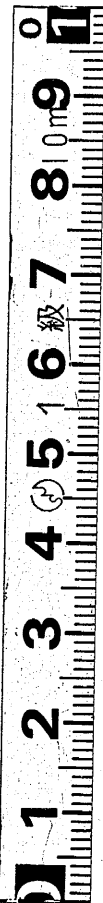


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REMARKS  
ON THE  
CONSIDERATIONS  
ON THE  
SYSTEM OF THE LAWS IN SCOTLAND,  
*RELATIVE TO SALT,*  
AND  
ON THE CASE OF THE  
PROPRIETORS AND LESSEES  
OF  
*SALT WORKS*  
IN  
SCOTLAND.

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“ We have falt springs fufficient to ferve not only our-  
felves, but even to export, if the public would be at the  
expencc of improving the water carriage, as far as it is  
capable.” Gee on trade.

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EDINBURGH:  
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M,DCC,XCIV

THE  
 REPORT  
 OF THE  
 COMMISSIONERS  
 OF THE  
 CUSTOMS AND  
 EXCISE  
 FOR THE YEAR  
 1847  
 PART I  
 GENERAL STATEMENT  
 OF THE REVENUE  
 OF GREAT BRITAIN  
 AND IRELAND  
 IN THE YEAR  
 1847  
 LONDON  
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 OF THE CUSTOMS AND  
 EXCISE  
 1848

REMARKS, &c.

In the investigation of the two pamphlets before me, regard is had to the PUBLIC and the REVENUE.

The considerations are addressed to the landed, commercial, and manufacturing interests of Scotland.

“The present duties on falt,” says the author, “made and consumed in England, is 5s. per bushel, containing 56 lib. refined falt. In Scotland the duty is 1s. 6d. per bushel on falt made and consumed there. The duty on foreign falt is 10s. 3½d. per bushel, containing 84 lib. equal to 6s. 10d. on 56 lib.”

In the case of the proprietors of falt works, it is stated, that, “before the union of the two kingdoms, the only falt made use of in Scotland was the marine falt, which was manufactured in that country.”

“Many

( 2 )

“ Many acts \* of the Scottish parliament had been passed, at different periods, for the encouragement of the manufacture ; and, in particular, only two years before the Union, a statute † passed, prohibiting the importation of English and Irish salt, under severe penalties.”

“ Since the Union,” continues the author, “ the importation of English salt into Scotland has been allowed ; but, by the 8th article of that treaty, it is declared, That, from the expiration of seven years after the Union, Scotland shall remain exempted from the duty of 2s. 4d. a bushel on home salt, imposed by an act made in England in the 9th and 10th of King William III. of England,

“ At that time the whole salt duty payable in England, including the 2s. 4d. above mentioned, was 3s. 4d. per bushel. No salt duty was then payable in Scotland ; but, by the treaty of Union, it was adjusted at 1s. per bushel, and so in proportion of three to ten. Agreeable to the spirit of this treaty, the same proportion has been preserved by subsequent acts ‡, increasing the

\* Queen Mary, parl. 9. cap. 71. 1563 ; James VI. parl. 4. cap. 56. 1573 ; Carl. II. parl. 2. sess. 4. cap. 1. 1673 ; Carl. II. parl. 3. cap. 2. 1681.

† Ann. parl. 1. cap. 2. 1705.

‡ 20. Geo. III. cap. 34. ; 22. Geo. III. cap. 39.

( 3 )

the duties ; and the duty now paid in England is 5s. and in Scotland 1s. 6d per bushel.”

*Remark.*—Our authors, and other writers on this subject, seem not to advert to the “ act 5. Ann, for ease of her Majesty’s subjects in relation to the duties upon salt.” By the 5th section of said act, it is enacted, “ That, in all cases where, by the former laws relating to the duties on salt, the time for payment of the duties on rock-salt is appointed to be nine months, there shall be twelve months time allowed, instead of the said nine months ; and, where the time for payment of the duties on other English salt is, by the said former laws, appointed to six months, there shall be nine months time allowed, instead of the said six months ; and the securities and discounts for prompt payment, after the said first day of May next, (1707), shall be regulated accordingly.”

The discount for prompt payment is, by the act 5th and 6th, W. and M. cap. 7. sect. 6. declared to be “ at the rate of 10l. per cent. per annum,” which was confirmed by subsequent acts, and is seven and a half per cent. for nine months.

Hence, the duty at present payable in England is, on salt the produce and manufacture of that part of the united kingdom, 4s. 7d. half-penny per bushel ; and,

In

In Scotland, 1s. 4d.  $\frac{2}{5}$  per bushel of falt manufactured there.

Foreign falt imported into Great Britain pays, if to be used in curing of fish, and imported in a British vessel, the wey containing 40 bushels, each bushel being 84 lib. 5s. 11d. that is 1d. .1833 per bushel of 56 lib.

