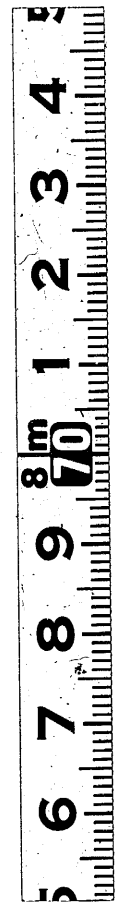


0505

87-1



R E M A R K S
ON THE
PRESENT STATE
OF THE
D I S T I L L E R Y
OF
ENGLAND AND SCOTLAND.
PRICE ONE SHILLING.

R E M A R K S
ON THE
P R E S E N T S T A T E
OF THE
D I S T I L L E R Y
OF
E N G L A N D A N D S C O T L A N D ;
CONTAINING
A REVIEW OF THE DIFFERENT PUBLICATIONS
OF THE SCOTCH ON THAT SUBJECT.

TOGETHER WITH

An impartial STATEMENT of the EVIDENCE and other Circumstances brought forward during the late Contest.

TO WHICH IS ADDED,

An authentic Account of the Excise Duties for England and Scotland, paid into the Exchequer from the 5th of April 1787, to the 5th April 1788.

L O N D O N :

PRINTED AT THE Logographic Press,
AND SOLD BY ROBSON AND CLARKE, NEW BOND STREET; J. DEBRET,
PICCADILLY; AND W. RICHARDSON, ROYAL EXCHANGE.

R E M A R K S, &c.

THE alarming situation to which the CORN DISTILLERS of ENGLAND have been reduced by the inequality of duty between them and the SCOTS, since the passing of the licence Bill in the year 1786, became, a few months since, an object of public discussion.

It was considered by the Legislature as a matter of such serious import, that after a full and candid investigation of the subject before the House of Commons, it was judged highly expedient to lay an additional duty of sixpence per gallon on all spirits imported into England, in order to prevent

B the

CORRECTIONS AND ERRATA.

Page.	Line.	Correction.
18	16	Dele the word <i>to</i> .
21	16	for <i>enconsidered</i> , read <i>considered</i> .
30	last line,	for <i>condescensions</i> , read <i>condescension</i> .
53	line 8,	for 32,000, read 37,000.
54	2,	for 15. 10d. read £1. 10s.
59	4,	ditto ditto.

(2)

the total ruin of a trade which has ever been considered of the greatest consequence to the revenue of GREAT BRITAIN, and the LANDED INTEREST OF ENGLAND.

The evidence on the part of the English Distiller, was full and convictive;—and even that which was produced on the part of the Distillers of Scotland, not only evinced the propriety of the Appeal, and the justice of the allegations contained in the Memorial, but proved in the most decided manner, the indispensable necessity of the Reform that was adopted. The opposition it met with, arose from national prejudice and attachment;—and not from any declared impropriety in the measure;—from interested Individuals who depended alone upon their INFLUENCE for support, and not upon any fair or just objections to the Memorial.

The business of a permanent Bill will now very soon be agitated;—and there never

(3)

ver was a period when the assistance of every man connected with the Distillery, was more necessary towards its establishment upon a reciprocal basis. Indeed, it is a matter of no less consideration to every other branch of Manufacture, that hath either an absolute, or relative connexion with the Laws of Excise. The grand question seems to be, whether under the mask of local advantage, the Manufacturer of England shall patiently and tamely suffer the Scotch Manufacturer to enter into a competition, whose whole support must exist in collusive and illicit practices;—and whereby the Manufactures of England would in a short time be wholly transferred to Scotland.

It is not the design of the author of these Remarks, to make violent professions of extreme impartiality and disinterestedness;—convinced, that a fair and candid investigation of the contents will best establish its merits, and stamp his claim to the approba-

(4)

tion of his Readers.—It his wish to consider the subject with as much care and precision as possible;—to refute positive assertions, made without proof, and to point out the numerous errors and misrepresentations, contained in a variety of publications that have made their appearance;—tending to mislead the judgment, and prejudice the minds of persons, who are any way interested in the subject of the Distillery:—misrepresentations, which it becomes a part of every man's duty to detect and expose.

During the late contest, it has appeared, that every advantage that could possibly be taken of the Revenue since the passing of the Licence Duty, has been practised in Scotland;—their Conduct hath been uniformly deceptive,—not confined to any particular object, but general and extended;—nor have their own friends (whose assistance and support they once so gratefully acknowledged) been left out of the list of those they have

(5)

have deceived.—Unfaithful to each other, it is less a matter of surprize that they should use no ceremony with their neighbours in the South.—How honourably, and with how much gratitude have they acted towards the landed interest of their own country!—It therefore requires the more caution, and the greater circumspection, to treat with them on subjects of such consequence, as the permanent establishment of a system, in which their interest will be so materially concerned.—Did they not pledge themselves by the Resolutions in their circular letter, “to regulate their Manufacture by the late Act, and execute the same with good faith?”—That “their gratitude to their Benefactors would stimulate them to promote the interest of Scotland by the suppression of smuggling, and thereby create a consumption of Spirits in their own Country, consuming their own grain, cultivating their own lands, and uniting the advantages of Distillery, Agriculture,

B 3

“ and

“ and Population;” the two latter of which they cry up as “immense Sources of Wealth.”

How strictly have they adhered to these Résolutions, which they pledged themselves to pursue!—by importing from England and other countries almost all the barley they have made use of. In the years 1782, 1783, 1784, 1785, and 1786, 80,000 Quarters of Corn were annually imported by the Scotch Distillers from England, and 30,000 Quarters from other countries, and in the year 1787, they imported 150,000 Quarters from England alone.—It may be premised, that this has only been the practice of two or three large Houses;—but what said an Evidence at the Bar of the House of Commons?—That Mr. Renny of East Lothian, with a Still of not more than 500 gallons, made all his malt from English grain.”

In a letter published in the Caledonian Mercury of the 31st of last March, it is observed, that “Landed Gentlemen of

“ Scot-

“ Scotland complain of English Barley being brought down, to the prejudice of their own growth.”—And in another Letter of the 3d of April, signed “A FARMER,” it runs, that “they used English Barley (those who had money or credit with the Bankers), whilst the Scots Farmer had only to supply bad paymasters who could not import.—That indirect means were used to open the ports when they ought to have been shut, sending their money abroad for foreign Grain, to the injury of the Farmer and Country.” Have not indeed, all who have written on the subject, dwelt with uncommon force on the advantages they should derive from the being able to annihilate the smuggling of foreign Spirits, if the duty was laid suitably low, whereby they should save a bounty on Corn exported to Holland, and keep the money paid to foreign Nations among themselves?

The local advantages of Scotland, one and all confessed, are very considerable, and

(8)

would enable them to do every thing they wished;—that “*a Distillery of 400 Gallons, produces dung for 40 acres of wheat, or 50 of barley;*” and that the Distiller who, from his local situation, possesses a sufficient quantity of ground for cultivation, must have a great advantage over his Neighbour of the same Trade, who has not the means of applying his dung to the same profitable purpose.—That “*on a Farm of 213 English, or 168 Scotch acres, a Distillery with a Still of 50 gallons would produce a difference of £.613 per annum, and the manure alone, from 90 oxen and 120 hogs would be £.173 19s.* Sir John Dalrymple tells us, that “*160 acres yield the Farmer £.160 in Scotland; but that a Distiller to feed 80 oxen, on a profit of £.8 each, would have a gain of above £.800, independent of his profits as a Distiller.*” In the evidence before the House, it was declared, that a Farm of 1500 Scotch acres, increased in value from 15s. to 30s. per acre, by the assistance

(9)

assistance of a Distillery.—That this application of manure is a *discovery* made by the Scotch, as asserted by them in their “*Report,*” cannot be admitted, — or that it gives the Scotch Distiller a superiority over the Distiller of London;—many of whom apply the dung to the *same* purposes, and others dispose of it to those that do.—As the Scotch seem to hold the advantages of manure in so very consequential a point of view, why do they not adopt the practice of the Chinese, who, one of their writers observes: “*Save the Shavings of their beards, and prohibit the turning up against walls, lest any thing should be wasted.*” — Surely the Scotch have an opportunity of being full as careful as the Chinese; and in the last instance, the drinking of whisky, or weak corn spirit punch, that operate as powerful diuretics, must give them a considerable advantage.—In their zeal to express the advantages they possess, and the desire of having the duties by way of licence on their Stills; they have frequently

