# REPORT

## of the SECRETARY of the TREASURY to the HOUSE of REPRESENTATIVES.

TREASURY DEPARTMENT, Jan. 9, 1790. [CONTINUATION FROM No. 89.]

THE fame fact affords a fecurity to the merchant, that he is not likely to be prejudiced by confiderable duties on fach ar-ticles. They will ufually command a proportional price. The chief things in this view to be attended to, are, that the terms of payment be fo regulated, as not to require inconvenient advances, and that the mode of collection be fecure. To other reafons, which plead for carrying the duties upon the articles which have been mentioned, to as great an extent as they

To other reatons, which plead for carrying the duties upon the articles which have been mentioned, to as great an extent as they will bear, may be added thefe; that they are of a nature, from their extensive confumption, to be very productive, and are a-mongft the most difficult objects, of illicit introduction. Invited by fo many motives to make the belt use of the re-fource, which these articles afford, the effential enquiry is—in what mode are the duties on the new formal form is being to be

what mode can the duties upon them be most effectually collect-

ed ? With regard to fuch of them, as will be brought from abroad, a With regard to fuch of them, as will be brought from abroad, a duty on importation recommends itfelf by two leading confidera-tions; one is, that meeting the object at its first entrance into the country, the collection is drawn to a point, and fo far implified; the other is, that it avoids the pofibility of interference between the regulations of the United States, and those of the particular flates. But a duty, the precautions for the collection of which should terminate with the landing of the goods, as is effentially the cafe in the existing fystem, could not, with fafety, be carried to the ex-tent, which is contemplated. In that fystem, the evaluon of the duties, depends as it were, on

tent, which is contemplated. In that fyltem, the evaluon of the duties, depends as it were, on a fingle rifk. To land the goods in defiance of the vigilance of the officers of the cultoms, is almoft, the fole difficulty. No future purfuit, is materially, to be apprehended. And where the induc-ment is equivalent to the rifk, there will be found too many, who are willing to run it. Confequently there will be extensive trauds of the revenue, against which the utmost rigor of penal laws, has proved, as often as it has been tried, an ineffectual guard. The only expedient which has been diffcovered, for conciliating high duties with a fafe collection, is, the eftablishment of a fc-cond or interior ferutiny.

cond or interior feratiny. By purfuing the article, from its importation, into the hands of the dealers in it, the rifk of detection is fo greatly inhanced, that few, in comparison, will venture to incur it. Indeed every dealer, who is not himfelf the fraudulent importer, then be-comes, in fome fort, a centinel upon him. The introduction of a fyftem, founded on this principle, in forme for a construction of the continue of the Secretary, effential

fome fhape or other, is, in the opinion of the Secretary, effential to the efficacy of every attempt, to render the revenues of the United States equal to their exigencies, their fafety, their prosperity, their honor

Nor is it lefs effential to the interest of the honest and fair trader. It might even be added, that every individual citizen, be-fides his fhare in the general weal, has a particular intereft in it. The practice of frauggling never fails to have one or two effects, and fometimes unites them both. Either the frauggler underfells the fair trader, as, by faving the duty, he can afford to do, and makes it a charge upon him; or he fells at the intreafed price occafioned by the duty, and defiauds every man, who buys of him, of what the public ought to receive. For it is evident, that the lofs falls ultimately upon the citizens, who muft he charged with other tax-es to make good the deficiency, and furnly the want of the flat

es to make good the deficiency, and fupply the wants of the flate. The Secretary will not prefume, that the plan, which he fhall fubmit to the confideration of the Houfe, is the beft that could be devifed. But it is the one, which has appeared to him freeft from objections of any, that has occurred of equal efficacy. He ac-knowledges too, that it is fufceptible of improvement, by other precautions in favor of the revenue, which he did not think it ex-pedient to add. The chief outlines of the plan are not original, but it is no ill recommendation of it, that it has been tried with fuccels. fuccels.

fuccefs.
The Secretary accordingly propofes,
That the duties heretofore laid upon wines, difuiled fpirits,
teas and coffee, fhould, after the laft day of May next, ccale, and
that inflead of them, the following duties be laid. —
Upon every gallon of Madeira Wine, of the quality of London particular, thirty-five cents.
Upon every gallon of other Madeira Wine, thirty cents.
Upon every gallon of other Wine, twenty-five cents.
Upon every gallon of other Wine, twenty cents.
Upon every gallon of other Wine, twenty cents.
Upon every gallon of other Wine, twenty cents.
Upon every gallon of diffilled Spirits, more than ten per cent.
below proof, according to Dicas's hydrometer, twenty cents.