Not for curing fish, and imported as above, the wey containing 40 bushels, each bushel being 84 lib. Customs L. 0 11 5

Excise per bushel, 10s. is 20 0 0 per wey

Total, per wey L. 20 11 5

That is 10s. 3d. .425 per bushel of 84 lib. or 6s. 10d. .2833 per bushel of 56 lib. which duty amounts to a prohibition of importing that article, and a protection to the falt manufacturers in Britain.

Salt, the manufacture of Ireland, Jersey, Guernsey, Sark, and Alderney, is considered as foreign falt, and subject to the same duties, regulations, penalties, and forfeitures.

*Case of proprietors, page 6.*—"For the encouragement of the fisheries, it has been provided by different acts of parliament since the Union, that all falt, whether Scottish or English, employed in curing fish for *exportation*, should be free from duty. And, by acts passed 5. Geo. I. cap. 18. and 26. Geo. III. cap. 81. the *same privilege* is extended to all falt employed

ed in *curing of herrings and other fish for home consumption*. With these exceptions, the Scottish manufacture of falt has, ever since the Union, been protected by the difference of the duties."

*Remark.*—By the 26. Geo. III. cap. 81. sect. 27. "curers of fish, in any part of Great Britain, may take from any falt works or *pits* in Great Britain such quantity of British falt as they shall think proper, for the curing of any kind of fish for exportation to foreign markets, as for the curing of herrings and other fish taken in the herring fishery for home consumption, without paying any duty for the same; and to transport and remove coastwise the falt so taken to any port or place in Great Britain," under certain regulations specified in said act.

At the delivering port, "the proprietor of such falt, or his agent, shall be at liberty to re-land the same in the presence of the proper officer; and such falt being weighed in the presence of such officer, and lodged in a warehouse, under the lock and key of the said officer, as well as of the proprietor of the said falt, shall be secured, dealt with, delivered over, and accounted for, in the same manner as is in and by the act of the 5. Geo. I. cap. 18. \* directed, concerning

\* By the 5. Geo. I. cap. 18. curers of fish for exportation may use foreign falt, or British falt without duty,

concerning the salt thereby allowed to be taken by curers of fish for exportation.”

It appears clear from the words *salt works* or *pits* in the act, That a fish-curer may take rock-salt out of the *pits*, or white-salt from the *works* in England, and apply said salt to fish in Scotland free of duty.

The law, indeed, is silent as to refining rock-salt with sea-water as is done in England. But, if

except the customs. Such salt to be weighed and warehoused at every fishing season. Proprietor to make oath of the quantity, and that it is intended for curing fish for exportation only. Then the salt to be delivered to the proprietor. After the fishing season, an account to be taken of the remaining salt, and to be warehoused. Proprietor to give an account of the quantity of fish exported on which the salt was used, with a certificate or certificates by the proper officers of the several ports, where the said fish were shipped for exportation, verifying the said account. Account to be affirmed by the oath of the proprietor or his agent. Salt delivered over to any other person to be accounted for in like manner. Neglecting or refusing to deliver such account for the space of six months, penalty 40l. Every bushel of salt taken out of cellars and not accounted for forfeits 20s. Such salt sold, given away, used, or bought otherwise than for curing fish, forfeits 20s. the bushel. In default of payment, the offender to be sent to the House of Correction. Salt wanting at re-delivering forfeits 20s. the bushel. Foreign salt embezzled after importation, and before cellaring, forfeits 20s. the bushel at 84 lib. to the bushel. British salt 10s. the bushel at 56 lib.

if the Commissioners and Officers of the Revenue indulge fish-curers to refine it in their cellars, it can in no ways injure the Revenue, if it is only applied to fish, and accounted for on oath.

If the fish-curer chooses to apply it to fish in its raw state, being antiseptic, he cannot be hindered from bruising it: And,

If he chooses to be at the expence of an apparatus of cistern and pan, I see little reason for objections to his evaporating it. Hence,

Two or three fish-curers at Trune\* and Ayr, where coals are plenty, may serve themselves, and other curers of fish, with salt manufactured of a better quality than they have at present, and perhaps at an easier rate, in sufficient quantities, as the laws even at present stand.

The curers of fish being so much eased as to salt, either in a raw or manufactured state, from duties and fees, the only object that remains to be attended to, is *salt for other purposes used in Scotland, and for exportation from it.*

*Case*

\* The Trune is about half way between Irvine and Air. A safe harbour of easy access and deep water. No river running near it, renders the sea water very strong. An excellent coal-work being within two miles of it; and, as it is so contiguous to Arran, it appears a most eligible situation for salt-works.

( 8 )

*Case of proprietors, &c. page 8th.*—"It has been suggested by certain interested persons, that a bill should be brought into parliament for the importation of English salt into Scotland at the same low duty which is now paid for Scottish salt. If such a bill should be passed into a law, the necessary consequence must be, a total stop to the manufacture of the marine salt in Scotland; all the proprietors of salt works there must be ruined, several collieries abandoned, and all the workmen deprived of their bread."

"The proprietors of salt works have not yet seen a copy of the bill, but they understand that the outlines are as follow."

"That, upon the exportation from England of English *rock* or *white-salt* for Scotland, there shall be allowed a drawback of the English duty of 5s. per bushel:" And

"That, upon the importation of such salt into Scotland, it shall be charged with 1s. 6d. per bushel, the duty payable on Scottish salt."