(10)

quently deviated from the truth;—and many of them seem to have engaged in subjects with which they were very little acquainted. In other instances they appear to have confessed and admitted more than they intended; and not unfrequently, their opinions and statements are perfectly opposite. Sir John Dalrymple was so confident of the good effects of a tax on the Stills, that he says, “*even £.3 per gallon, would enable them to rise triumphant over Holland and France.*”—But another writer seems to be of a different opinion, and observes, that being underfold in their own natural market by the Smuggler, they were induced to send considerable quantities to the London market, that were distilled in Scotland. In their “*Observations,*” they say, “*if the Distiller was left at perfect freedom, he would have his wash so diluted as to yield perhaps, 130 gallons in place of 100, and thereby produce a greater quantity, say three or four gallons of better spirit.*” How different was the

Evi-

(11)

Evidence at the Bar of the House, where some of them *thought proper* to declare, that the practice was in the proportion of 200, 215, 230, and even so far as 480, and 530 gallons to a quarter of corn. The writer of the “*Observations*” candidly admits the quantity to be 130 gallons, and three or four gallons of spirit more than by a proportion of 100 gallons.—And that Mr. Bishop of Maidstone considered 240 gallons as a fair proportion to a quarter of Corn, and amply sufficient for the purposes of *his Geneva*, (which the Scotch say, “*in point of flavour is equal to the very best Hollands,*”—) is clear by his obtaining an Act of Parliament establishing *that proportion*.—By Evidence also produced before the House, it was fairly confessed, that their practice was really from 135 to 140 gallons, and the produce of Spirits, 20 gallons and two pints from a quarter;—which, allowing three gallons for the diluted quality of the Wash, *agrees with the evidence* brought by the London Distillers, of 17 gallons, or thereabouts.

With

(12)

With respect to the produce of a Licence on Stills, one of their Writers states, that, “ in 1782, Stills England amounted to 264,000 Gallons, and in Scotland to 81,000 Gallons, Together, 345,000 Gallons, which, at 30s. per Gallon on the Still, would produce 517,500l. which is equal to the Revenue produced for 20 years back.” This Gentleman seems to have been a very imperfect master of his subject. The Farmers, in their address to the Landed Interest of Scotland, have in some degree shewn themselves to be much better acquainted with it;—for they state, “ that, if the Revenue were collected on the contents of the Stills, it would be reduced to 100,000 Gallons, which, at £. 5 per Gallon, would produce £. 500,000; by which, say they, the Spirits might be sold to the Rectifiers, from 2s. 6d. to 3s. per Gallon.” It is to be wished, that the Farmers had been equally consistent in some other of their Reports and Observations.—Speaking of the price of Spirits consumed in England, they pre-

(13)

mise, that “ the Licence-Duty should not be too low, not lower than to allow Spirits to be sold at less than 2s. 6d. per Gallon.” This may be a just remark;—but how the Farmers have gained their information respecting “ the good people of England drinking Corn Spirits converted into most excellent French Brandy, by only putting in a few drops of a certain compound,” is as unaccountable as their idea of the excellence of Mr. Bishop’s Geneva.—Without meaning the slightest depreciation of Mr. Bishop’s merit as a Distiller, it cannot be admitted that his Geneva is of so eminent a quality, or that it may not be immediately distinguished by an ordinary palate from the true Gin of Holland. If the Farmers (who were certainly the best judges) had been consulted on the Doctrine of Agriculture, and Population, laid down by the Writer of “ Reasons, &c.” the following idea on that subject might probably have carried more conviction:—Perhaps, indeed, they were restrained

(14)

strained by their modesty from speaking so highly in favour of their own prowess.

“Population,” says this Writer, “*arising from Agriculture, is the only superabundant one in the Kingdom: Neither the Carpenter, nor the Mason, though the healthiest next to the Ploughman, breed sufficient numbers to supply the demand of hands for their respective Manufactures;—it is the Ploughman who breeds a sufficient supply, not only for his own natural decay, but for the artificial waste created in the human Species by all the other Manufacturers, even the most healthy.*” —

If this idea should once be generally promulgated, the young Farmers would stand a fair chance of becoming people of some consequence in female estimation. Robust health is certainly a powerful recommendation;—but it is no less certain, that Men, apparently of less Stamina, and who do not possess the advantages of air and exercise with the Ploughman, make shift to fill their habitations with children. A Weaver, for

(15)

for instance:—Look into Spitalfields, and see how the streets are lined with the produce of *their industry*.—We have likewise a recent instance of a Taylor's wife having eight children at three births;—and the Nabob of Arcot, who, it may be presumed, is not much of the plough-breed, has lately requested the aid of an English Physician, because, at the age of seventy, he had only born to him eighty-seven children in the course of the last year.

It has been insisted, that the industry, the health, and the morals of the inhabitants of Scotland require, that Spiritous Liquors should not become either too plenty, or too cheap;—and that it is a matter of doubt, whether the best interests of the country will not be more promoted by diminishing than increasing the use of Spiritous Liquors, and in place of them, by encouraging and extending the consumption of good ale, brewed from the malt of the grain of that part of the united Kingdom, which, it is believed

(16)

believed, would afford a full and proper
 mercat and adequate price for the barley
 of Scotland.—In answer to this, it is al-
 ledged by them, that “ *no Liquor agrees*
“ with the taste and constitution of the people
“ of Scotland better than Punch made of Corn
“ Spirits;—it affords a long, large, and agree-
“ able beverage:—Strong Ale in small quanti-
“ ties does very well; but when deeply, or even
“ habitually drunk, is the liquor of Stupidity,
“ and, in some constitutions, the parent of the
“ worst of Disorders, the Stone in the Bladder.”
 This Gentleman entertains a very different
 opinion from one of his Countrymen, who
 brings Boniface to prove that Ale is Meat,
 Drink, and Sleep to a Man. And, not-
 withstanding the opinion respecting Corn
 Spirit Punch, there may be found plenty
 of Bonifaces in England, who are not
 more stupid than their Neighbours, and
 yet are neither afflicted with Stone nor
 Gravel:—Indeed, according to the lan-
 guage of Medical Professors, “ *the foreign*
“ acid,”

(17)

acid,” introduced into the body, by the use
 of Punch, is full as likely, if not more apt
 to create Gravel or the Stone in the Bladder—
Vide a late ingenious “ *Treatise on Gout*
and Gravel.” The Writer of “ *Reflections,*
“ &c.” seems to be another friend to
 Boniface’s plan:—“ *Corn Spirits,*” he ob-
 serves, “ *are too cheap in Scotland, and their*
“ excessive use is fast pigmytizing the breed of
“ our labouring people; so that if Edward
“ Longshanks was to revisit fifty years hence,
“ he would conquer all Scotland with the
“ Lumber Troop of London alone; for it is
“ admitted by every body, that Ale, not Spirits,
“ ought to be the beverage of our labouring
“ people.” It is a whimsical thought;—and
 it may be proper to leave the returning of
 this facetious compliment to the Lumber
 Troop themselves, under a firm persuasion,
 that those Sons of Mars will act perfectly
 consistent with their own martial dignity.

C

“ REIPUB-

“REIPUBLICAE CAUSA,” another of the Scots Advocates, speaks thus peremptorily relative to the benefit of a Distillery in Scotland: “*I maintain that the offals do more than defray the daily expences of a large Distillery, whose every thing is executed upon a grand scale; and, therefore, they must do much more in small and œconomical cases.*”

If this be the case, joined to the comforts of a licence-duty, enabling them to drink spirits at so cheap a rate,—well might the “*returning Scot*” congratulate himself on the “*benefit of being born on the north side the Tweed*; and in contemplation of the heavy duties under which his neighbours in the South laboured, to “*deviate from the rigid simplicity of his devotion, and join in the liturgy of the English Church, devoutly exclaiming, from all such evils, good Lord, deliver us.*”—The circumstance of a *returning Scotchman* is so uncommon an event, that one is half tempted to doubt the credibility of

of the writer.—His comparison of Melchifidek is fair play;—but he may take this by the way,—if Abram had not paid his tithes, it is a question whether Melchifidek would not have withheld his blessing.