- below proof, according to Dicas's hydrometer, twenty cents. Upon every gallon of those Spirits under five, and not more than ten per cent, below proof, according to the fame hydrom-
- eter, twenty-one cents. Upon every gallon of those Spitis of proof, and not more than five per cent. below proof, according to the fame hydrom-
- eter, twenty-two cents.
- Upon every gallon of those Spirits above proof, but not ex-ceeding twenty per cent. according to the fame hydrometer, twenty-five cents.
- Upon every gallon of those Spirits more than twenty, and not more than forty per cent. above proof, according to the fame hydrometer, thirty cents.
- Upon every gallon of thole Spirits more than forty per cent. above proof, according to the fame hydrometer, forty cents. Upon every pound of Hyfon Tea, forty cents. Upon every pound of other Green Tea, twenty-four cents.
- Upon every pound of Souchong and other black Teas, except

- Bohea, twenty cents. Upon every pound of Bohea Tea, twelve cents. Upon every pound of Coffee, five cents. That upon Spirits diffield within the United States, from Mo-laffes, Sugar, or other foreign materials, there be paid---Upon every gallon of those Spirits, more than ten per cent. be-

Upon every gallon of those Spirits, more than forty per cent. above proof, according to the fame hydrometer, twenty-five cents.

cents. That upon all Stills employed in diffilling Spirits from mate-rials of the growth or production of the United States, in any other place, than a city, town or village, there be paid the yearly fum of fixty cents, for every gallon, English wine measure, of the capaci-ty of each Still, including its head. The Secretary does not diffribute the duties on Teas into dif-ferent claffes, as has been done in the impost act of the last feffion; because this diffribution depends on confiderations of commercial policy, not of revenue. It is fufficient, therefore, for him to re-mark, that the rates, above fpecified, are propoled with refer-ence to the loweft clafs. ence to the loweft clafs.

LETTER .--- No. II.

## MR. FENNO,

IN my firft I believe I have fhown, that the beings of ani-mated nature have positive characters, marked out by firong co-lours, tints, and fhadows, plain to the observing eye, and, that the established order, is incontrovertible. Confeious as I am, that these features are founded on truth—in nature, I could here reft the fubject of philosophical enquiry. I must however not leave untouch-ed an argument, which in the new, as well as in the old world, has gained powerful advocates : it is in fubstance, that instruction is able to correct the character of nations, and will make them all alike.

Strong as this appears to be, it is but applicable, to fingle examamples of individuals; thefe are of the inferior fpecies of mankind, the diminutive Newtons, Franklins, and Rittenhoufes; a more particular review of nations, will fhow, that it cannot be admit-

particular review of nations, win mow, that it chinds be definite tited as a conclusive, and general argument. When Europe was in the flate of barbarity—when even the names of the tribes therein living were unknown, then China was eminent in fciences and arts. China has had but few civil wars, and it was but once conquered—by the Manchoe Tartarians; except the cutting of the hair, to which the Chinefe were compelled; the conquerers adopted all other laws, morals and the language of the conquerers. the conquered. In that empire, peace has almost constantly for-tered the fejences, but notwithstanding this, and that the Chinese were introduced feyeral thouland years fince into the temple of Apollo, they have made no progrefs, they fland nearly on the fame ground, where Foha and Confoefoe, their Solon, and Triptolemus left them—whilft in a few centuries, the Europeans have fet their oriental models far behind them.

fet their oriental models far behind them. The origin of the never conquered Arabians, is wrapped in dark antiquity; in the remoteft ages we find them acquainted with fciences, and Europe has been enlightened partly by them : but although their mind was ftrengthened by learning, the ordina ry confequence of it, civilization, could never introduce itfelf among the Arabians; war is their element, and liberty their boaft. Our favage indigenous Americans, have lived, fome among us, fome live ftill next to our frontiers, treaties and trade keep the connec-tion alive ; our civilization, entitation, and the benefits ariting

tion alive ; our civilization, cultivation, and the benefits arising from it are before their eyes, yet this makes little imprefion up-on them ; the American favage is, and will remain, the devouring wolf of the woods.

wolf of the woods. The African wool hairy prince, makes war for to fell his fpecie, and when prifoners are wanting, will fell his fubjects; the man his wife and children, the mother her offspring, chiefly for fpi-rits; want of energy, drunkennefs and lazinefs, are the leading features in that fpecie of men. Imperfect as this fketch is, I believe however that it confirms are a which in the second second second second second second second the second second second second second second second second ments and the second second second second second second second his second second second second second second second second second responses to the second second

my general theory. Among us a Julius Cæfar, a Wafhington, a Locke, a Frederic the IIId. of Prufilà, &c. &c. fhow-that even a Locke, a Frederic the 111d. of Fruma, &c. &c. thow-that even in the fpecie avowedly the fame, the differences of powers and genius are firiking. In the national character of the Chinefe, the Arabian, the favage American, the wool hairy negro, is exempli-fied, that nature has fet diverfe limits to the powers of mind in the different fpecies of men; and the whole refutes the argu-ment, that inftruction is able to fet the character of nations on an equal feale equal fcale

By drawing a picture of other nations, it would appear in By drawing a picture of other nations, it would appear in a fiill floronger light, that the wool hairy African negro flands in the effablished order of nature, in the loweft class of mankind; but then in lieu of fugitive letters, I fhould write treatiles; thus, except certain firking conclusions which I referve for my next, we will therein inveftigate the fubject of the wool hairy negro on political grounds. RUSTICUS.

