

Matthew Decker, 18th Century Single Taxer

By OSCAR SHERWIN

I

ADAM SMITH REFERRED TO HIM in passing as "an excellent authority" and pointed out a few objections to one of his schemes.¹ Changed in direction they prefigured a glowing crusade—the Single Tax. Lacking was the passion for social justice; a planner, he was still fettered by his time; a merchant, his sole interest was the increase of trade.

Sir Matthew Decker (1679–1749) was the author of two remarkable tracts: *Serious Considerations* (1743) and *An Essay on the Causes of the Decline of the Foreign Trade* (1744).² *Serious Considerations* had a double purpose: 1) to prevent the running of tea and 2) to advocate a single excise tax on houses all over Great Britain.

Although an excise duty of 4s per pound of tea brought an average of £130,000 a year into the Exchequer, if consumption were computed from that quantum, argued Decker, it would amount to no more than 650,000 pounds. But the real consumption of tea exceeded that computation. The running of tea was the cause. To put a stop to the evil, Decker proposed that the excise duty of 4s a pound be repealed and the duty raised by obliging each family that drank tea to take out a license. The license tax was to be determined by the number of persons in each family, the highest tax to be 20s and the lowest 5s. In the city of London and Westminster public houses that sold tea were to pay £5 a year and in all other places in England 40s. Every officer who was to levy the tax

¹ Adam Smith, *An Inquiry into the Nature and Causes of the Wealth of Nations*, 2 vols., London, 1930, vol. II, p. 15, p. 98, pp. 360–2.

² The full titles read: *Serious Considerations on the Several High Duties Which the Nation in General, (as well as it's Trade in Particular) labours under: with a Proposal for Preventing the Running of Goods, Discharging the Trader from any Search, and Raising all the Publick Supplies by One Single Tax. By a Well-Wisher to the Good People of Great Britain. London . . . 1743.* (Decker's name was affixed to the seventh edition. A French translation by Abbé de Gua de Malves came out in 1757.)

An Essay on the Causes of the Decline of the Foreign Trade, consequently of the Value of the Lands of Britain, and on the Means to Restore both. The Second Edition with Additions. London . . . 1750. The title page has a quotation from Lord Chesterfield's speech in Dublin, October 8, 1745: "Trade has always been the best support of all nations, and the principal care of the wisest." (J. R. McCulloch, *A Select Collection of Scarce and Valuable tracts on Commerce*, London, 1815.)

was empowered to make the head of a family take his oath whether he or any of his family drank tea. A severe penalty was to be meted out to any person lying. Such a tax, urged Decker, would hinder the smuggling of tea, excessive and inconvenient search, and corruption of revenue officials.³

But the matter of tea was just a preliminary to Decker's main scheme. "My proposal in short is this: that there be but one single excise duty over all Great Britain and that upon houses."⁴ The number of houses upon the strictest computation was 1,200,000 and the number of persons in them 8,400,000. No duty was to be levied on the two following: 100,000 uninhabited houses; 500,000 inhabited by the lowest and poorest sort of people. After this deduction, there would remain still 600,000 houses to pay the whole duty, not including the parochial charge or poor rate. The houses were to be ranged in several classes and the taxes to vary from the average, £10 a year, to £100. The public debt of five million would thus be eliminated and Parliament need not have a session each year.⁵

Frauds and collusion, false oaths (the sin of perjury, said Decker, had become "a national sin"), smuggling, vexatious searching of shops and warehouses, and numerous officers who were a burden on the public would be no more. The poor would be helped by being tax free. High duties which the merchant and trader paid, vast debts contracted, great sums yearly wanted would cease to concern the nation. The merchant and consumer would be benefited, for England could then become a free port.⁶

"Happy should I think myself if, in consequence of such a scheme, it might be said of us, as it was in ancient time of Tyre:

"That their merchants are princes and their traffickers the honorable of the earth."⁷

Decker's second tract, *An Essay on the Causes of the Decline of the Foreign Trade*,⁸ proceeds on the totally erroneous hypothesis that trade

³ *Serious Considerations*, pp. 5-8. William Horsley in his *Serious Considerations on the High Duties Examin'd, address'd to Sir Matthew Decker*, London, 1744, in a counter scheme, proposed to lay a tax on windows only and thus to raise at least half a million pounds a year more than the exigencies of the state required. This sum was to be lent out at 3% on land securities and on private and personal securities (pp. 29-30.)