That the Scotch do really possess local advantages of considerable importance to them, in all manufactures where fuel and labour are particular considerations, cannot be disputed:—That, in the manufacture of British spirits, the temperature of the climate is an essential advantage, must likewise be granted; for, beside their being able to draw a greater length of spirits from the same quantity of grain, brewed into an equal or greater quantity of wash, than the English Distiller, they are enabled to work nearly one third more of the year than the Distiller of England;—thereby deriving that proportion of gain from a Distillery in Scotland *more* than from one of the same size in England.—It is remarked by

one of the Scots Writers, that "*Scotland is*
" a rising country in several manufactures,
" though it is morally impossible they can ever
" rival their fellow-citizens in England, who
" are possessed of superior wealth, superior in-
" dustry, a warmer sun, and a richer soil."

Now, it has ever been a common received opinion, that few possess a greater share of industry than the people of Scotland;—numerous instances, in various parts of Europe, might be brought to prove the justice of the idea.—As to the warm sun in England, it will not apply in respect to the growth and cultivation of grain, as they have it chiefly from England;—and in the process of distillation,—the *not* possessing it, is a circumstance in their favour.

They advance one very curious argument to account for the Scotch Distillers being able to vie with the English ones:—That the former are people of less expence, and live in a more prudent, frugal way.

In

In answer to this, let us see what the "FARMER" in the Caledonian Mercury of April last, says on the subject:—*Idle dissipation and extravagance having ruined many of the Distillers (if they had any real property to lose), and left, it is said, near half a million of debts upon the public, we must suppose that they mean also to draw the industrious Farmers into their distress, by an attempt to reduce the value of the whole barley of Scotland about $\frac{1}{2}$ of its price, unless the landlords shall immediately get the London market monopolized to them for the sale of their spirits."*

These observations of the FARMER have no doubt arisen in consequence of an event that has taken place since the late contest;—an event which has been considered by many persons as an affair of mystery:—For it is an incontrovertible fact, that it can, in no possible way, be attributed to the operation of the additional import duty of 6d. on spirits brought into England;—and so far from considerable balances being due from

from the Rectifiers of London, as it hath been declared;—their accounts were kept close drawn, and in many instances, in advance.—It is also well known, that the circulation of their paper was unbounded;—and, as it now appears, every symptom of derangement existed long before the Memorial to the Treasury was in contemplation.

It may not be improper to examine into the *true* cause of the late Bankruptcy in Scotland.—It is a fact which can be well substantiated, that the market price of Spirits in England was so low, that the English Distiller was pursuing a losing trade, in order to glide on until some relief was afforded, or the expiration of the Licence Bill; and thereby to keep his footing with the Rectifiers—Now the Scotch were in the constant habit of selling Spirits to those Gentlemen at £.4 per tun under the Market Price, by which the English Distiller was burdened with a large
stock

stock on hand, and therefore materially injured.—Add to *this* £.4 per tun, the extra expence of freight, Leakage, housing, a *heavy* commifion, casks and other unavoidable contingencies;—and it will be found, that the amount was equal to the difference, which their Evidence proved to exist, between *what they really paid*, by the Licence Duty of £.1 10s. per gallon on the Still (owing to their method of working) and *that* which, it was the original intention of Government, they *should have paid*;—which difference the Legislature rated at 6d. per gallon, or £.6 6s. per tun on the spirits, and accordingly laid it as an additional import duty.

In this situation of things, then, if the English Distiller were pursuing a losing trade, surely the Scotch were doing the same;—for they had only their local advantages to produce in their favour;—against which may be brought the extra expence, and other material disadvantages, in the ar-

ticle of yeast which they imported from England.

It therefore amounts to a demonstration as clear as any problem of Euclid, that the Bankruptcy has been occasioned by either a want of judgment, or the highest act of imprudence and folly, in continuing a trade that was manifestly a losing game, and which had been a long time supported by the accommodation of the Rectifiers;—the assistance of friends,—an extended credit,—and (as before observed)—an unbounded circulation of paper, and consequently would not admit of that luxury, extravagance, and dissipation, which the foregoing Writer has declared, reigned so universally.

So much for their local advantages!

It may be confessed, that in a national point of view, it is immaterial, whether a manufacture is carried on in the southern or northern part of the Island. If the duties

on

on manufactures in Scotland could be levied and collected in a fair and equitable way, it would not be material to the Revenue, whether England or Scotland made the greater quantity,—except in proportion to the increase of expence in the mode of surveying, securing, and collecting them.—A house in the distillery of 40 quarters, requires the same attention as one of 150 quarters.—This circumstance, may in the breast of the Revenue operate against a desire for the division and extension of the distillery;—for surely, the fewer hands any manufacture is in, the easier and less expensive to government;—and except for these reasons, if there were an equalizing duty laid on all spirits imported into England, it would be alike indifferent to the Revenue, by whom they were manufactured. It is but fair to admit, that Government should not throw its weight into the scale, in favour of one part of the united Kingdom, against the other;—but if the Spirits consumed

(26)

consumed in England, and manufactured there, paying the full duty both of malt and Spirits, should be manufactured in Scotland, without paying an equal proportion of duty on the former, and a small one on the latter, the loss to the Revenue is sufficiently apparent;—and there is every reason to presume that such practices as have been before adopted, may again be repeated.—It may be urged that similar practices have been carried on in England;—Granted;—and it is high time, that an effectual stop should be put to them, wherever they exist.—The Scotch in their paper say, that Bristol sent about 1600 tuns, or about 400,000 gallons of Spirits to London without paying one shilling duty.

Now mark the difference.—The duties paid by the Distillers of Scotland from 1763 to 1778, did not exceed 8000l. per annum;—and from the 1st of November 1784

(27)

to the 5th of July 1785, they sent 700,000 Gallons of Spirits to England, while the whole of the duty they paid was £60,222 8s. which, at the rate of duty then payable, could only give 516,000 Gallons,—consequently they sent about 183,000 Gallons of Spirits *more* than were *legally* made;—so that not only what was consumed at home, was free of duty, but they received a bounty of more than £15,000 in the course of the above period. The Scotch writers themselves seem to unite in one opinion;—which is, that very little duty has been paid in Scotland on the spirits made there,—although they do not perfectly agree whether the Highlands or Lowlands have been the most *industrious*.

One of them, who has adopted the signature of “AQUA-FORTIS,” (and whose pen seems to have been pretty freely dipped in that sharp liquid, in order, perhaps that he may make a *stronger impression*) in his answer

wer

wer to an observation of " A FREEHOLD-
 ER," that " it is a well known fact, that none
 " of the Spirits made by the great Distillers, have
 " ever found their way into the Highlands,"
 declares, " This is an open acknowledgment,
 " that they have smuggled every drop of Spirits
 " for their own consumption, and that the Re-
 " venue draws not a farthing from that quarter.
 " That upwards of 17 districts, or 10 counties
 " in this Kingdom (Scotland,) who took every
 " method to evade the payment of the legal
 " duties on Corn Spirits, have had extraor-
 " dinary indulgencies bestowed on them, which
 " subjected all the rest of the Kingdom to the
 " same duties, to the same utensils, and to the
 " same practice in the manufacture."—He
 might with equal safety have declared, that
 neither the Highlands nor Lowlands, have
 contributed one single shilling to the Re-
 venue of Spirits, made and consumed in
 Scotland for the last three years.

