

## Select documents

### XII. A LETTER FROM THE MARQUIS OF ROCKINGHAM TO SIR WILLIAM MAYNE ON THE PROPOSED ABSENTEE TAX OF 1773

Printed below are extracts from the draft of a letter written on 19 November 1773 by the second marquis of Rockingham, which is now in the Sheffield City Library.<sup>1</sup> The letter was addressed to Sir William Mayne, who at the time was in Dublin carrying out his duties as a member of the Irish house of commons. It concerns the proposal for an absentee tax which was later debated and rejected in that house; and in it Rockingham sets out reasons why he opposed the measure, and, indeed, did his utmost to prevent its passage.

His activity in this respect has, of course, long been known;<sup>2</sup> his surviving papers make it clear that he was not simply prominent in the opposition but quite definitely its leader and organiser. Rockingham's town house in Grosvenor Square became, in fact, the headquarters from which, with the assistance of Burke and of Burke's friend and attorney, Joseph Hickey, he directed operations. At Sheffield there are still spare copies of circular letters, lists of absentees and other material left over from this campaign.<sup>3</sup>

A public agitation against the proposal had been launched

<sup>1</sup> They are printed here by courtesy of the Earl Fitzwilliam and his trustees of the Wentworth Woodhouse Estates Co. I cite documents in the Rockingham collection as R with the particular number; those in the Burke collection (also in the Wentworth Woodhouse MSS at Sheffield City Library) as Bk and similarly by number.

<sup>2</sup> There are general accounts of the whole affair in Lecky's *History of Ireland in the eighteenth century* (London, 1897), ii. 119 ff., and Froude's *English in Ireland* (London, 1881), ii. 163 ff. The earl of Albemarle printed extracts from a few of the relevant documents which are now in the Sheffield library when he published his *Memoirs of the second marquis of Rockingham and his contemporaries*, ii. 226–34.

<sup>3</sup> Among the other material are letters from absentees expressing their views on Rockingham's attitude towards the tax and on Irish affairs generally.

when Rockingham and four other absentee peers had addressed a letter of protest to Lord North.<sup>4</sup> Of the other peers who signed this 'manifesto'<sup>5</sup> he had considerable support from Lords Bessborough and Upper Ossory, especially the former, as he had also, however, from Lord Hertford<sup>6</sup> who, apparently, declined to sign it. Further, he was advised by correspondents in Ireland of developments in Dublin and of steps which might usefully be taken. Among these was Mayne and it was to him that Rockingham addressed this lengthy defence of his conduct.

Sir William Mayne Bt (1722–94) was of Scottish origin, and, until 1757, had been engaged in the family business-house at Lisbon. By his marriage to the younger sister of Viscount Allen of Stillorgan in 1758 he had acquired Irish estates. He entered the Dublin parliament in 1761 as member for Carysfort (Wicklow), being brought in for that borough by Lord Carysfort who was married to Mayne's wife's sister. He became quite prominent in Irish politics, but was in opposition in 1773 and played a prominent part in resisting the proposed absentee tax.<sup>7</sup> Indeed, when Sir Charles Bingham was writing to Burke on November 7, he described himself, Lord Bellamont, Lord Carysfort and Mayne as being the 'most clamorous against this odious business'.<sup>8</sup>

<sup>4</sup> This protest has been printed several times, e.g. it will be found in Albemarle, ii. 227. The five peers were Devonshire, Rockingham, Bessborough, Milton and Upper Ossory.

<sup>5</sup> King George III applied this term to the peers' letter (Fortescue's edition of his *Correspondence*, iii. no. 1311).

<sup>6</sup> Horace Walpole (*Last journals*, i. 259) states that Hertford declined to sign because of his office, that of lord chamberlain. It is obvious, however, from Rockingham's papers that Hertford supplied him with useful information. Much of this Hertford probably received from Lord Bellamont. Bellamont, for instance, sent Hertford a list of names of those in the Irish parliament who might be influenced by absentees. This list he forwarded to Bessborough who sent it on to Rockingham. Judging by the endorsement in Bessborough's hand, it is this list which survives in the Rockingham collection as R3–165.