⁴ *Serious Considerations*, pp. 13-4.

⁵ *Ibid.*, pp. 15-7.

⁶ *Ibid.*, pp. 24-6, 28-9.

⁷ *Ibid.*, p. 30.

⁸ McCulloch doubts the authorship of Decker as his two plans are as different as possible. He quotes a contemporary, Francis Fauquier, author of a tract on *Ways and Means*, published in 1757, that the *Essay* was written by a Mr. Richardson. McCulloch

was in a declining state.⁹ But the measures proposed to extend and improve trade were at once liberal and judicious.

The preface contains a bitter blast against the landowner who too often by his indifference thought he had no concern in trade. Yet if trade did not carry off his produce or by its decay drove consumers away, his tenants must decay, break, fly, his lands be untenanted and the value of untenanted farms and empty houses lessened. "This indifference in our landholders is monstrous. Is it pride which makes them think the subject beneath them? . . . Is it the fear that the subject is too intricate? . . . Is it their places that engross all their time? . . . Is it their pleasures they now make their chief business? Alas! they are paying very dear for them, and deservedly too, if that is the case."¹⁰ To prove the strong connection in point of interest between land and trade, says the author, was the occasion of publishing this essay.

II

BUT DECKER IS SOON GRAPPLING with his leading problem: the decline of trade and the remedy: a single tax on the voluntary consumers of luxuries to supply all present, positive, and involuntary taxes which would restore trade and increase the value of lands.¹¹

What were the signs of declining trade? Petitions to Parliament complaining of the decay of the woolen manufacture,¹² the starving

is inclined to prefer his authority to that even of Adam Smith. (McCulloch, *op. cit.*, pp. viii-ix.) E. C. K. Gonner in the *Economic Journal* (London, 18 (1908) pp. 628-31) argues against Decker's authorship on internal evidence, but then in his article in Robert H. I. Palgrave's *Dictionary of Political Economy* (London, 1915, vol. I, pp. 518-20) does a complete about-face and asserts the balance is largely and irrefutably in Decker's favor. And it is. Gonner ranks Decker as "one of the most important of the precursors of Adam Smith." (Palgrave, *op. cit.*, Vol. I, p. 520.)

⁹ As Adam Smith pointed out, the highly profitable colony trade increased so much that Great Britain could not carry it on without continually withdrawing from other branches of trade some part of the capital which had before been employed in them as well as withholding from them a great deal more which would otherwise have gone to them. Such a withdrawal meant a partial decay of those other branches of foreign trade and a change in the direction of Great Britain's trade. (Smith, *op. cit.*, Vol. II, pp. 97-101.)

The crises of the century were due to speculation and overtrading (e.g. the South Sea Bubble). But trade was increasing and London was coming to rival Amsterdam as the financial center of the world. (William Cunningham, *The Growth of English Industry and Commerce*, 3 vols., Cambridge, 1912, Vol. II, p. 450.)

¹⁰ *An Essay*, pp. 148-9.

¹¹ *Ibid.*, p. 149.

¹² In 1667, for example, it was enacted that the dead must be buried in woolen cloth. About 20,000 died in London every year and 140,000 in England, forcing the dead, said Arthur Young, "to consume what the living were inadequate to purchase." (*Statutes of the Realm*, Vol. V, p. 598 (1666), p. 885 (1678), p. 940 (1680); *Calendar of State Papers, Domestic Series*, 1677-78, Vol. XIX, pp. 70-1. See also E. Lipson, *The Economic History of England*, London, 1931, Vol. III, p. 45.)

condition of the poor, the low price of wool, the long credit shopkeepers took, the great numbers of bankrupts, the exchange being against England, the great exportation of bullion, the scarcity of money, the great arrears of rent, the vast increase of the poor's rates, etc.¹³

What were the causes of the decline? 1) England's present taxes, all of them fraught with oppressive consequences. 2) Monopolies, whereby the many were oppressed for the gain of the few. 3) Ill-judged laws. 4) The large national debt.¹⁴