The author states, that "the people in some parts of the country have listened to the proposed bill with no little avidity, more especially as there has lately been an uncommon scarcity of salt in Scotland, owing chiefly to two circumstances. 1<sup>st</sup>, A war, which occasions a scarcity, from the increased difficulty of smuggling foreign

( 9 )

reign salt. And, 2<sup>dly</sup>, a most extraordinary and unlooked for tack of herrings, which have remained upon the coast for many months, and which came so unexpectedly, that people had no opportunity of providing themselves with *English* duty free salt."

*Remark.*—I cannot allow myself to think the bill intended is conceived in the terms set forth; for, it is well known, when rock or white salt is removed from the pits or works, either for exportation, or to be carried coastwise, there is no drawback to be paid, but bonds given for duty are to be vacated, on producing proper certificates of its being landed at the ports of destination; and it cannot be supposed that 1s. 6d. of duty is proposed to be paid on every bushel brought coastwise into Scotland from England, when the duty in Scotland is only 1s. 4d.  $\frac{1}{2}$  per bushel as already stated, and duty free, if used on fish.

"A war," it is said, "occasions a scarcity from the increased difficulty of smuggling foreign salt." By this it is to be inferred, that, in time of peace, foreign salt is smuggled into Scotland in such quantities as makes salt plenty. I am inclined to think, that, by the word *foreign*, the author means Spanish, Portugal, French, or Dutch salt. Salt from Ireland is as easily smuggled into the West of Scotland in

B

time

time of war, as in time of peace. But the war, and the extraordinary tack of herrings that set in unexpectedly, ought to teach the public in future, at all times, to guard against a scarcity and dearth. The author of the considerations states "the price of salt to be on the Frith of Forth at the pans, exclusive of duties, 1s. 8d. or 1s. 9d. per bushel, and the present retail price at Edinburgh, (December 1793), about 2s. 6d. per bushel, exclusive of duties. He says, "in places more remote the evil has been greater, and the price has gone beyond all bounds. In Glasgow, within these few weeks, it rose to 4d. per pound, or 1l. 2s. 3d. per bushel," that is more than 4 $\frac{3}{4}$ d. per lib.

*Remark.*—The case of the proprietors of salt and coal works does not refute this. See how attentive the British Legislature has been in this respect to England.

By the act 7. Geo. II. cap. 6. sect. 2. the Commissioners of the salt duties were empowered, at request of the Justices of the Peace at the quarter sessions, to grant licence for erecting a salt work at each of the following places, viz. Heybridge, Colchester, Maningtree, Ipswich, Woodbride, Walderswick, and Southwell, over and above those allowed to be erected by former acts or custom. For what reason? "As it may happen, that the refiners of rock-salt at those houses or places may not make sufficient quantities

of white-salt to supply the country thereabouts, or may hold up what they do make to an exorbitant price, knowing no other person whatsoever can, by reason of the act 1. Ann, erect or set up any new refinery."

May not some such law be made as to certain ports or places in Scotland, and for the same reasons?

But what is the public directed to look to for relief? An advertisement \* in the Edinburgh Courant

\* *Edinburgh, February 19. 1794.*

At a general meeting of proprietors and lessees of salt works on the east coast of Scotland,

Sir John Henderfon Bart. in the Chair,

After reading the act of parliament of Scotland 1573, cap. 56. which, on a narrative of the dearth of salt, prohibited the exportation thereof for a certain period, *Resolved unanimously*, in conformity to that precedent, and applicable remedy, that while, or so long as the regulations respecting the importation of English salt shall remain on their present footing, the members of this meeting do agree, and bind themselves to each other accordingly, not to export, or to sell, for the purpose of exportation, any salt whatsoever, for one year from this date, and for such further time, (if necessary), as shall be then agreed on; and that under the penalty of 500l. Sterling for each transgression.

*Also, resolved unanimously*, to erect or repair forthwith such numbers of additional pans as their respective situations will admit of, by which there is reason to believe,

Courant of 8th March, and other newspapers: This conduct seems to confirm what the author of the Considerations sets forth, viz. "The salt manufacturers in Scotland are engaged in a combination or society, which hold stated and regular meetings, and make such laws and regulations as they think necessary, to restrain the manufacture within certain bounds, as well as for regulating the price." The salt proprietors here make an act against exportation of salt under a penalty, and to erect twenty or twenty-five additional pans; but this is conditionally, "the law to continue on its present footing." They do not say precisely where the pans are to be erected, only as their respective situations will admit of; but, as mention is made of the Duke of Hamilton, perhaps some of them are intended to

that, (if the law continues on its present footing), from 20 to 25 pans will, at a moderate calculation, be added to the present number in the course of the ensuing Summer.

*Lastly*, Ordered, that the clerk be directed to transmit copies of the preceding resolutions to the Duke of Hamilton, the Marquis of Abercorn, Sir James St Clair Erskine Bart. Colonel Wemyss of Wemyss; and to such other members of either house of parliament as are interested in the manufacture of marine salt in Scotland.