The

is convicted as of
 (29)

" THE FREEHOLDER" retorts upon the
 Letter writer to the Perthshire Resolution-
 ists, and asserts, that " the difference of duty is
 " not so great as the Letter states, for he supposes
 " the great Distiller to pay the full duty on all
 " his Spirits, whereas it is well known, that the
 " business could not be carried on, if this were
 " the case." Here we find, they are con-
 tending whether the great Distillers in the
 Lowlands, or the small Distillers in the
 Highlands, have evaded the Duties most—
 indeed, as it hath been before observed, it
 is notoriously evident, that one and all have
 been endeavouring with all their hearts,
 minds, bodies, souls and strengths, to
 make as great a quantity of Spirits, with
 as little regard to the interest of the Re-
 venue, as they possibly could. " AQUA-
 " FORTIS" declares, that " the Highlands pre-
 " sented an universal scene of illicit distillery, at
 the date of the late act," which he observes
 " is perfectly well known, and stands acknow-
 " ledged." THE FREEHOLDER, informs us,
 that

that Stills have been discovered in Coal-pits, —and that Sheillings, which are often 10 or 15 miles from any habitation, may be turned to the same purpose.

“ REIPUBLICÆ CAUSA,” observes, “ that the Highlands not satisfied with supplying their own consumpt, without duty, the inhabitants converted their necessity into a regular business;—they purchased grain from all quarters, and ran down spirits upon the low Country, to the ruin of the fair trader, and the destruction of the Revenue.”—That “ when the Legislature in pity to the necessities of the common people of Scotland in general, permitted them to use stills, even of 10 Gallons contents; such use was made of them, that it threatened ruin to the Revenue of Corn Spirits.” In consequence of a representation of the Highlands, that Stills of legal size could not be used there, they were indulged with small Stills, and herein the condescensions of the Legislature went further

ther than expected;—in general, they only pointed at the convenience of small Stills, and a repeal of the law which established large ones;—small duties to small Stills they scarcely had in view. Notwithstanding these facts, they complain that they have been embarrassed and oppressed by arbitrary seizures, which they say, were made upon a suspicion that Distillers of Scotland were guilty of very great frauds against the Revenue;—and that this charge was stated by the London Distillers. They also premise, that, “ on the other hand, they made a SIMILAR charge of fraud against the Distillers of London,” and endeavoured to shew, that “ from the advantage of local situation, independent of other circumstances, they had much greater opportunities of committing frauds and less risk of detection, than the distillers of Scotland, or many others remote from the capital.” They might certainly, if they thought proper, retort a charge of that sort, but not a SIMILAR one,

(32)

one, because, it was unsupported by facts, that wore the resemblance of probability;—and, as to the local situation of London affording them an opportunity, let us see with how much consistency they support this position;—In one breath, they say,—the London Distillers can commit frauds more easily, and with less risk of detection than those at a distance from the Capital;—and in the next, that the Distillers of Bristol—(120 miles from London) sent three times the quantity of Spirits they paid duty for, to the London market.—Oh Farmers! Farmers! pray stick to your agriculture and POPULATION.—Probably, this *similar* charge against the London Distillers was grounded on the information of the *worthy* gentleman that resided with a rectifier in the city of London, who declared, “*only one Puncheon in five on an average came in from the Distillers with a Permit,*” though it seems, this *liberal* gentleman did not particularize the houses. Amidst all

the

(33)

the clamour of the mal-practices of the London Distillers, there has not been one positive instance of them produced.—They are jeeringly stiled by one writer, “*fair and immaculate Traders;*” he says “*to expect virtue or truth in the manufacturer, is to expect a being superior to man, unless the immaculate distillers of London, shall be found an exception,*”—that “*the system of the Revenue law compels the Trader to make fraud and corruption, two of the branches of the manufacture, and therefore, the result is, a monopoly to the most perfect knave; and men of honest minds are prevented from entering into it; whence arises the daily detection of concealments, and thus illicit practices create jealousy, for every one of them know that they cannot exist but by some such corrupt and fraudulent means.*” Very charitable conclusions!—but surely are not a few proofs necessary to support these allegations against the distillers of London? Sir John Dalrymple informs us, from what authority he can best tell, that “*the English Distillers have access to ministers and secretaries, and having great weight in Parliament by their own votes and of*

D

their

(34)

“ their friends, and therefore, under a promise of sup-
 “ porting the minister, they are themselves supported
 “ by him.” But another gentleman has obliged
 us with a piece of information still more
 extraordinary, and no doubt from equal
 authority.—In a letter signed A. B. publish-
 ed in the Caledonian Mercury of the 5th
 of last month, he says, “ *The London Dis-*
 “ *tillers appealed, and the licence duty took place ;—*
 “ *it was a temporary expedient ;—the distinction in the*
 “ *laws of the two kingdoms has proved fatal to the*
 “ *Distillers, they ought to have reflected, that the*
 “ *only chance they had in entering the lists with their*
 “ *rivals in England, was to have the same law—*
 “ *they ought to have known the great weight and*
 “ *political influence of the London Distillers ; that*
 “ *they buy seats in Parliament, on purpose to support*
 “ *that influence ; and that the intimate confident*
 “ *of the minister, the very man intrusted with*
 “ *the making the distillery laws, holds his seat in*
 “ *Parliament by the nomination of the six distilling*
 “ *houses in London.—The London Distillers, by the*
 “ *exertion of their influence, procured such additional*
 “ *duties to be imposed, as would operate, as a total*
 “ prohibition

(35)

“ prohibition to any British Spirits going to the Lon-
 “ don market ;—without waiting for the expiration
 “ of the law, and in violation of a solemn agreement
 “ between the Distillers of the different countries
 “ in violation of the faith of Parliament, they obtained
 “ a temporary law, imposing such a duty as to shut
 “ the market against them.”

A. B. is more to be commended for his
 zeal than his candour or his truth ;---he
 seems determined to stick at nothing to ma-
 nifest his ardour.—It must be a bad cause,
 whose advocates are under the necessity of
 employing their fancy, to explain causes,
 and account for events.---Truth and can-
 dour, furnish much more efficacious aux-
 iliaries towards establishing the tenets we
 wish to espouse ;---and, however men may
 be inclined to admire the talents of a wri-
 ter, they are frequently impressed with sen-
 timents of pity for their misapplication.

(36)

The feat in Parliament, which is now held by the minister's confidant, (as A. B. is pleased to distinguish him) was acquired by that gentleman's individual popularity, in consequence of some signal benefits he procured for his constituents, in the business of the fishery.---As to INFLUENCE—when the Scotch are in question, it may be wholly unnecessary to enter upon the subject;—and as to a violation of solemn agreements, or of the faith of Parliament, it will be proved hereafter that no such violation hath taken place.

Sir John Dalrymple imagines that “ *the corruption of Officers is more easy in London than elsewhere; that they are more inclined to receive bribes than be diligent and active,*” and yet he confesses that “ *the Officer is diligent and active, and becomes enamoured of the fines and confiscations, because a large share of them goes into his pocket.*”—How are we to reconcile these contradictions?—

in

(37)

In speaking of the necessity of a Tax on Stills, he says, “ *It is impossible in the nature of things to collect Taxes in the same Kingdom by different modes of collecting, without the one side getting the advantage of the other, for either the London Distillers will undersell the Scots by an opportunity of bribing the Officer, or the Scots will undersell the English by the Security which a Tax by the Still confers on the Scots one.*”

We admit the premises, and experience has shewn, that the conclusions are not altogether false,—for the Scots have *really* underfold the English by the security of the Tax by the Still, in spite of all the bribery the London Distillers could practise.—As to the discretionary power of Officers, which this gentleman dwells so much upon;—how can the opinion or caprice of an Officer make it so very necessary to levy a Tax by the capacity of the Still? what discretionary power does the Officer possess in

D 3

which

(38)

which he is not governed by a positive law?—Is he not restrained by that law from either a wanton, erroneous, or malicious exercise of any and every power entrusted to him?—and is not redress always to be found, whenever he exceeds the bounds to which he is confined by the Acts of Parliament in every case provided?

However indifferent it may be to the Revenue, whether the manufacture of Spirits be transferred to Scotland, the Landed Interest of England, except two or three counties at most, will unquestionably suffer very materially;—for if by an unequal regulation of duty on Malt or Spirits, so immense a quantity of Spirits can be made in Scotland and imported into England, the consumption will be supplied, and the English Manufacturer prevented from consuming the quantity of grain necessary for such supply of Spirits.—The Scotch assert, (by way of enhancing their consequence no doubt)

(39)

doubt) that they paid one third of the Revenue of this country;—but they forgot to premise that in paying *that one third*, they paid *one third less* than would have been received, if the same quantity of Spirits had been manufactured in England.—They allow that the Distillery has added to the Revenue of North Britain by transferring to it a part of what was formerly paid in England;—that Scotland pays more than a national proportion of the Revenue.