Taxes. Decker lists a few iniquities. *Stamp duties.* The poor man suing for £20 paid the same stamp duty as the rich man suing for £20,000. *Window tax.* Mechanics' workhouses, inns, lodging houses, etc. might have as many windows as a nobleman's seat, and the possessors paid equal sums upon unequal fortunes. "The idle may shut out the light the industrious can't work without, the former favor and the latter tax themselves, for what? for working. Well may we pray, *Lighten our darkness.*"¹⁵ *Land Tax.* Again the reiteration that there was no difference between landed and trading interests. *Salt tax.* Great hardships were laid on the poor whose chief food was bacon and salted flesh. *Excises on soap, candles, leather, etc.*

Whatever raises the necessaries of life raises labor and of course the price of everything that is produced by labor. . . .

Absolute starving, we must hope, seldom or never happens amongst so humane a people as the English, but want of necessaries may so impair a poor man's health that he may never recover it, and then an useful subject, part of the riches of the nation, is lost. . . . In all these cases the poor man may have a large family of children adding misery to misery.¹⁶

Encourage trade by knocking off the fetters of excise, argues Decker. But he adds a practical (and cogently selfish) consideration: "It is the interest of the rich to let the poor be able to get money for their assistance, for by preventing them, they bring the greater weight on their own shoulders."¹⁷

The shoe tax, land tax, poll tax were unequal, unjust, and oppressive. A working bachelor paid a tax on his own shoes only. A working married man did the same for himself, the same for his wife, the same for his five sons, the same for his five daughters, twelve in a family. A landed

¹³ *An Essay*, p. 159.

¹⁴ *Ibid.*, p. 160.

¹⁵ *Ibid.*, p. 161.

¹⁶ *Ibid.*, pp. 164, 166.

¹⁷ *Ibid.*, pp. 166-7.

bachelor of £1,000 per annum, when the land tax was at 2s, paid £100. A landed married man of the same estate did the same, having a wife and ten children. The poll tax was equally harsh, equally indiscriminate. Decker repeatedly states: low customs created trade, but high customs caused little trade,¹⁸ encouraged smuggling, lessened the capital of merchants, ruined manufactures. Yet Decker's scheme suddenly reveals itself as less just than cautious. All taxes on necessities or trade made people tumultuous and less governable.¹⁹

Monopolies. Beside the misfortune of taxes, monopolies were destructive to a trading nation and inconsistent with a free one. Decker mentions past villainies: the rapaciousness of governors abroad, directors' salaries, bribing, illegal practices, supercargoes, cheating by false invoices, and extensive fraud.

"But the greatest mischief of all is that the honesty of the people hath been corrupted by having presented to their eyes roguery lightly punished, if not triumphant."²⁰

Trading companies prevented the increase of navigation. by their exclusive charters, debarred merchants from a free trade to three quarters of the known world.

The dominions of the Grand Signior in Europe, Asia, and Africa are confined to the Turkey Company. All South and part of North America from Vera Cruz to Carthagenia, from Buenos Ayres round Cape Horn to California, that vast extent of coast, is the portion of the South Sea Company. All the coasts of Africa, Asia, from the Cape of Good Hope to Japan, are the lot of the East India Company. And what a small number of ports do they all trade to, and what a trifling navigation do they all maintain? There are a greater number of ship-tonnage employed in the trade to the free port of Leghorn only than all these three companies employ in their monopolies to three quarter parts of the world, like the fable of the Dog in the Manger, not eating themselves, but preventing those who would.²¹

¹⁸ Robert Walpole, it must be remembered, like Decker, was also anxious to leave the carrying trade as free as possible and to substitute for duties on the importation of foreign goods, excises on their consumption at home. He hoped by this means to render the whole island "one general free port and a magazine and common storehouse for all nations." He managed to effect this change in regard to tea, coffee, and chocolate, which were deposited in bonded warehouses and charged with duty when taken out for home consumption. He was able to increase the revenue from these commodities £120,000 a year. When he attempted to extend the principle to all imported goods as well as to articles of home production, a deep seated prejudice against the excise was aroused. The people's temper was inflamed, and Walpole abandoned the scheme. (Cunningham, *op. cit.*, Vol. II, pp. 429-30; Stephen Dowell, *A History of Taxation and Taxes in England*, London, 1884, Vol. II, pp. 96-107.)