Extracted by Alexander Kidd, *cll.*

to be set up at Lamlash in the isle of Arran, so as his Grace's tenantry on that island may not risk their lives and property by smuggling Irish salt. Others again at the Trune, Dumfries, Kirkcudbright, Oban, and in the Hebrides, by which they will have it in their power to cope with the salt refiners on the north and northeast coast of Ireland; and the more so as the coast duty is taken off the coals, for which those and other parts of this country will ever stand indebted to the Right Honourable Secretary Dundas. Such new works however are not to be expected at the hands of the present proprietors of salt works. Indeed, the smuggling of salt from Ireland would render any salt work of little profit to the erectors, as the laws at present stand.

For, although the Irish pay a duty of 1s. 1d. Irish currency per ton \* on rock-salt imported, also at an average 16s. 3d. per ton for coals imported, including prime cost, at Ayr, Irvine, &c. with duties in Britain and Ireland, freight, customhouse fees, yet the makers afford to sell their refined salt at 2l. British currency per ton to the shippers. No inland duty is paid in Ireland on salt manufactured there.

The  
\* 40 bushels, each bushel being 65 lib. is by Practice reckoned one ton. The 1s. 1d. is paid by wholesale merchants. Retailers pay six per cent. more on that duty, viz. 1s. 1d.  $15\frac{3}{4}$  twentieths per ton.



The author of the Considerations says, " At Lerne in Ireland the price of white-salt refined put on board is 1s. 2d. It is sold by the smuggler in Scotland at 2s. 6d. But, was rock-salt imported, either in a rude or manufactured state, it would be delivered on the west coast under 6d. per bushel, to which, adding the duty of 1s. 6d. the price to consumers would be only 2s."

He next supposes the quantity smuggled to be annually 100,000 bushels. This he states a loss to the revenue, at 1s. 6d. per bushel, 7500l.; and the 6d. more per bushel paid by the consumer to the smuggler 2500l. is in all 10,000l. per annum.

*Remark.*—It is not to be denied that 100,000 bushels and more of salt is smuggled into Scotland, which not being for the curing of fish, the revenue suffers a loss of 6s. 10d. .2833 per bushel of 56 lib. that is 34,284l. 11s. 8d. instead of 7500l. annually.

The meaning is, if 100,000 bushels of salt, annually consumed, were manufactured in Scotland more than is at present made, the revenue would have an annual increase of 6937l. 10s. inland duty at 1s 4d.  $\frac{1}{2}$  per bushel.

The

The importation of rock-salt into Larne district for five years is thus stated, viz\*.

Years.	Bushels at 65 lib.
1788	97,560
1789	85,800
1790	74,600
1791	79,100
1792	78,313
Total,	415,373

The average is 83,074 bushels; of this quantity a fifth part is used in the kingdom, and the remaining four-fifths, or 66,460 bushels, are smuggled into Scotland.

The late ingenious Mr Roe of Ringsend, Dublin, states, that, in manufacturing rock-salt, 19 tons is increased by sea-water to 20 tons refined salt. The sea-water at Larne being as strong as that at Ringsend; therefore, to 66,460 bushels as above, add 3498, make 69,958 bushels at 65 lib. is 81,200 bushels at 56 lib. from that quarter where are only six salt works, over and above what comes from Ballycastle, Ballintoy, and other parts.

In

\* Mr Cheltham's monthly accounts from Larne.

In the district of Borrowstowness there are twenty-six falt works, which produced in the quarter, ending 5th July 1793, 16,063.5 bushels.

10th October	20,667.1
5th January 1794	16,923.4
5th April	13,541.7

Total, 67,195.7 for year ending 5th April 1794, that is 14,004 bushels short of what is annually brought into Scotland from the district of Larne only.

Hence, we see that more than twenty-five pans will be necessary, if nothing but sea-water is to be evaporated; whereas, an addition of five or six may supply the demand, if rock-falt be admitted into Scotland for refining and encouraging an exportation, rather than prevent falt from being exported.

It must be allowed, that, to bring white-falt from England into Scotland, at the duty payable in Scotland, and apply it to other purposes than the curing of fish, will much injure the proprietors of falt works in Scotland; therefore, it is absolutely necessary to let the present bars fixed by law against it remain.

The Irish duty on white-falt of all forts is 4d. .24 per bushel of eight gallons. This is paid upon all such falt as is brought in vessels within three leagues of land, whether landed or not. This was

was very heavy about eight or ten years ago\*, and must now be so on all vessels from Scotland that go to fish on the coast of Ireland, when the fishing fails in the isles of Scotland, and sets in there. The fish-curers have to account for their falt at home, and must pay a duty † for it in Ireland, as often as they bring it upon the Irish coast, even although it may be Irish falt. Thus, the imports of white-falt appeared high in their accounts

C

counts

\* " Port Glasgow, April 10. 1786.

I have sent you two cockets, and accounts of the duty on barrels and falt, paid by our vessels for the privilege of fishing upon the Irish coast. Over and above these accounts, the admiral charges one guinea for registering the busses, and 5s. for every boat the busses has in the fishing. You will observe that the duty is upon the † empty barrel, as well as the falt.