<sup>7</sup> Mayne was created Baron Newhaven of Carrick Mayne, co. Dublin, in 1776. I have taken my information about Mayne from G.E.C., *Peerage*, under 'Newhaven' and from M. Bodkin's edition of the 'Notes on the Irish parliament in 1773' (*R.I.A. Proc.*, xlviii, sect. C, no. 4, pp. 145 ff.).

<sup>8</sup> Bk 296.

As an absentee himself, Mayne had received a copy of Rockingham's circular letter and other documents and the marquis was in fact replying to his acknowledgment of these papers when he composed this draft-letter of November 19.<sup>9</sup> It was no doubt Mayne's zealous opposition, his association with the duke of Leinster and, in general, his contacts both in Dublin, and, it might perhaps be added, the city of London which prompted Rockingham to take such pains as he did in addressing one who was not a personal acquaintance.<sup>10</sup>

Certainly the draft from which these extracts are taken was composed with considerable care. More than one passage was re-written, even twice.<sup>11</sup> However, sufficient is printed here to include the principal points which the writer thought it important to make.

Rockingham's general object was to refute the suggestion that he was simply out to defend his own personal stake as an absentee and to base his actions on wider considerations of public interest and statesmanship. To some extent he had done this already in the protest of the five peers. The letter to Mayne is, however, not only longer, but includes some interesting references to the stamp act. Moreover, if the peers' letter was, in fact, as is usually assumed, the work of Burke, that to Mayne can be taken as a sample of the marquis's own unaided, if rather involved, style and composition.

More particularly he sought to demonstrate that there was really no inconsistency between his attitude on the stamp act and his opposition to the proposed absentee tax; he was not, that is, a 'liberal' on American affairs and the reverse on Irish.

<sup>9</sup> Actually he was replying to two letters from Mayne dated November 7 and 8 respectively (R3-39 and R3-46). In the former Mayne reported that he had shown the circular letter etc. to the duke of Leinster who had told him to assure Rockingham that he 'would oppose the tax if brought into parliament in every stage of it with all his power'.

<sup>10</sup> Mayne had some contacts with Harcourt himself. On Nov. 28 he wrote to Rockingham about the proposed revival of the plan in a different form reporting that he 'had the honour to dine privately yesterday with Lord Harcourt, who declared himself equally surprized with us on hearing it was to be revived'. He did not think Harcourt would give the new proposal any 'protection' (R3-78).

<sup>11</sup> It is written on a number of sheets being R151-1 to 7.

No doubt he felt the greater need to attempt this demonstration as on both questions Chatham adopted a different attitude. While over the stamp act, Rockingham had made what Professor Harlow has recently described as an 'honest effort to reconcile the two whig principles: liberty of the subject and the sovereignty of parliament',<sup>12</sup> he would not, as is well known, go as far as Chatham in the recognition of colonial rights. On the absentee tax, Chatham not only saw justice in the idea that the absentees should make some contribution, but again advanced the fundamental proposition that 'colonial' parliaments (in this case, the Irish) possessed the sole right of determining their own taxation. Furthermore he converted Shelburne (himself an absentee), and it is clear that Rockingham in 1773 had to pay serious attention to the influence of the Chatham-Shelburne combination, not least, perhaps, in the city of London.<sup>13</sup>

<sup>12</sup> In his recent *Founding of the second British empire*, i. 152.

<sup>13</sup> As an instance of Burke's activities in the City there is an interesting letter to Rockingham on Nov. 7 (R3-148a) in which he refers to Shelburne's activities. The following extract may be quoted:

I have seen Glynn who has done all that depended on him. My Lord Mayor departed [Bull had just replaced Townsend in this office] has likewise done all that was to be expected from his character & connections. He cooled by a communication w. Berkeley Square as fast as he heated from the vivacity of his natural temper. The wind that blew from the great house in our quarter quite dulled the Mansion House. No common council has been called; the letters have indeed been communicated to the Irish Society. They have acted properly, & come to a resolution of concurring in an opposition to the proposed tax. Whether it was merely accidental, or the politicks of the court or the (?) of Shelburne house, I know not, but a report was universally propagated & credited that the ministry had quite dropped the scheme. This contributed much to the postponing all ideas of calling a common council.