¹⁹ *An Essay*, pp. 167-9. ²⁰ *Ibid.*, pp. 189-90.

²¹ *Ibid.*, p. 190. On the other hand see a defense of the joint stock system or foreign

Then there were the monopolies encouraged by City and Corporation Charters where freemen excluded by charter any of the same trade from settling in their towns. Could they not impose extravagant prices for their goods on their customers, and did not they do it? asks Decker.²² Monopoly laws to prevent the importation of cattle, butter, woolen manufacture from Ireland, navigation laws, laws to prevent the importation of most sorts of fish by foreigners—all these enriched the few against the many. For example, fish bore five times the price at London that it did at Amsterdam.

Decker's message is forcefully, insistently the same: wipe out monopolies, keep ports open, establish free trade.

Ill-judged laws—laws that gave a bounty on exported fish, corn, and flesh prejudicial to manufactures, laws that encouraged idleness by obliging parishes to maintain the poor whether they deserved it or not.

The National Debt—which served as a pretence to continue taxes on commodities. The foreign trade of every country, argued Decker, must decline that laid unequal taxes and oppressive excises on its people and cramped its trade, the fountain of riches, by high customs and prohibitions. The decline of foreign trade in turn, Decker reasoned, sank markets at home, increased the number of poor to burden the land and decreased the stock of people, decreased the value of lands and riches.²³

III

WHAT WAS THE GRAND REMEDY for these calamities? Decker proposes:

- 1) To lay one tax on the consumers of luxuries, to take off all other taxes, excises, and customs, and when that was done to make all ports free.
- 2) To abolish monopolies, unite Ireland, and put all fellow subjects on the same footing in trade, thus extending commerce to three quarter parts of the globe, increasing navigation and the number of buyers at home and abroad.
- 3) To withdraw the bounties on exported corn and erect public magazines in every county to be managed by twelve or more directors.
- 4) To discourage idleness by well regulating the poor, a corporation to

trading companies in William R. Scott, *The Constitution and Finance of English, Scottish, and Irish Joint Stock Companies to 1720*, 3 vols., Cambridge, 1912, Vol. I, pp. 451-61. Few individual traders, says Mr. Scott, who broke into chartered limits, succeeded, but from time to time several small companies or individuals were able to maintain their position. An agreement, however, which was generally in the nature of an amalgamation, was eventually arrived at with the chartered undertaking. Mr. Scott concludes that special foreign trades could only have been carried on, if carried on at all, by joint stock companies with far-reaching privileges (Vol. I, pp. 454, 456-7.)

²² *An Essay*, p. 190.

²³ *Ibid.*, pp. 210-4.

be established in every county consisting of fifty persons to be styled Fathers of the Poor. That said corporation was to have the power to erect workhouses, hospitals, working-schools, houses of correction, and to exercise all other powers relating to the poor. 5) To pay off the national debt by public bonds (£5 to £1000), bearing interest, negotiable by indorsement, and liquidating part of the debt yearly.²⁴

But let us spotlight Decker's novel proposal—the single tax on luxuries.²⁵

It is hereby proposed that all persons using, wearing, or drinking the following articles of luxury be obliged to take out a license yearly, paying three half pence in the pound only—

<i>All Persons</i>	<i>Computed Incomes</i>	£	s	d		
1. Keeping two coaches and six for their use	8000	} Three half penny in the pound	50	0	0	
2. Using dishes or plates of silver at their tables, commonly called services of plate	4000		25	0	0	
3. Keeping a coach and six for their use	2000		12	10	0	
4. Keeping a coach and four for their use . .	1000		06	05	0	
5. Keeping a coach and pair for their use . .	800		05	00	0	
<i>Note, chariots, four-wheel, chaises, etc. are included in the term coach.</i>						
6. Wearing jewels for their dress, besides necklaces, solitaires, rings, or ear-rings . .	800		05	00	0	
7. Keeping a sedan chair for their use	800		05	00	0	
8. Wearing gold and silver, men on their coats, and women on their gowns	500		03	02	6	
9. Using silver plate for their sideboards or tables, not having services	500		03	02	6	
10. Using china services of dishes and plates at their tables	500		03	02	6	
11. Wearing necklaces or solitaires of jewels for their dress, besides rings or ear-rings	250		01	11	3	
12. Keeping a chair or chaise with one horse for their use	250		01	11	3	
13. Drinking wine in their house, lodging or service	100		00	12	6	
14. Wearing gold or silver for their dress, except on coats, gowns, hats, or shoes	100		00	12	6	
15. Wearing jewels in rings or ear-rings	100		00	12	6	
16. Using no silver plate but spoons	50		00	06	3	
17. Drinking brandy, rum, or any spirits in house, lodging, or service	50		00	06	3	
18. Drinking tea, coffee, or chocolate, in house, lodging, or service	25	00	03	1½		