It may not be amiss to introduce a real statement of the Duties of Excise of both England and Scotland paid into the Exchequer from 5th of April, 1787, to 5th of April, 1788, by which a just opinion may be formed respecting the proportion of Revenue paid by the two kingdoms.

Duties of Excise for Scotland and England paid into

S C O T L A N D.

	£	s.	d.
Per Cent Duties	2608	16	0
British Spirits	76,893	12	0
High ^d Licences	2500	0	0
Low ^d ditto	17001	12	0
Dist. ditto	32000	0	0
Foreign Spirits	24,500	0	0
Additional Excise	500	0	0
Consolidated ditto	90,000	0	0
Malt perpetual	10,500	0	0
Ditto annual	17,000	0	0
	<u>27,500</u>	0	0
Candles	1500	0	0
Soap	15,000	0	0
Printed Linens	9000	0	0
Glaſs	1000	0	0
Auctions	1000	0	0
Bricks and Tiles	500	0	0
Wine	5000	0	0
Spirituos Liquor Licence	8500	0	0
General Licences	500	0	0

E N G L A N D.

£6,988,312 3 8 3/4

the Exchequer from 5th April, 87, to 5th April, 88.

E N G L A N D.

	£	s.	d.
Beer			
Cyder, Perry and Verjuice	1,729,955	6	6 3/4
Vinegar and Mead			
Foreign Spirits	806,459	7	11
British Spirits	492,067	2	11 3/4
Sweets	10,106	7	3
Malt perpetual	679,109	15	6 3/4
Ditto Annual Mum, Cyder, and Perry	603,123	0	0
Hops	75,906		
Candles Licences, Wax and Spermaceti	102		
Candles	288,206	15	4 1/2
Soap- Paper, Starch, Printed Goods and Wire	589,154	18	0 3/4
Spirit Licence, Old Duty	71,207	19	11 3/4
New ditto	58,166	0	0
Coaches Arrears	2,003	5	0
Glaſs	117,514	0	6
Plate Licences	6,972	14	6 3/4
Hides, Skins, Vellum, and Parchment	218,281	13	4
Coffee Arrears	2	10	8
Cocoa Nuts and Coffee consumed	25,535	2	8
Coffee, &c. Licences	11,193	17	0
Tea	451,623	15	2
Brick and Tiles	93,852	17	0
Per Cents	74,123	0	0
Auctions and auctioneers Licences	52,437	18	6
Male Servants Arrears	10,000	0	0
Coach-makers Duty and Licence	2,048	1	6
General Licences	42,840	6	6 1/2
Wine	212,315	19	7 3/4

Total of England 6,724,309 15 8 3/4
 Ditto Scotland 264,002 8 0
 £6,988,312 3 8 3/4

(42)

The same writer in support of one argument denies, that the country which consumes the commodity is the country that in fact pays the Revenue ;—and in support of another, he says, “ *Reasoners on this subject* “ *forget that the consumption of Scotland, that is,* “ *all the luxuries, and many necessaries of life are* “ *supplied by England, consequently a considerable* “ *part of the Revenue is truly paid by the for-* “ *mer, though it does not appear upon the credit* “ *side of the account.*”—Indeed, they seem to have a happy knack of adapting the same positions to different ideas.—Among other curious remarks and observations, in which they never stand upon punctilio, when misrepresentation is necessary; one of them states that, “ *as the improved industry of the* “ *Manufacturers of England gradually ascend* “ *to the finer and more valuable manufactures,* “ *the demand for Soap and other such coarse* “ *manufactures for finishing these finer articles* “ *is so greatly encreased, that the Manufacturers* “ *of these several branches in England are not* “ *able*

(43)

“ *able to supply the demand, which has encour-* “ *aged the Scotch Manufacturer to attempt a* “ *little in these lines.*” We find then by this gentleman, that the Manufacturers of Soap in England are really not able to supply the demand.—

Risum teneatis amici!

That they have attempted *a little* in these lines, is certain, by the immense importation of Soap from Scotland into the London market, which they underfell £.6, £.8 and even £.10 per ton.

Is it not a matter of surprize that the Manufacturers of that article in England have not been stimulated by the example of the Distillers to obtain similar protection?—that they have not been roused from their lethargy, and by a comparison of the duties paid in Scotland with the quantity of Soap imported into England, been competent to furnish such information to the Legislature

(44)

gislature as would have insured them the redress they stand so much in need of?—The Soap Manufacturer in Scotland is in possession of local benefits which have little or no drawback:—they have not the disadvantage of yeast to encounter, as is the case with the Distiller.—They import their Tallow and their Alkali on better terms than the English;—labour and fuel are considerable advantages,—and Lime, they have in great perfection.—Their waste ashes, they either do or may apply as manure for their land, for which purpose it is exceeded by none, either for arable or pasture, and is of all others the most lasting.—An equalizing import duty on all Soap brought into England, seems to be the only effectual remedy.

That every market of Great Britain belongs equally to every trader in Great Britain cannot be disputed; but at the same time, a reciprocal benefit should, if possible, be the consequence: if by real local advantages, the Manufacturers of one part of the Island

(45)

Island are enabled to compete with those of the other, the competition is a fair one;—but when a competition is created by a flagrant inequality of Revenue regulations, the Trader who is oppressed, will cry out for redress, and a remedy cannot be too speedily applied.—Such a remedy, to be palatable to both parts of the Island, requires much circumspection, liberality, and disinterestedness.—The grand and most material point to be guarded against in all matters of Revenue, is FRAUD;—in which term is comprehended, not only every direct and palpable deceit and imposition,—but all kinds of collusion, misrepresentation, equivocation, and departure from truth and good faith.—The nature and circumstances of it afford constant temptation, and frequent opportunities scarcely to be resisted by men even of a common share of honour and principle.—It may be supposed by some nicely honourable persons, that fraudulent practices can exist only among those of no character or estimation,

(46)

estimation,—but however reluctantly it be said, it is nevertheless veritable,—that men who stand high in the scale of commercial reputation, are too apt to sacrifice their honour at the shrine of the Æsculapian Deity.

“ THE FARMER ” in his letter of last month, in the Caledonian Mercury, seems to be rather of a different opinion ;—in exposing the conduct of his countrymen, he states, that “ *the Papers that have been published were all, or most of them, productions of the Distillers themselves ;—that the business itself has been founded in fraud upon the public Revenue in which very few men of real good credit and fair character have ever engaged, and in the struggles for speculation by the Distiller, and oppression by the Excise, the country was burdened with a standing army of Excisemen. Numberless prosecutions filled the pockets of Excisemen and Lawyers, and fraud, perjury and subordination of witnesses became necessary to defend a base trade.* ”

These

(47)

These are the immaculate Traders of the North !

Revenue is generally considered as fair game ;—Art and management are never wanting, and it is an arduous task to pursue the doublings of design and fraud, for as one diamond cuts another, so the wisest man in the world may be outwitted by another of more art and design.—There are sly arts that wise men do not understand, because they never practise them.—If it were possible, it is certainly better to foresee and avoid an evil, than to feel it ;—a Physician should draw his skill from the force of his own judgment and observation, rather than try every medicine upon himself.

In the session of Parliament before last, an Act was passed with the intention of enabling the Corn Distillers of Scotland, to regain possession of their home market, at that time wholly supplied by smuggled foreign spirits.—This act not only reduced

I

the

(48)

the duty very considerably, but also totally changed the mode of levying it, by the substitution of an annual payment, imposed on the contents of the Stills, instead of charging the duty on the fermented wash, as heretofore practised in Scotland, and still continued in England.—This duty is set at 30s. per gallon per annum, calculated upon the contents of the Stills, and at the time of passing the Act, was intended to be equivalent to a charge of 10d. per gallon on the spirit manufactured, as will appear from the following calculation.