Duty on 251 barrels	-	-	-	L. 2	16	1
663 barrels falt	-	-	-	11	1	0
Customhouse fees	-	-	-	1	10	0
Surveyor's fees	-	-	-	1	2	9
Admiral's ditto	-	-	-	1	11	0
Ditto for three boats	-	-	-	0	15	0

L. 18 15 10

Knox's observations on the northern fisheries, p. 136.

† The duty on falt only is now charged.

‡ Some fish-curers in Campbeltoun paid duty in Ireland four times for the same falt.

counts of imports, by including what was really not imported ; again, none of the salt that is run into Scotland ever appears in their accounts as an article of exportation, or as sent and brought coastwise. Hence, the consumption of salt in Ireland, by those means, appears more than it really is. But this duty on white-salt imported does not sufficiently protect their own salt works; nor is every port on the northwest coast of Ireland at all times sufficiently stored with salt to cure the fish that set in there.

In Winter last, salt was at four guineas per ton in some of the fishing towns on the northwest of Ireland, when at only 40s. in Larne.

“ There is,” (says an author of note \*), “ no business so profitable as smuggling when it is successful ; yet the successful smuggler, counteracting the wisdom of the Legislature, discourages the industry of his own country, and injures both the fair trader and the revenue of the state.” Another writer † says, “ no proposition is more obvious than this, that every duty imposed on the subject for the service of the public, that proves ineffectual, is and must be made good by some other fund levied from the subject; that he who robs or defrauds the public of any part.

\* Naismith on industry.

† Interest of Scotland considered.

part of this duty, robs every man, in so far as his property is affected by such deficiency ; and, that every fair and honest trader is defrauded and hurt in his dealing, by the smuggler that sells his commodity cheaper than he can do.” If so, it follows, that a smuggler in Britain or Ireland ought to be as much detected as a thief or a robber ; yet, if any smuggling can be winked at, it is small boats, from five to eight tons burthen, that are cleared out in Ireland for the fishery, and yet run their cargoes on the Scottish shore \*. Why ? They are neither under any bond or oath ; and, if they fall into the hands of a revenue officer in Britain, their property, that is, the boat and salt, is forfeited.

Such as clear out a cargo of salt on the east of Scotland for a port on the south, as Dumfries, Kirkcudbright, &c. land their salt in Arran or Cantire, proceed to Larne, there take a cargo instead of the other, and discharges it, in virtue of

\* There is often a necessity for smuggling it, as happened from July to March last. If the people in Scotland had not been thus supplied, the effects might have been fatal. Men and horses came upwards of twenty miles from the shore, and remained eight or ten days waiting on the arrival of a small boat, so as to carry off a few bolls of salt to their homes. When meal or grain is at a high rate, it may be imported or delivered out of warehouses at a low duty ; but not so with salt, although so necessary an article in life.

of the despatches got on the east coast. Others, again, who take in a cargo in Ireland for Scotland, in legal vessels, and clear out for a lesser quantity than is on board, such persons, I say, are not entitled to the least degree of compassion, as they are robbing the public and fair trader, by means of perjury and deceit.

Mr Knox, in taking a comparative view of the advantages given to the Irish fishers over those of Great Britain, says \*,

“ English rock-salt is exported to Ireland duty free, which being of a strong and good quality, is more proper for curing fish than salt made from sea-water in these kingdoms.”

“ No rock-salt is allowed to be imported into Scotland; on which account, when, (as in time of war), foreign salt cannot be easily procured, the Scots are obliged to purchase rock-salt in Ireland, and to pay the full duties on the same, though imported into Ireland upon a drawback.”

By rock-salt purchased in Ireland is meant, the rock-salt refined in Ireland into white-salt. Rock-salt, in its raw state, has never been imported into Scotland.

“ The Irish salt laws are simple, and well adapted to fishers of every description.”

“ The British salt laws have proved extremely perplexing to the northern fisheries.”

An

\* Considerations on the northern fisheries, p. 111, 112.

An account of salt imported for ten years into Ireland was laid before the Irish House of Commons, and stands as under, viz.

A. D.	Tons of rock-salt imported.	Tons of white-salt imported.	Tons of foreign salt imported.	Tot. tons of all sorts.
1774	15,884	8,931	9,908	3,4723
1775	13,145	8,599	10,635	32,379
1776	14,585	9,331	14,551	38,468
1777	14,107	9,806	14,324	38,236
1778	16,219	12,029	11,149	39,397
1779	16,121	10,779	10,141	37,042
1780	16,590	10,000	14,001	40,591
1781	16,056	13,259	18,663	47,978
1782	15,641	14,025	13,571	43,238
1783	17,517	15,932	12,501	45,950

By this, we see the salt works in Ireland do not supply the consumption in that kingdom, and yet they are powerful rivals to any salt works that can be set up in the West of Scotland, unless rock-salt be permitted to be brought from England.