²⁴ *Ibid.*, pp. 217, 289, 294–5, 298–300, 303–4.

²⁵ *Ibid.*, p. 218.

Husbands were to pay for their wives the one quarter of the article they paid for themselves to entitle them to use the same.

Fathers (or mothers if no father) were to pay for each child under age the one-eighth of the article they paid for themselves to entitle them to use the same.

Bachelors were to be double-taxed if of 21 years of age.

No persons keeping public houses were to have music, nine-pins, shuffle-boards, cock-pits, cards, dice, draught-playing, or any gaming in their houses, outhouses, sheds, yards, gardens, or grounds, for money or liquors, except they paid in the same manner as the persons using article 9.²⁶

Decker cautions that not every article of luxury was on his list, but as for the method of raising the tax, the plan was clear.

The receiver-general of every county was to keep an open office to receive this tax during certain months of the year, in the most convenient town in each county. Those paying in January and February were to have 3 per cent of their licenses allowed them; in April and May, 2 per cent; in July and August, 1 per cent, and no allowance thereafter. Each receiver general was to deliver to the persons paying their subsidies a license for that year, these licenses to be registered with the churchwarden of the parish they lived in or the one nearest to their dwellings, persons having houses in several parishes to register their licenses in each parish.

On conviction for not registering licenses, the guilty were to forfeit three times the sums not paid for subsidies and parish rates. If they refused to pay, they were to be sent to a house of correction for six months at hard labor.²⁷

²⁶ *Ibid.*, pp. 218-9. ²⁷ *Ibid.*, pp. 219-24.

²⁸ Adam Smith presented four objections to Decker's scheme. 1) The tax would be unequal. For example, if the tax were to be paid by purchasing a license to drink ale, wine, and spiritous liquors, the sober would in proportion to his consumption be taxed much more heavily than the drunken consumer, and a family which exercised great hospitality would be taxed much more lightly than one which entertained fewer guests. 2) This mode of taxation, by paying for an annual, half yearly, or quarterly license to consume certain goods, would diminish one of the principal conveniences of taxes upon goods of speedy consumption: the piece-meal payment. The worker paid his tax piece-meal as he could afford to pay it, and when he could afford to pay it. 3) Such taxes would operate less as sumptuary laws. When the license was once purchased, whether the purchaser drank much or drank little, his tax would be the same. 4) If the workman were to pay all at once, yearly, half-yearly, or quarterly payments, a tax equal to what he then paid with little or no inconvenience upon all the different pots and pints of porter which he drank in any such period of time, the sum might frequently distress him very much. This mode of revenue, Smith finds, would produce "the most grievous oppression." He adds that in Holland people paid so much a head for a license to drink tea. Decker's idea in the first part of *Serious Considerations*, perhaps, stemmed from that country. (Adam Smith, *op. cit.*, Vol II, pp. 360-2.)

This tax, contended Decker, was capable of more exact and equal collection than any tax then in force.²⁸ Concealments were impossible. Friends, neighbors, and servants must see whether one drank wine, tea, brandy, etc. "As to our fineries, 'tis our intent they should be manifest."²⁹ The register of payment was to be open to the inspection of all the parish whereby every one could keep an eye on his neighbor to see not only that he paid but that he paid fair. The tax could be modified with time. Whatever appeared most burdensome could be the first taken off.