A Wash Still of the gauge of 2000 gallons, requiring a spirit Still of 500, making together 2500 gallons, would pay at 30s. per gallon, the sum of £3,750 annually. The amount of this duty, as applicable to the spirit produced, was calculated by the accustomed mode of working; it being usual to charge the Wash Still with three-fourths of its gauge, and to work it off six or seven times

(49)

times in a week. Thus a Wash Still of 2000 gallons, charged with 1,500 gallons per day, would work 10,500 gallons per week;—every 100 gallons of Wash being supposed to produce at least, 17 gallons of Spirit, at the legal strength:—the weekly produce of Spirit from a Still of such capacity would be 1,785 gallons, which multiplied by 52, gives an annual produce of 92,820 gallons of Spirits.—This quantity at 10d. per gallon, would give the sum of £3,867. 10s.—The licence duty on the Stills being £3,750. would consequently amount to rather less than 10d. per gallon upon this produce.—The aforesaid charge of duty being much lower than what is paid in England, an equalizing duty was, by the same Act, imposed on the Spirit brought from Scotland of 2s. per gallon, which, added to the presumed charge of 10d. paid under the licence duty, would make the whole 2s. 10d. per gallon, and of course render it equal to the English duty which

E

is

(50)

is 2s. 10d.—But as the makers of spirits in Scotland have used Stills of small size, (charging them to their utmost extent) and worked them off, six, seven or more times in twenty-four hours, instead of so many times only in the week, *that* licence duty, which was computed to be equivalent to 10d. per gallon, is in fact reduced by the increased product of spirit from Stills so rapidly worked to scarce 1d. per gallon, or £9. 9s. per tun, between the Scotch and English duty, and operates as a bounty to the manufacturer in Scotland;—at the same time that it is attended with ruin to the English Distiller, and great injury to the Revenue.

Another material disadvantage to the English Distiller, arises from the duty on malt made in Scotland, being 7½d. per bushel lower than what is paid in England,—which difference originated from the inferiority in quality of barley, the growth of
Scotland,

(51)

Scotland, compared to that of England:—but as large quantities of barley are now carried into Scotland from England, and there malted at the low duty,—*that* also operates to the further injury of the English Distiller and defalcation of the Revenue.

Such was the situation of the English Corn Distillery, at the time that the Memorial was presented, as stated by the English Distillers to the Lords Commissioners of his Majesty's Treasury.

Let us see how far this may be supported by the advocates on the part of Scotland,—and by the evidence produced by the Scotch, at the bar of the House of Commons,—in the stating of which, it will be proper to examine each separate evidence, and draw an average from the whole.

E 2

First

(52)

First then, "THE FARMER" in his letter of April last, acknowledges in fair, candid and manly terms, that "*The Minister hath only laid the additional equalizing duty upon a fair proof of what was the real difference of charge upon the English and Scotch Distiller, for that, it is now clear, that in granting the licence Act to the Scotch Distiller they had imposed upon the Minister, and grossly deceived their Landlords, and Members of Parliament, whereby their whole country was branded by the English as Smugglers and Defrauders of the public Revenue.*" Here we have a confession that the Minister was imposed on;—and their own Members and Landlords deceived;—and that the licence duty was brought down from 10d. to 4d. per gallon on the spirits;—but we shall prove by *their own evidence*, that it was reduced still lower. And by another statement of what might have *really* been done,—and which there is little doubt they actually did, if they had dared to speak out, we shall demonstrate, that it was reduced so low as 1d. $\frac{3}{4}$ per gallon on the spirits.—They *pledged themselves* that

(53)

that they should only work off their Stills once in twenty-four hours—their own evidence goes to four times and a half upon an average.—They assured government, they would at least enter Stills to the amount of 60,000 gallons.—But it is a known and established fact, that they did not enter Stills to a greater amount than about 32,000 gallons.

According to *their own evidence* it appeared, that on a calculation of 1800 gallons of wash, brewed into the proportion of 183 gallons to a quarter of corn, worked in a two thousand gallons still, four and a half times per day, making 8100 gallons of wash, and drawing from every 100 gallons of wash, 11 gallons and a pint of spirits of the strength of 1 to 10 over Hydrometer proof, thereby distilling 901 gallons of spirits per day, which multiplied by 308 the number of days, they worked in a season, (which is allowing eighteen days for stoppages)

E 3

makes

(54)
 makes 277,508 gallons per annum, and reduces the licence duty of 1s. 10d. per gallon on the Still, to 3d. per gallon on the spirits, which was intended to be equivalent to 10d.

N. B. This is in proportion of 20 gallons 2 pints from each quarter of corn.

“REIPUBLICÆ CAUSA,” of whom we have had occasion to speak before, has gone so far as to admit the reduction to have been from 10d. to 3d. per gallon on the spirits.—

“Now Gentlemen,” says he, “I assert upon good authority, and for the satisfaction of the public it may be judicially established, that a 20 gallon Still kept going night and day for six days, is capable in that time of manufacturing 4 bolls of malt, and therefore in eleven months, will distill 192 bolls, which are about 144 quarters, which at 100 gallons of wash per quarter, producing 17 gallons of spirit, would bring the licence duty of 30s. per gallon per annum, on the contents of the Still to
 “ 3d.

“ 3d. per gallon on the spirits.—Beside this difference so fairly confessed by their Advocates, and proved by their own evidence, they gain the profit (if any there be) on so many gallons they draw more from each quarter than the English Distillers, owing to the advantage of working with a weaker wash, and a much cooler climate,—which surplus, they sell in the London market at the usual price.

But the admission of this difference of 7d. per gallon, is founded on a statement collected from *their own evidence* given with great reluctance, and much equivocation;—and if we are to believe what men say, when under the immediate influence of persons or circumstances, (in which their own individual interest is likewise comprehended,) may we not venture to believe,—that if the evidence had been delivered upon oath, they would have said much more, and spoken many things which, either they did not think
 E 4 pro-

(56)

proper, or were not suffered, to advance and make known.

With how much prevarication did one of the evidence conduct himself?—With what difficulty was a plain truth dragged from his lips?—How often did he repeatedly deny his knowledge of a fact, which, afterwards through fear he thought proper to declare? An oath would probably have produced more uniformity.—One of them asserted, that the spirits were still burnt and worth nothing;—whilst their Agents generously confessed, that they sold them only £2. per tun under the regular price;—but these are not the only instances that can be brought of their resorting to ambiguity and deception;—for not content with the benefit they had enjoyed for nearly a year and three quarters, obtained by misrepresentation and imposition;—in the very moment of determining a question of the most serious importance, they resorted to the expedient of an

(57)

an artful and false calculation,—in the statement of what they were pleased to call a comparative view of the English Distillery, as to the duty upon wash;—endeavouring thereby, to perpetuate the injury to the Revenue, and the annihilation of the Distillery of England:—With so much art was this manœuvre executed, that the imposition was overlooked by men of penetration and discernment,—if the statement had been meant to be fair and explicit, and to be investigated with ease upon a cursory view, the figures of Arithmetic would have been the plainest and readiest mode of conveying the conviction;—for every man would have discovered, that 3500 gallons contents of Stills, multiplied by thirty shillings,—the licence duty—is no more than £3750. and not £30,750. as stated in their calculation.—But this would have defeated the purpose, as the balance in favour of Scotland which they only made to be £590. per annum, would, (if the mistake in the arithmetic

arithmetic *had been avoided*) according to that very calculation, have amounted to £27,490. on the season's working;—and agreed, with what the English Distiller had stated as the difference of advantage enjoyed by the Scotch one by his licence on the still.— Thus, when art, deception, and misrepresentation were exhausted, they had recourse to means, the most impotent and fallacious;—the dernier effort of despair;—the “*last gasp*” of a dying cause.

But to return;—having shewn what their own evidence hath proved, let us now see, what might have been done, and which as before observed, there is every reason to believe, was absolutely done in Scotland.— Example, 1800 gallons of wash brewed into 125 gallons to a quarter of corn, worked in a 2000 gallons Still eight times per day, is 14,400 gallons of wash, and drawing from every 125 gallons of wash, 20 gallons of spirits of legal strength, makes 2304 gallons of

of spirits per day, which multiplied by 300, the number of days in a season, are 691,200 gallons of spirits per annum,—and reduces the licence duty of 1s. 10d. per gallon on the Still, from 10d. to 1d. ³/₁₀ per gallon on the Spirits.