But salt is not the only article smuggled from Ireland; great quantities of soap and leather \* are run over in those salt boats; and, since the duty

\* An inland duty of 1d. per lib. being now laid on leather manufactured in Ireland, that article will be an object of less moment to smuggle into Britain.

duty on tobacco has been lowered in Ireland, it is now smuggled into Scotland in a manufactured state. While the British revenue, and the manufacturers of salt, glass, leather, soap, and tobacco, are injured by smuggling, the Irish revenue, distillers, and other manufacturers in that kingdom, suffer by spirits, muslins, printed calicoes, &c. being brought upon the Irish coast in the same vessels that carry off their salt, &c.

This, on the British side, is perverting the salutary intentions of the act 32. Geo. III. cap. 50. "for the relief of the coast trade of Great Britain." For, such articles being shipped coastwise, without giving bonds, the adventurer may put into Ireland, and either pretend distress, by contrary winds, or run his goods as occasion serves him. From this, it appears necessary that some mode should be fallen on by the ministry, in each kingdom, to check those practices.

There is another advantage that Ireland has over Britain, in respect to salt, viz. all vessels trading to and from Ireland in general are supplied with salt and salt provisions in that kingdom. This cannot be called smuggling or an importation; the quantity per annum may be reckoned at 10,000 bushels\*. This, to the British revenue, is an annual loss of 1503l. 2s. 6d. reckoning

\* Mr. Roe makes the quantity 20,000 bushels.

reckoning 5s. for England, and 1s 6d. for Scotland, with a discount of 7½ per cent.

The British revenue also suffers a very considerable loss annually, by salt shipped at Ringsend and Ballbrigen, that is smuggled into Wales; which, with hard soap into Scotland and Wales from Dublin, forms a considerable part of the smuggling trade.

I believe the quantities of salt smuggled into Scotland from Ireland are exaggerated by some writers.

A noble Lord \* states the quantity 465,303 bushels annually, or 11,632 tons. Dr Anderson says †, "That a person in the isle of Skye told him he had imported in one year from Ireland 972 tons of salt, and that he was not the only importer in the island." The Doctor ‡ supposes 500,000 persons in Scotland supplied with Irish salt; the amount of duties as charged in Scotland, he says, would yield 30,000l. The proportion, according to this statement, without regard to discount for prompt payment, will stand thus, as 1s. 6d. is to one bushel, so is 30,000l. to 400,000 bushels, the quantity supposed to be consumed

\* Lord Dundonald's thoughts on the trade of salt, &c.

† Note to the fishery reports, p. 158.

‡ Ibid.

consumed by 500,000 persons annually. This supposition and calculations of the Doctor are not to be admitted, because it would be allowing 4-fifths of a bushel, or 44 lib. to be consumed annually by each person. But I incline to think 14 lib \*, or the fourth of a bushel, is sufficient for each, which establishes the supposition, as stated by the author of the Considerations, of above 100,000 bushels annually smuggled into Scotland.

The next object that falls under consideration is the difference of the qualities of salt, as stated by our authors.

The author of the Considerations says, p. 10th, "the only salt at present made in Scotland is from sea-water. This marine salt, from the quantity of fuel necessary for the evaporation in making the salt, is not only expensive, but the quality is bad, because it contains a bitter, which, in place of preserving, tends to corruption. It cannot therefore be used in salting fish, or in curing provisions for long voyages. It will neither make good salt beef, or good salt butter,"

The author of the Case of the proprietors of salt works says, "the sea-salt is equally fit for the

\* Neckar's calculations make  $13\frac{1}{2}$  lib. to each person in France. Mr Young states the consumption in his family to be 12 lib. 8 ounces by each person.

the curing of provisions with the rock-salt, and is in many cases even preferred to it. In particular, the London fish-mongers, engaged in the Iceland fishery, have for fifty years past been extremely anxious to have their fish cured with Scottish salt, and always give special directions to their vessels to get their salt from the Frith of Forth. The white-salt used at the victualling office in London is chiefly the marine salt, for which certificates are required upon the oath of the vender. Aberdeen pork, which is cured with Scottish salt, is famous for its excellence."

*Remark.*—It is computed, that three tons of coals are required to refine five tons of salt from rock-salt and sea-water at Larne. The coals are chiefly from Ayr and Ballycastle, not of so strong a quality as Harrington and other English coals. It will require a greater proportion of pan-coal, but the construction of the pan may lessen the consumption of coal. So much as to cheapness of fuel.

In Mr Knox's considerations on the northern fisheries, p. 135, a letter to him, dated "Rothfay, March 19. 1786," says, "if any person is against the importation of rock-salt, he must be completely ignorant, because there can be no good salt without rock-salt; and, if that was got, we would need no foreign salt, as at present is the case."

D

Mr Roe,

Mr Roe, who was a considerable manufacturer of falt at Ringsend, and an excellent chemist, in his answer to a pamphlet, published by the Earl of Dondonald, entitled, Thoughts on the manufacture and trade of falt, says, p. 45, "experiments prove *bittern* to be one of the most antiseptic substances that we know of, at least considerably more than the purest common falt. For unfortunately, common falt, however pure, is one of the least powerful antiseptics of all the saline substances. This, Sir John Pringle, and others after him, have sufficiently proved." Ibid, p. 61.