Rockingham employed Joseph Hickey in listing names of absentees and circularising them. On Nov. 7 he also referred to Shelburne when writing to Rockingham on these matters:

Your Lordship will pardon my mentioning that I have very strong reason to believe, tho' no certain authority that Lord Shelburne has employed Dr Goldsmith to write in favour of it [i.e. the absentee tax]. The Dr is become a great advocate of it & has even condescended to consult *me* as to my thoughts (R3-40).

This recalls Horace Walpole's similar anecdote concerning Shelburne

How far Rockingham succeeded here in vindicating his claim to consistency is another matter. The repeal of the stamp act is justified on the grounds of the commercial restraints to which, 'for the good of the whole', the American colonies were subjected. There were also, apparently, 'other considerations', which had moved him, though these he does not specify; but the commercial restraints were evidently the principal ground. However, although expressing the vague hope that Ireland might soon receive 'some indulgencies', he does not really discuss at all effectively the relevance or otherwise of the 'restraints' to which it was still actually subject at the time. Though Mayne, perhaps, was not unduly worried by this, it is bound to make Rockingham's claim to consistency more doubtful.

Further, his general insistence on doing nothing to threaten the unity and free intercourse between all parts of the empire may throw some light on his broad attitude towards the devolution of authority within it. This again sets him apart from Chatham. If, without undue strain, we can see the latter at the beginning of a long process which was to result eventually in a totally new commercial and constitutional relationship between the mother country and a galaxy of self-governing colonies, we are bound to conclude that, despite his liberalism on American issues in 1766 and later, Rockingham, for his part, had a much more restricted and orthodox vision.

In any case, the stamp act was not the most exact parallel to the proposed absentee tax which he might have taken. There were the efforts made by West Indian assemblies to introduce absentee acts of their own. Rockingham certainly knew this and his papers show that he actually looked into these precedents.<sup>14</sup> But in his letter to Mayne he refers to them only to deprecate such 'obstructions on the intercourse between the different parts and the seat of empire' and to point out that they had been 'not only disallowed but *censured*'.

However, it is interesting to notice how much he had been impressed in 1765-6 (when, as he puts it, 'so much colony business was the object of our attention'), by the power of the

and Burke (*Last journals*, i. 302-3). For Chatham's attitude on the absentee tax, see, for example, the letter printed by Lecky (ii. 121-2).

<sup>14</sup> In the Rockingham collection, R3-137 (a) and (b) are notes, prepared possibly by Joseph Hickey, on Antigua absentee acts.

West Indian interests in England. It was, indeed, a subject on which few could speak with more authority than he. For it has even been argued that, during the closing months of the first Rockingham administration, the centre of activity did not lie in the ministry, but in extra-parliamentary negotiations with the committees of North America and West Indies merchants 'to which business in the house tended to become merely the sequel'.<sup>15</sup> After such experiences it must certainly have been difficult for Rockingham to believe that the West Indies had suffered by 'many of their wealthy planters coming to England—residing here, making purchases & becoming members of the British part'.

The extracts that follow are printed as in the original except that the use of capitals, which appear in indiscriminate abundance, has been standardised according to the practice of this journal.

J. E. TYLER

Replying to Mayne's letters, Rockingham began by praising the part played by the duke of Leinster in opposition to the bill. He continued:

Possibly the warmth I profess agt this project of a partial land tax, as a fine for non-residence, may be supposed to be in part occasioned, by the consideration of my own interest. I trust I am not so biassed, & when I argue with myself, I think this measure of government so contrary to every principle on which I have acted & which I hope ever to do that I must abandon all my principles if I do not counter this measure with zeal & firmness. Good government consists in being just & equitable to all the subjects of this empire—regulations of trade may, for the good of the whole, lay partial restraints, but when they do, I assert that those parts which are affected become entitled to some recompence. Allow me to say, that where equal indulgencies are not granted equal burthens ought not to be laid & it was indeed upon the validity of those arguments joined to other considerations in regard to the circumstances of N : America, & because I deemed N : America did virtually contribute to the revenue here, by being forced to take manufactures &c & so enable

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<sup>15</sup> It is unnecessary to repeat here the instances and conclusions of Miss L. Stuart Sutherland in 'Edmund Burke and the first Rockingham ministry', in *E.H.R.*, Jan. 1932, from which I quote (p. 66).

the manufacturer here to pay the taxes, that I was so earnest in the repeal of the stamp act in America.

