speech of the noble lord. He had, indeed, stated that no one had ever thought of proposing a property tax in peace, in the shape of an annual grant; but, at the same time, he had asserted that if the public under particular circumstances could be brought to consent to such a proposition, the tax might be wisely resorted to. He thought he had now completely made out his case, that in 1802 no pledge had been given that the tax might not be continued under some possible contingencies. He had shown it from written documents, and could confirm it by his own personal recollection of what then took place. He came now to the transactions of last year; and certainly he could say, that at least the circumstances of that period afforded no reasonable opportunity of making a pledge to the country. It was true that when the tax was proposed, a great many gentlemen suggested various modifications; but he had recommended to the house not to enter, at that important crisis, into minute details, expressing at the same time an opinion that the consideration of the modifications would come on better at the end of the year, when the question of renewing the tax would be discussed. That time had now arrived, and now was the opportunity for proposing and debating on the modifications. He had perhaps, detained the house somewhat too long with these preliminary remarks, but he had done so because he felt that a very strong impression prevailed out of doors that there had been a breach of a solemn pledge. Nor was it to be wondered that those who did not possess the knowledge of honourable members on this subject should be deceived, when it appeared that even hon. members themselves, with all their opportunities of accurate knowledge, had been completely mistaken. (Hear, hear.) It certainly was highly honourable to the national character, that the people was so acutely alive to any supposed violation of faith on the part of public men. But he must say, that, in this case, it was almost impossible that any pledge of faith could have been given. It was almost impossible, because the supposition implied, that a contract could be entered into between the people and their representative, that these same representatives should never, under any possible circumstances, reconsider whether a particular measure might not be beneficial to the people. (Hear, hear.) A minister must be very indiscreet and entirely unworthy of his situation, who could make such a kind of promise. But, however that might be, it was undeniable that, in the present instance, no such promise had been made. Nothing had occurred which ought to prevent either himself or any other person from proposing a renewal of the tax. No minister had ever pledged himself to its indispensable discontinuance; and Mr. Pitt, on the contrary, had gone so far as to expressly pledge its continuance. The question, therefore, of its revival, from all these circumstances, might be pronounced to be wholly open to discussion. He came now to that part of the subject which, though in some points of view, not so momentous as the question of public honour involved in the supposed breach of faith, was however of more immediate and practical importance—and this was, the necessity of imposing this charge. Here again he was ready to meet the worthy alderman. It was true, as he had said, that the tax was brought in when public credit required it. The period of 1797 was one when the necessity of supporting this public credit was of the severest and most urgent nature. The different misfortunes which then pressed upon the country were aggravated by the loans, amounting to fifty-six millions—a weight beyond what the

money-market could bear. The depression of the funds was consequently very great—so great that it was thought advisable to raise the supplies within the year. Now, what had been the case with respect to the two years 1814 and 1815? Exactly 100 millions had been borrowed—a sum so large, that parliament was called upon to use all its exertions in order to relieve the burthens of the money-market. There had been in fact no period when public credit more required support. At the peace of Amiens—a peace far less glorious and secure than the present—a peace which, in all its relations, was rather a contrast than a parallel with the present peace—yet even then, at the very moment of negotiating the loan, the funds were as high as 75. Gentlemen need not be told how different were the present prices; nor was it matter of surprise, when it was considered, that in the four last years no less than 165 millions had been borrowed. And here he must be allowed to say, that whatever animadversions might be made on the enormity of these loans, yet whenever he considered the astonishing series of successes and of glory which had resulted from them, he could not but esteem it the highest honour that could have befallen so humble an individual as himself, that he had been the instrument of proposing such a plan of finance to the parliament. The effect of the measures which had been carried through that house had been felt through all the operations of the war. No service had been delayed for want of adequate pecuniary means,—no success had been checked in its career for want of the efficient supply of proportionate resources. Large, indeed, our expenditure had been, but there had been no waste, and that had been found to be the truest economy, which, by expending in proportion to the occasion, produced results proportionate to the expense. (Hear, hear.) He was aware that there was another species of economy likely to be recommended and enforced by the honourable gentlemen opposite; all he would say on that subject at present was, let gentlemen wait till the proper opportunity and proper documents came before them. He