*"A comparative view of Sea-salt, considered as an Antiseptic, with other Saline substances, from the experiments of Sir John Pringle, Bart."*

Sea-salt	1 as a standard.
☞ Sal gem	1 +
Tartar vitriolated	2
Spiritus mindereri	2
Tartarus solubilis	2
Sal diureticus	2 +
Crude sal ammoniac	3
Saline mixture	3
Nitre	4 +
Sal of hartshorn	4 +
Salt of wormwood	4 +
Borax	12 +
Salt of amber	20 +
Alum	30

+ This character is to shew that the substance is stronger than the number set down by some fractions, except in the three last, where it imports being stronger by some units.

"A

☞ "It does not appear that Sir John was in possession of the strongest kind of falt, by sal gem appearing more antiseptic. The contrary of which will appear in the following experiments."

"Expe-

“EXPERIMENTS to determine the Antiseptic Power of different Kinds of Salt and Saline Substances.”  
 “An ounce of lean Ox-beef, with three ounces of water, was put into several wide-mouthed Bottles, and the quantities annexed, of the substances, to be examined, were added and put into a stove 14th March 1786, Thermom. 60° to 80°”

	16	17	18	19	20	21	22	23	24
1. Water, as a Standard	changing	fetid							
2. Clear Sal Gem $\frac{1}{4}$ oz.	no change	changing	slightly fetid	very fetid					
3. St Ube's Salt $\frac{1}{4}$ oz.	no change	no change	no change	changing	fetid				
4. St Ube's Salt $\frac{1}{4}$ Bittern $\frac{1}{4}$	no change	no change	no change	no change	no change	no change	no change	change	slightly fetid
5. Northwich course Salt $\frac{1}{4}$	no change	no change	no change	slightly fetid	very fetid				
6. Course heavy Salt made in Ringfend $\frac{1}{4}$	no change	no change	no change	no change	no change	changing	slightly fetid		
7. * Common soft Salt $\frac{1}{4}$	no change	no change	no change	no change	no change	no change	no change		
8. Salt of Silvius $\frac{1}{4}$	fetid	very fetid							

\* Salt commonly used in Ireland, and made from rock-salt and sea-water.

REMARKS  
 ON THE  
 FOREGOING TABLE.

- “ 1 Water began to change on the 3d day.
- 2 Sal gem changed on the 5th day.
- 3 St Ube's salt on the 7th day.
- 4 Do. with bittern, on the 11th day.
- 5 Northwich course salt, remarkably pure, changed on the 6th day.
- 6 \* Course Ringfend salt changed on the 8th day.
- 7 Ordinary fine salt changed on the 5th day.
- 8 † Salt of Silvius alone seemed to promote putrefaction, and changed before water.

\* “Salt perfectly pure, heavy and hard, made for experiment.”  
 † “Salt made with the vegetable instead of the mineral alkali.”

When



When rock-salt is imported at Dantzick, the proprietors cause all the clearest of it to be beat into casks, and sent up the country into Poland. The refuse is thrown into a cistern, along with sea-water, the lee of which is run into a pan, and refined into white-salt.

The brayed rock-salt is not so easily dissolved as common small-salt, therefore it may be used in repacking herrings intended for exportation, instead of foreign great-salt. This may prove of great consequence to fish-curers during a war, when freight, insurance, and seamen's wages are high, so as to render salt scarce and high priced, in case no alteration of the present laws takes place. But, if rock-salt be freely admitted into Scotland, the salt-makers on the east and west coast will strive to rival each other in excellence of quality, and lowness of price\*. The fish-curers may get salt of any quality they please. The public will be served with it amply, and at a reasonable rate, and the redundance exported to other countries.

The revenue will also be increased, as the temptation to smuggle salt will be lessened; and, if the evaporating of rock-salt, as well as the distilling of spirits, be superintended by excise officers,

\* In March last, the price of English salt delivered at Liverpool for curing fish was 3d. per bushel.

officers, smuggling from the pans will not so easily be effected as at present, because the excise and customs will be a check to each other.

Again, it will be a consumption to the pan-coal on the west coast of Scotland, which is so clearly pointed out, as necessary for the proprietors of coal works, by the author of the Case of the Lessees, p. 26. "In all collieries on the east coast, a considerable part, and in some, almost half of the colliers are employed in raising, and their wages paid from this culm or pan-wood, used in the manufacturing of salt." Hence, what is good for collieries on the east coast, is certainly not bad for those on the west coast. It is equally necessary to have the pan-wood or culm removed out of the pits on the Clyde, as those on the Forth.

It is here necessary to advert to what the author of the Case of the Lessees says, p. 13th, "a field would be opened for a new illicit trade of the most important kind; large quantities of the English salt would be brought to the southern counties of Scotland, for the purpose of being smuggled back to the northern counties of England by land. By this operation, an advantage would be gained of no less than 3s. 6d. per bushel, which allowing 6d. for expence and risk, would leave 3s. of free profit. L. 7 Sterling would be gained upon a single cart load."