Good government should strive to conciliate the affections mutually between Gt Britain & all the parts which compose this empire. Does the measure tend to conciliate, no, on the contrary, it will tend immediately to create differences & animosities, between this country & Ireland, for undoubtedly the general cry in this country will be, that this tax is an oppression on those who chuse to live in England & when (which I much hope may soon happen) that some indulgencies may be asked for Ireland in the British part, I doubt not that this measure, if adopted in Ireland, will be commemorated and that instead of a cordial friendship subsisting, there will be a lurking desire of retaliating injuries.

I have long thought that the policy of this country has been too close & niggardly towards the interest of Ireland. Some advantages it naturally possesses have been looked on with a jealous eye, & it must be allowed, that the present times are too truly the area of narrow & confined politicks. Temporary expedients—tiding over a present difficulty is become the extent of the wisdom of the rulers. This great empire rose to its zenith on solid principles & on more liberal ideas.<sup>16</sup>

The glorious & immortal memory of King William is not as yet quite sunk in the breasts of the people of Ireland. Let them compare this project with the policy he recommended—it is undoubted that he encouraged his English subjects to become landholders in Ireland, he wished to promote every tie of affection & interest which would cement reciprocal friendship.

If it is urged that he restrained Ireland from the enjoyment of the *woolen* trade, let it be remembered, that his declarations in regard to the *linnen* trade were full & ample, I confess I have ever thought that in that branch of trade, Ireland was justly entitled to indulgencies in preference to any part, whatsoever, of Great Britain.

This empire great as it is will soon crumble away, if a policy is adopted the consequence of which is, to check & lay obstructions on the intercourse between the different parts & the seat of empire. Some of the W India Islands, have heretofore in their assemblys voted additional duties &c on the estates & produce &c of the lands of their absentees.

When their assembly bills to that purpose have come over here, they have been not only disallowed but *censured*, I believe there are instances both at the board of trade, also in the privy council.

Let me ask any dispassionate man, whether he thinks the W. India Islands have been sufferers by *many* of their wealthy planters &c coming to England—residing here, making purchases & becoming members of the British part. I believe no one will deny that great & infinite advantages have been reaped by the islands by this—so obtained—representation in part. I am confident the W. Islands have been great

<sup>16</sup> Or, as Burke put it later in a famous speech: 'a great empire and little minds go ill together'

gainers heretofore, & I doubt much whether the interests of N. America have not heretofore been much the sufferers by that advantage which the W: India Islands had over them.

I had much opportunity to know it well in the year 1766 when so much colony business was the object of our attention. I found it necessary soon to declare that the interest of this mother country would be the primary object of our regulations in trade &c, but that in regard to the interest of W.I. Islands, & the interests of N: America we should hold an equal hand & not sacrifice or oppress the one for the sake of the other . . .

There follows here a passage which is, however, crossed out :

I will only shortly observe, that this proposed partial land tax, being inflicted as a fine, appears to me a breach of personal liberty. It does not {menace with  
hold out} fetters chains and dungeons, but is nevertheless an attempt to deprive me of that free choice, where I shall enjoy my property, & which I claim as the birthright of a British subject.

After expounding his principles in this general way Rockingham dealt more precisely with recent events and his own share in them. Having, he wrote, ascertained that the ministers had 'countenanced the project', he and his associates had been able to 'sound the alarm on good grounds' and the general dissatisfaction which had immediately appeared had led the ministers to reconsider the matter. He believed, in fact, that '*very few* of the cabinet were acquainted with the answer which *L<sup>d</sup> North avows*', and that there had been

much industry in propagating the report that the project was abandoned.

The only risk in calling a general meeting is merely personal perhaps to myself. For if it should prove, that administration have dropped the project, & that after all, they mean *secretly* to stop its progress—even in Ireland, the calling a meeting will be deemed to have been unnecessary. Trouble given, & the motive *in me*, will be attributed to the desire of increasing clamour, & of making use of this transaction, as an engine of opposition.

(After all, there was no point whatever in associating his party with the 'clamour' against a measure which the government might well be seeking decently to bury.) As far as his own share in the business was concerned

It is the conduct I owe to all the individuals who are affected—& it is an obligation on me even beyond that consideration, for it is in behalf of the welfare & constitution of this empire.