On a general licence plan, the difference, between the Distiller of England and Scotland, would be so great on account of the local advantages of the latter, as most probably to militate against the establishment of it; for according to the evidence of the Scotch, on brewing 144 quarters of Corn at 183 gallons of wash per quarter, making 26,352 gallons of wash, and working only 308 times in the year;—the licence duty to be equal to the present duty in England, must be, on 8132 gallons contents of stills worked only four and a half times per day, £24. 19s. per gallon per annum. And according to what is really and truly possible, 144 quarters at 125 gallons to the quarter, work-

(60)

working 300 times in the year and 8 times each day, would be £43. 4s. per gallon on 3125 gallons contents of Stills.

These things shew, that the most particular attention should be paid to the circumstance of consumption, under the idea of an equalizing duty—for if it should be fixed by a general licence on the Still—and at a less rate than what may be taken advantage of, a quantity may be manufactured that could not be consumed;—and therefore the evil will be considerable to all parties;—and if it be fixed at the highest rate, so as to preclude the possibility of undue advantage, accidents, and a variety of other considerations, may occur, to render it precarious, and even fatal to the manufacturer.—If a Licence Duty were imposed according to the Evidence produced at the Bar of the House of Commons, similar advantage would be taken,—the same game would be played over

(61)

over again,—and things would revert back into their late confused channel.

Certain it is, that a plan may be adopted, that would go much farther than any now existing, to prevent illicit practices in the different manufactures of Spirits, Soap, Starch, &c.—by which the Revenue would be materially increased, and better secured.—How far such a plan, unexceptionable as it might appear to be, would be approved by all parties, it is difficult to determine.—The many Statutes that have been made in England within these very few years, expressly concerning the Distillery, have been principally directed to the prevention of fraud by Persons residing at a distance from the Metropolis.—Other Nations consider it as dishonourable to our Country,—and discreditable to her Traders to have continued, even in the zenith of her commercial splendour, so long without an effectual and well composed Code of Laws for the security of the Revenue.—In
the

(62)

the contemplation of an undertaking so important in its object,—and so extensive in its matter, it must be confessed that much,—very much is comprehended:—adequate powers,—not only in point of speculative acquaintance, and even experimental intercourse,—but sound judgment and profound penetration to select and discern:—an aptitude to display, and methodize all the variable materials, that may be best adapted to the end proposed,—resulting from full and satisfactory information,—and from suggestions of intelligent individuals.—These seem to constitute the requisites for producing the most beneficial effects, towards the prevention of mal-practices,—and to operate in the greatest possible degree, as the most efficacious remedy.

At what æra, could we boast of a Chancellor of the Exchequer, in whom these great qualities were united, more than the present period.—We are not, however, to expect

(63)

expect perfection.—Although men may be in possession of facts and circumstances “*of an unquestionable shape,*” and difficult to be disputed, yet they may be outwitted by art and chicanery,—by a partial exhibition, and frequently a perversion of those facts;—and by deceit,—that deadly bane of all confidence, good will, and harmony in society.

It is a maxim that ought never to be departed from, “*Fraus non præsumenda.*”—But in cases of clear and positive fraud, the remedy should be speedy and adequate.—Penetrate the cause and the cure may be at hand.—

“*Sublata causa tollitur effectus.*”

When once we have been deceived, we should endeavour to provide against the possibility of an undue advantage being a second time taken of us.—We should be constantly on our guard,—even at some labour and expence.—He would be a foolish Sheperd, who,

who, because he had killed the Wolf, should hang his dog to save charges.—If a treaty be to the disadvantage of an enemy, his design will be to retrieve by a new one, what was lost by the last;—he will never divest himself of the guard and strength he possesses, and by supineness and neglect, put it out of his power to recover what he has lost.

To fix the criterion whereby to determine fairly and equitably is the grand difficulty;—it requires great caution, as well as a correct judgment. It too frequently happens, that a change is introduced without an alteration, one evil is removed, and another takes its place:—a variety of arguments, reasons and objections will be started, and the invention will be tortured, for little arts and false colouring;—making a mere farce of Government and a trifle of the laws.—Men of Design are continually playing this game.

Supposing

Supposing that the Licence Duty on the Stills in Scotland, were continued as at present, and an adequate and equalizing duty should be paid on importation, it is not at all improbable, that the Scotch would still raise some kind of objections,—though it is acknowledged by themselves, on a variety of occasions;—that by the Licence Duty, they are not only effectually enabled to drive away the Smuggler, and drink their own Spirits cheap, but to export considerable quantities to foreign parts. If Spirits can be sold in Scotland at 2s. 6d. per gallon, of the legal strength of 1 to 10—which they admit is the case, (and at less) why cannot they meet the Smuggler, who sells the Gin of Holland, and Brandy of France, at a price nearly as great, and at a much weaker strength.

Should indeed the Licence Duty in Scotland be increased, they might with more reason raise objections respecting the Smug-

F gler;

(66)

gler;—but among those who do things upon an extended scale, and whose only motives are the getting of money in any sort of way that presents itself, it may be a desirable alteration,—and we should expect to see the Smuggler encouraged,—the Revenue abused,—and the fair Trader of England materially injured:—for it is notorious, that the situation of the Scotch Coast is particularly favourable to Smuggling;—and in this case, can they not always purchase immense quantities of foreign Spirits, and if they think proper, export them to England at the import duty.—For if Kilbagie Gin be really equal to, and not to be distinguished from Hollands, there seems to be no reason why real Hollands may not be sent to England under the sanction of the Equalizing Duty, not to say, *that it has actually been done*;—and in the course of a little time, the ingenuity of the Scotch Distillers may enable them to vie with the French, in the quality of Brandy;

(67)

and then, we may expect to see real French Brandy, under the title of Kilbagie, &c. brought into England under the same sanction, and sold here at £.66 or £.70 per tun, instead of about £.90—its present price.

The great expence they were at in obtaining the Art of making Geneva, was not to drive away the Smuggler, but to encourage him,—though not upon the grounds above stated;—for it was under an idea that they could manufacture it *cheaper* in Scotland than Holland.

On the reduction of the duties on Holland Geneva, a partner in a considerable House in Scotland, declared that, “ *their plan was entirely cut up, for they had been at a great expence in obtaining the Art of making Geneva, in imitation of Hollands; with which they intended to supply the Smugglers, and that it made a difference to their House of 40 or £50,000.* ”

(68)

Thus it is evident, that in all cases, they derive a superiority from the Licence on the Still.

According to their own evidence, the present licence-duty is about 3 d. per gallon on the spirits; (the English Distillers say less than 2 d.)—In this case, if a further duty is to be added *by way of licence*, in order, no doubt, to make up for the DIFFERENCE OF THE MALT DUTY between the two kingdoms, which is stated at $7\frac{1}{2}$ d. per bushel or $1\frac{1}{2}$ d. per gallon on spirits, it should be about 15s. per gallon per annum; or according to the English Distillers, about 22s. per gallon:—to which must be added, either by way of licence or import-duty, a further sum, as an adequate compensation for the increased produce of spirits the Scotch are enabled to draw, from their being at liberty to dilute their Wash to what strength they think proper,—which was declared at the bar of the House to be equal to about 4d. per gallon on the

(69)

the spirits;—and if by way of licence, would be £. 2 per gallon per annum; or, if the English Distiller be right, £. 3 per gallon.

It cannot be allowed that the duty by Licence will be collected without expence, as it has been suggested by them, in which opinion one of the most judicious of their Writers, concurs—“ *I assert,*” says he, (in answer to another Writer) “ *that he is altogether mistaken;—after paying the* “ *duty, it seems, Excise Officers are to have no further* “ *concern;—the Distillers are to be left to do just as they* “ *please.—This can never be the case, the licenced* “ *Distiller must be surveyed as formerly; an account* “ *must be taken of the stock, and all Spirits allowed* “ *to go out by permit only, otherwise a man with a* “ *thirty gallon Still, will easily find ways and means* “ *to send out more Spirits than a lowlander could do* “ *from a Still of 400 gallons.*”

When the treaty of union was concluded, it was foreseen, that many cases might

(70)

occur, in which laws, that were proper for England, could not, without great injustice, be extended to Scotland; and a clause was therefore inserted, in the 14th Article, declaring that no further exemption was insisted upon for any part of the united kingdom, considering, no doubt, there were exemptions sufficient in favour of Scotland.—Yet, in what a variety of instances have they committed abuses of great magnitude against the spirit of the Union! and it was upon the ground of those abuses, that the remonstrance was made to the landed interest of England, praying the assistance of Parliament.