would merely add, that he himself anticipated a considerable reduction in several branches of public expenditure. An hon. bart had proposed four alternatives for the property tax—all however, founded on the principle of borrowing instead of raising money. He strongly objected to this principle, because, as he had already shown, the money-market should be relieved, not burthened. There was a time when the very idea of a loan in a period of peace would have excited general alarm. The institution of the sinking fund had served to relieve much of these fears; and when the system of credit shall have become improved, a loan may be resorted to: but the loan must follow, not precede the improvement of this credit. He had heard indeed that it had been said, that a small loan would give animation to the money-market. Now though he was inclined to respect the opinions of practical men, whose experience he had generally found very safe to rely upon in all practical matters; yet there was something so paradoxical in this assertion that he could not subscribe to it, notwithstanding all his respect for the quarter from which it came. Though he had no doubt that the assertions of this opinion believed themselves to be perfectly disinterested in the advice which they gave, yet it was not easy to acquit them of some sort of bias. Some latent motive, unknown even to themselves, might be created by the difference between paying 5 per cent, out of their income, and adding 20 per cent, to it. On a former occasion he had illustrated the advantage of taxation over borrowing, by supposing the familiar instance of a miraculous shower of gold (laughter), by which every man might have a guinea in his pocket. In this case no man would, from the possession of a single guinea, be the more able to pay a debt of 10l. No man, in fact, would derive any serious or permanent advantage from such an acquisition. On the other hand, let the collected mafs of these individual guineas come into the hands of the Chancellor of the Exchequer, and then pass through the different channels of the bank, and the country banks, into the hands of those who most want it, it would thus become an active productive capital to the nation. Agriculture and commerce would be encouraged, and the system of money-speculations would revive and flourish. Every gentleman must, he believed, see the applicability of this illustration: every one must see that the principle of it had been the cause

that, under all its difficulties, the country had not been irrecoverably depressed—hat in fact its resources had accumulated, and that the largest loans and most extensive expenditure had only deranged and could not destroy, the financial means of the nation. He was unwilling in the present stage to trouble the committee by entering into particulars, but he trusted he had proved that no other tax could raise the large sum required with so little pressure as the property tax. Among the many opinions to which he had listened, he had hardly ever heard the general equality and equity of the property tax denied. (Hear, hear, hear from the opposition side.)—he meant compared with the circumstances of the individual and the weight of other taxes; those upon articles of consumption bore with a very unequal pressure, not being in proportion to the resources, but to the expenditure of the individual, which a thousand circumstances might affect. In the course of the last session, with a view to provide a substitute for the tax in question he had suggested the adoption of various others: to the nature of them he need not now refer, but he was willing to submit the property tax to be tried by that criterion. Those substitutes were selected by him after the fullest consideration; and the general sentiment in the house and the country seemed to be, that they would be much more burthensome and injurious than the impost they were chosen to succeed. Previous to the meeting of parliament he had received many suggestions from different quarters as to the mode of regulating parts of this measure, and among them there certainly was shown a disposition to exempt from the operation of the bill all profits derived from industry. He was ready to allow, that could this object be fairly accomplished, some advantages might result; but, in the first place, the landed interest would then have a right to complain that the whole mass of commercial property was exempted from all payment. The committee was also aware that a question of delicacy existed with respect to money in the funds, and it had been uniformly contended by Mr. Pitt that that species of property could not justly be subjected to taxation, if all other sources of emolument were not also rendered liable. Then indeed, a real question of a breach of public faith would arise, for in every loan act a distinct clause was inserted, providing that the dividend of the loan should never be subject to taxation. If it were the pleasure of the house to entertain the bill in the first instance, he thought that means might be found in its progress to remove and weaken the major part of the objections to it. (Hear, hear.) That portion of the tax raised upon money in the funds, deducted by the officers appointed to pay dividends, was the most perfect machine that could be devised: neither more nor less than the fair amount was retained without the possibility of evasion or over-charge. He admitted that in that part of the measure which related to incomes derived from industry there were considerable defects; the machine here lost its simplicity and its facility. Those defects divided themselves chiefly into two great branches, distinguished in the act by schedules B. and D., the first referring to the landed, and the last to the commercial interest. Under the