What benefits would ensue? asked Decker. The government need never borrow any money. All persons would tax themselves voluntarily. Few that could afford to live high would retrench; those that could not afford it would be obliged to live within their means. "This will be a sumptuary law to keep all people in their proper stations." Adding with typical neo-classic prejudice: it would not only undo the pernicious trade-destroying consequences of existing taxes, but would check luxury, the bane of virtue and industry.³⁰

Finally and most important: with the single tax on luxuries stereotyped into action and a free port trade ensuing, land would rise in value, manufactures would be shipped cheaper to foreign shores, the demand for goods would increase, navigation would expand, all the poor be employed, and smuggling prevented. England would become the storehouse and her sailors the carriers of the world.³¹

IV

MATTHEW DECKER was born in Amsterdam of a Flemish commercial family. Forced to flee during Alva's persecution, he came to England in 1702, establishing himself as a merchant. He rapidly acquired a fortune and was successively director, deputy governor, and finally governor of the East India Company. In 1716 he was created a baronet by George I. Subsequently he was a Tory member of Parliament and sheriff of Surrey.³²

At his splendid mansion and garden on Richmond Green he entertained the king. A pineapple (or ananas), said to have been the first ever raised in England, was part of the banquet. A painting was made of the pineapple with a Latin inscription beneath it stating: "This Pineapple, thought worthy of a royal feast, was raised at the expense of Sir

²⁹ *An Essay*, p. 224.

³⁰ *Ibid.*, pp. 227-8.

³¹ *Ibid.*, p. 289.

³² *DNB*, Vol V, p. 716; John Burke, *Extinct and Dormant Baronetcies of England*, London, 1838, p. 155.

Matthew Decker, and produced by the skill of Theodore Netscher, Esq.”³³ But in Horace Walpole’s castle at Strawberry Hill was a most curious picture of Rose the royal gardener presenting the first pineapple raised in England to Charles II who is standing in a garden.³⁴ Decker’s truly Dutch passion for gardening was evidenced, however, by a holly hedge (then regarded as a great ornament) which Macky, a traveler through England, describes as “the longest, the largest, and the highest that he ever saw.”³⁵

Decker died suddenly on March 18, 1749, leaving a fortune reputed to be £100,000. He was survived by his wife and three daughters and was much lamented. The *Gentleman’s Magazine* speaks of his “remarkable evenness of temper,” his “uninterrupted tranquillity of mind,” his undisturbed domestic happiness. “Indefatigable in all offices of friendship, he advised with sincerity, admonished with freedom, and acted with zeal. . . . As he acquired his fortune not only unreprouched but unsuspected, he enjoyed it unenvied. He enjoys it still, for he shared it with the poor.”³⁶

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³³ Wotton’s *The English Baronetage*, London, 1741, Vol. IV, p. 185; Edward W. Brayley, *The History of Surrey*, London, 1844, Vol. III, pp. 101–2; Rev. Daniel Lysons, *The Environs of London*, London, 1792, Vol. I, pp. 453–4.

³⁴ Horace Walpole, *The Works of Horatio Walpole*, London, 1798, Vol. II, p. 423.

³⁵ Brayley, *op. cit.*, Vol. III, p. 102 note.

³⁶ *Gentleman’s Magazine*, 1749, p. 141; *London Magazine*, 1749, p. 145; *Scots Magazine*, 1749, p. 150.

In Memoriam: Mary Fels, 1863–1953

A CULTURED WOMAN of generous sympathies and broad human interests, Mrs. Mary Fels was active in most of the worthwhile movements of her time and a leader in many of them. She shared the interests of her husband, Joseph Fels, reformer and philanthropist and a founder of the Philadelphia soap manufacturing firm of Fels & Co., and worked by his side from their marriage in 1881 until his death in 1914. Thereafter she carried on alone, her tiny, frail body nourished by a high soul. Neither age nor infirmity obstructed her; she was active until her death this year.

Mrs. Fels was born in Sembach, Bavaria, and attended St. Mary’s Academy in Notre Dame, Ind., and the University of Pennsylvania. She was president of the Joseph Fels Foundation and vice president of the Aaronsohn Memorial Foundation. The former was the coordinating body for some twenty-two foundations which she and her husband set up. Her philanthropies ranged from a farm colony in England and the endowment of many institutions in Palestine to prison, land and tax reform in the