*Remark.*

*Remark.*—Admitting all this, let us inquire how much a cart load is that is to gain 7l. If 3s. require 56 lib. how much will 7l. require? Answer 23 cwt. 1 qr.  $9\frac{1}{3}$  lib. Now, suppose the prime cost and freight of 23 cwt. 1qr.  $9\frac{1}{3}$  lib. to be at 10d. per bushel\*, that is 1l. 18s. 10 $\frac{1}{2}$ d. duty at 1s. 6d. without discount, is 3l. 9s. 9d. total 5l. 8s. 7 $\frac{1}{2}$ d. besides the horses and carts. Who can be supposed to run such a value in risk twenty or thirty miles, where excise officers are constantly on the watch? Is this a smuggling, easy, expeditious, or secure?

There are three or four thousand bushels of salt sent coastwise annually, from the east of Scotland to Dumfries and Kirkcudbright. But no complaint of smuggling any part thereof into England has ever been made.

Another apprehension the same author is under, he states in p. 22. that “the mines of rock-salt, however abundant, is certainly not inexhaustible.” The author of the Considerations says, p. 13. “In the county of Cheshire there

\* The English salt for curing fish is at present sold in Leith for 1s. 6d. per bushel of 56 lib. The foreign salt is 6d. per bushel of 84 lib.

is an inexhaustible rock of salt. This rock-salt is unfit for use in its original state, but, when dissolved in water, makes a very strong brine, which, being boiled in pans, and thus refined, makes a fine white-salt.”

*Remark.*—It has been already proved that rock-salt is antiseptic in its original state. The proprietors of the salt pits are best judges of the prospect of their durability. Charity begins at home. If it appear, they will soon exhaust, Why not stop the exportations to foreign countries? Let Britain be first supplied, next Ireland, and islands under the dominion of Britain, and then foreign countries. But, as long as any exportation of it is permitted, let Scotland receive the same benefit.

The author of the Case of the Lessees makes a distinction between the English and the Scottish revenue that I do not well understand. I consider the revenue that arises from salt, whether in Scotland or England, to form part of the British revenue, whatever way it may be appropriated.

He says, p. 31. “That government may raise the present revenue in Scotland, from 20,000l. to 70,000l. a-year.” All that can be answered to this is, the minister and members of parliament are best judges what to do: They are the

E guardians

guardians of our liberties and properties. If at any future period the exigencies of the state require such an imposition, why not pay it on this as well as on any other necessary of life?

It is not absolutely necessary that the proprietor of a salt work should be the proprietor of a colliery. In Dublin, and in some other towns in Ireland, a lime-burner and salt-maker is one person. The salt-pan is set above the lime-kiln. The fire that burns the lime evaporates the salt. Suppose salt works erected at the Trune in Ayrshire\*, the proprietor of the coal work may take a certain share, and others in the neighbourhood the remaining shares; so in other places. By this means, smuggling will be discouraged, and salt works supported, along the coast, and in the islands on the west of Scotland. Again, peats or turf will answer in places where and at times when coals are not to be had. Excellent salt is made in Holland, by the boiling pans on fires of turf. A person may there purchase salt of two, three, or six days making. The art of manufacturing salt there approximates nature; and the Dutch salt is reckoned to have a finer flavour than the salt of any other country.

It is certainly more the interest of the inhabitants on the east and west coast of Cantire, the coast of Ayrshire, Carrick, and Galloway, the

\* See note, p. 7.

the islands of Arran\*, Bute, Isla, Gigha, Jura, Mull, Tirey, Coll, Skye, and Long Island, to depend on salt manufactured from rock-salt on the west of Scotland, or in some of the said islands, than on the present mode of a difficult and uncertain supply from smugglers, at the risk of their lives and property, and the injury to the revenue and their country.

To conclude. It is evident that the people of Scotland are not at present supplied from the salt works in it with salt in quantity, quality, and at so easy a rate as is necessary, and may be obtained, if rock-salt be permitted to come coastwise.

That this deficiency is supplied from other countries, by smuggling and fair importations.

That the revenue is and has been much injured, by the continued smuggling of salt on the west of Scotland from Ireland, without any benefit arising to the revenue of that kingdom.

That the proprietors of coal works on the west are not on an equal footing, as to pan-coal, with the proprietors on the east of Scotland.

That

\* Arran, within the Frith of Clyde, contains seven thousand inhabitants, is sixteen miles in length, by nine in width, hath three excellent harbours, of which Lamash is the most considerable, where shipping ride securely in all kinds of weather. Knox's observations on the northern fishery, p. 148.

( 36 )

That the canal being now completed, a fair opening is made for all who may wish to manufacture rock-salt; and, that the importation of rock-salt, on certain conditions from England, will promote industry on the west of Scotland, and the northeast coast of Ireland, and be of infinite advantage to the fisheries, instead of that idleness and negligence the inhabitants at present are accustomed to, by carrying on a reciprocal smuggling trade between the two kingdoms.

THE END.