present peculiar circumstances of the agricultural tenants, it could not be denied that they were entitled to great relief, of which he had spoken on a former night, and the modification then noticed, he believed had given general satisfaction, as being adequate to the object. (Hear, hear.) He scarcely thought it necessary to restate what he had then said; the committee was aware that the profits of the tenant had hitherto been calculated at three-fourths of the rent he paid: under the new bill these profits were only to be estimated at one-third of the rent, which, besides being a great immediate reduction, would also operate much in favour of a large portion of the tenantry of the country, by bringing them within the cases entitled to abatement. The accounts upon the table shewed, according to the last assessment, that the tenants of land entitled to exemption only amounted to 114,000 but by the proposed modification the number would be increased to 527,000: those not entitled to any allowance amounted to 400,000 and their number would in future be reduced to 53,000; and 42,000 tenants, who hitherto had not been permitted to make any abatement, holding farms of the yearly

rent of 450l. would hereafter be only 6,000. Besides this relief, it was his intention to propose a diminution of the tax upon horses employed in agriculture; if the property tax should pass, he should suggest that only 7s. 6d. should be paid for each horse, and that all farmers occupying land of a less annual rent than 100l. should not be required to contribute at all. (Hear, hear, hear.) This alteration would be a most important advantage to the western counties and to Wales. As to schedule D. he confessed that he had not been able to discover any remedy for the complaints of persons included in it: the same grievances that afflicted the tenant did not operate against the tradesman; for the tenant of land was not charged upon any return made by himself, but upon an assumed profit calculated by the amount of the rent; therefore an increase of rent, though it reduced his emoluments, compelled him, to pay a heavier contribution to the state. (Hear.) With respect to him therefore, it was the wish of the supporters of this measure to afford as much relief as was consistent with the nature of the case; and it was intended to give the commissioners some additional powers, to enable them to make a fair allowance, in case of unexpected and extraordinary losses on the part of the farmer. (Hear.) The merchant, on the other hand, could never be assessed but according to the amount of his own return, and any deficiency in his income could be stated in the return of the succeeding year. In order, however, to obviate some of the objections on this part of the question, a clause would be introduced into the new bill, under which an individual in trade might be charged according to his estimated profits of the last years, so that he would not be called upon to make a fresh return, but might pay the 5 per cent upon a sum previously stated. If the merchant submitted to this charge, of course no further inquiry would be necessary; and it was consequently in his power, by the payment of the sum he contributed last year, to avoid any painful and inconvenient disclosure. (Hear, hear, from the opposition.) Undoubtedly, many cases might occur where the profits had diminished, and then fresh returns would be deemed necessary; but if they had increased, no addition would be made to the assessment. It would therefore be enacted, that every person in trade not laying an appeal within a fixed period, should be charged to the amount of his previous return; if an appeal were laid his affairs must necessarily be subjected to a new examination. (Hear, hear.) The regulations under which this inquiry would be conducted, he hoped, would weaken the strenuous opposition made by gentlemen on the other side of the house, for it would be proposed to revive the clause of 1806, which gave the trader the liberty of being charged by referees of his own nomination; if, however, the investigation should not be made, as at present, by all the commissioners, but only by one them, to be selected by ballot, or any other impartial mode, assisted by the clerk; they should receive the explanation of the party appealing being themselves distinctly sworn to secrecy, and to destroy all memorandums or other documents that might lead to an exposure of the affairs of the merchant. The tribunal would thus consist of only two persons, and the report of the commissioner so chosen should be final. With these further, and in his opinion very material improvements he hoped that the house would not only entertain the proposition in the first instance, but, with such other amendment as its wisdom might suggest, would sanction its adoption. (Hear.) It might be proper to mention again what had fallen from him on a former night—that in order to give satisfaction to the public, and to set all hearts at rest as to the continuance of the tax, the time of its duration should be stated in the preamble, with the addition that it was continued only for the purpose of defraying the extraordinary charges occasioned by the war in the first years of peace. The fact of the existence of those charges, he apprehended, could not now be a matter of discussion, the estimates on the table communicating the details: it there appeared that eight or nine millions would be required for the service of the present year, and four or five for the service of the next. Mr. Tierney asked across the table for some of the items of charge. The Chancellor of the Exchequer replied, that it would be difficult for him to state the particular articles with their amounts. One charge was fo-

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