#### THE REPUBLICAN.

### No.-III.

I No. 1111 I No. 11111 I of life experience is acknowledged to be the fureft guide. He who relies upon the abftract fpeculations of the clofet, to govern his conduct, makes frequent miftakes, and meets with a thouland mor-tifying difappointments, which are avoided by another, who has no better natural talents, but has been educated in the fchool of experience. Those writers too, who have been real fpeculators or actors in the fcenes, which they defcribe, eafily command our attention and belief. Who does not give more credit to Chefter-field's obfervations on men and manners, altho he is juftly con-demned for the licenciousness of metaphylicians and moral-ifts, or the fanciful inventions, that are to be found in romances and novels ? Why are Cicero's writings on oratory read with fo much eagerne(s; unlefs) it is, because they are believed to be the refult of his own experi ence ? We feel a peculiar fatisfaction in attending to Mr. Locke's directions concerning the right conduct of the underflanding, not only for their folidity and good fenfe. of the underftanding, not only for their folidity and good fenfe, but alfo, becaufe they are recommended by the experience of a man, who conducted his own underflanding fo judicioufly, and fo greatly enlarged the circumference of knowledge by his refear-ches into the powers of the human mind. For a fimilar reafon, we derive a double pleafure from Sir Haac Newton's rules of phi-loophiforg from Silvi's numerics of the new ton's rules of phiwe derive a double pleafure from Sir Ifaac Newton's rules of phi-lofophifing, from Sully's inemoirs of the art of negociation, or Necker's maxims and calculations of finance. A refpectful at-tention is no more than is due to experience. For its diffates are infallible. They fland the teft of examination, and never vanifh before the light of new diffeoveries. But the fyftems of mere theorifts are in general little better than ingenious caftles in the air. A hiftorical review of the celebrated theories of philofophy and government, which have fucceffively had their day of admiration and been exploded one after another, would afford matter of a-mufement, and would not be entirely barren of infruction. Plato and been exploded one after another, would afford matter of a-mufement, and would not be entirely barren of infruction. Plato could difcourfe like an angel on truth, virtue, fentimental love and other moral fubjects; but he feems to have been crazy, or certainly in a dream, when he projected his ideal republic. So wild is the most enlightened genius, when it is not guided by ex-perience ! The Utopia of Sir Thomas More, who was a man of letters and virtue too, is nevertheles fo romantic that it has long been proverbial for its impracticabily. The learned Vice-Preietters and virtue too, is neverthelefs fo romantic that it has long been proverbial for its impracticabilly. The learned Vice-Pre-fident of the United States has by hiftorical deductions fully de-monftrated the abfurdity of feveral other more modern fyftems formed without any practical acquaintance with the fubject. But perhaps there never was a more egregious example of the impo-tence of fpeculation unafified by practice, than the juftly celebra-ted Mr. Locke. That great and good man, who was confelfedly the fubtleft logician of his age, and the ableft champion of civil li-berty, having boldly fought and fairly flain the giant of divine he-

reditary right; after wards, at the request of the proprietors, un-dertook to confiruct a Conflitution for Carolina. For this pur-pole he retired to his fludy, and following the ignis fatuus of ab-stract fpeculation, infread of confulting the oracles of history, and hundring produced from his own brain a chimerical fcheme, which in its operation tended to the opposite points of tyranny and anarchy. The Carolinians ftruggled with its imperfections, until their patience was fpent; and at length were impelled by the ne-ceffity of their fituation to refift. A revolution enfued : and a royal government, with all its train of opprefilons, was prefered to their fine-fpun proprietory form. A plain American Farmer, of common education and abilities, who has read the numerous publications contained in news-papers and pamphlets for ten years paft in this country, and has attended and affilted in legiflative af-femblies and conventions for forming or adopting confitutions, might be more fafely entrufted with the important businefs of framing a government, than the illuftrious Locke, with all his lo-gic and learning, but void of experience.

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1	Pepper, 3.f.3 Pimento, 1f. a 1/4. Coffee, 1/7. a 1/8.	runick, tol.
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1	Mahogany, Jamaica,	Bohea do. 2/8. a 2f.q
	per foot,	Ginfeng, 21. a 2/6.
	per foot, } 10a. Dominico, do. 9d.	Starch Poland, 7a.
-	Honduras, do. 7d.	Snuff, 2/3.
1	Logwood unchipped, pr.ton. 81.	Allum falt, water mea- }
1	Do. chipped. 14l.	fure, pr. bush. 3
1	2 inch white oak	Liverpool do. 21.
	plank, per m. { iol. 10f.	Madeira wine, } 60/. a of
4	1 inch do. 51.	
	2 inch white pine plank, 81.	pr. pipe,
1	$1\frac{1}{2}$ inch do. 6l. 10/.	Port, 461.
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