What language can more strongly describe their disposition to assist Government in the prevention of illicit practices, than the following extract from one of their own publications?—“*The legislature, which had condescended to deviate from the established course, to make the constitution itself bend to the*”

“ con-

(71)

“*convenience of the Highlanders, had certainly a title to expect, from that chosen people, obedience and gratitude.—What has happened? They came forward, and in the harshest tone proclaimed aloud, that they would not give the smallest aid to guard the exemptions, conferred by the statute, from abuse: If Government has given, let it take care of the consequences of the gift; whatever concessions have been made to our country, we will make none in return, the law may bend to us, if it pleases, we will not bend to the law.*”—Here we find they had no interest to serve, and therefore they would not “*boo.*”

Again, “*The Perthshire Framers, instead of raising a hue and cry against fraudulent Distillers within their districts, which they knew would put an end to them, they are pleased to raise a most lamentable outcry against the law of the country, for requiring any assistance at their hands, in protecting Government, and saving themselves from other taxes, which must be laid upon them if the Revenue in this article be defrauded.*”

(72)

“REIPUBLICÆ CAUSA,” confesses the benefits of the indulgence of the legislature, that
 “the former inconvenience of situation has, by the
 “great liberality of Government, been changed into a
 “solid and permanent advantage, if the frenzy of
 “the moment does not unhappily produce contrary
 “effects.”

On the other hand, the heritors have declared, that it was not in their power to prevent the small Distillers from defrauding the Revenue.—“*A Freeholder*,” in defence of the Perthshire resolutions, states, that “when a scarcity was apprehended, most of the
 “small Distillers in this country were stopped; but
 “it does by no means follow that the gentlemen can
 “act with the same effect in preventing fraud against
 “the Revenue.” “*Reipublicæ Causa*” asserts, that when the country was threatened with want of bread, many of the tenants persisted in converting their grain into spirits.—“*Aqua fortis*” differs from them Both, with respect to the scarcity, which he declares there was even no dread of.” “*Could*
 “they

(73)

“they, for once,” says this Gentleman, “be
 “convinced that their landlords were determined
 “enemies to private spirit making; it behoved that
 “business entirely to cease; but I will bring forward a fact, upon authority, that excludes contradiction:—I assert, in general, that, upon the promulgation of the late act, there was no famine, nor
 “dread of famine in the Highlands; and yet smuggling
 “ceased at the voice of the heritors, the poor tenants
 “submitted implicitly, the gentlemen and their factors ordered their Stills to be instantly delivered up,
 “and down they came tumbling from every hill into
 “the houses and barns of their superiors.”

Now, whether there really was a scarcity or not, seems to be a point difficult to ascertain.—However, this is certain, that in 1783, Parliament, in consideration of such scarcity, whether real or imaginary, God knows, granted £. 30,000 as a bounty on corn imported into Scotland; and in this very year, the distillery of Scotland sent 245,000 gallons of spirits more than they legally made. Whether from corn imported,
 ed,

(74)

ed, or their own growth, the injury to the revenue, was considerable;—as each quarter ought to have yielded to Government about £. 3 10 s.

If we trace their various opinions and assertions through the different publications, which were meant to serve particular purposes, and to answer the views of particular individuals, we shall be lost in perplexity, and find nothing but contradictions to console us for our labour.

One Writer observes, that *“ running against time, the Distiller may distill as much in one year as will serve his consumption for eighteen months or two years.”*—He is answered by another: *“ First, that there is an impossibility of this existing in point of fact; because grain will not be produced in one year sufficient for the purpose: “ Secondly, that the Distiller has not stock to purchase it, if it could be found: and Thirdly, that the loss on such a quantity of spirits,*
“ by

(75)

“ by the mere waste, would have been nearly equal to the duty supposed to be saved.”—Here the answerer seems to be the most mistaken of the two: First, Because we have sufficient proofs, not only of the possibility, but the actual existence of the fact:—Secondly, Because there are very few that either have not, or, if their pursuit be eligible, may not have stock sufficient to purchase:—And thirdly, that the loss, instead of 8 d. per gallon, would not amount to one tenth of that sum.

The great superiority the Scotch Distillers have enjoyed by the advantages they have taken of the licence on the Stills, has been more vexatious to the English manufacturer, on account of its having been in the first instance, gained by misrepresentation and deception, and continued so long under the toleration of an act of Parliament,

The

(76)

The hardship of their case cannot be better exemplified than in the words of one of their own advocates, who says, "*Why should the man, who submits to the common laws of his country, be injured in any degree? Injured he must be by the smuggler, who disregards all laws; but it is superlatively unjust to increase the evil, by a licence under the law itself. This the legislature felt in all its force; and it was to protect the traders, by whom the revenue of Great Britain is paid, that the restrictions, so much cried against, were devised.*"—And that the relief so lately obtained, was so readily afforded.

It is a matter of no little surprize, that their advocates, however zealous they might wish to appear, or however bigoted in their national attachment, should have the effrontery to charge the legislature with a violation of the faith of Parliament, and a breach of a solemn agreement,—when both the violation and the breach originated with themselves.—It was under the assurance and

con-

(77)

confidence, that the licence-duty of 30s. per gallon per annum on the Still would be equal to 10d. per gallon on the spirits, (to the truth of which one of their principal Manufacturers solemnly *pledged* himself) that it passed into a law.—If they deviated from the practice on which the licence bill was grounded, thereby lessening that duty which was intended to be equivalent to the purpose of its establishment, the violation was in them, and not in the legislature,—who were deceived and betrayed into the measure.

A great clamour has been raised about the seizure of spirits;—if they had acted in other respects upon a fair and broad basis, it is probable, that some indulgence might have been extended to them in a case of trifling irregularity.—The use of the Hydrometer has been much objected to as imperfect, and inadequate to the task of determining the exact strength of spirits; but

it

(78)

it will be difficult to produce an instance, where spirits have been seized for a trifling difference above the legal strength;—when a line is drawn, there is no doubt that a very insignificant deviation from that line, would, according to the strict letter of the law, subject the spirits to seizure; because it is morally impossible to ascertain the *exact* strength of spirits by any instrument that human art can invent;—but there is a discretionary power in the Officers, *where there is no appearance of fraud*, that secures the trader from any vexatious or litigious exercise of the law.

The use of the Hydrometer in its present state seems to be little known by some who have written on the subject;—one of them observes, that “*if any Distiller sends out his Spirits to a Rectifier of a greater degree of strength than 1 to 10, such Spirits are liable to be seized;—a regulation of which must often prove vexatious to the Distiller, as the Hy-*
“ *drometer*

(79)

“ *drometer varies with the temperature of the air.*”—This gentleman did not know, or did not recollect, that a Thermometer, which ascertains nearly the exact temperature of the air, forms a part of the process of an Hydrometer, and is an indispensable appendage.

The candour and manly conduct of many of the Scotch gentlemen in the House of Commons during the late contest, cannot be too much applauded.—Their desire to see the two countries placed on a footing of mutual and reciprocal advantage, did honour to their feelings as men,—to their disinterestedness as members of the British Parliament,—and to their loyalty as subjects of the same monarch.

The regulation of the duty upon Malt in Scotland will likewise stand in need of their assistance and support;—in which the same impartiality and unanimity will, no doubt, prevail

(80)

prevail, and effectually evince their attachment to the welfare of the country at large,—untainted by any fordid, mean, and national prejudices.

Indeed, it is high time the Legislature should examine into the practices of the Malsters in England;—it is now a rare instance to find a sample of Malt in which it does not appear manifest that improper practices have been made use of.—The Brewer and the Distiller as well as all others, who are in the habit of using it, must experience the injury in a greater degree than the Revenue,—for beside their paying the duty to the Malster for that *which is not malted*, (and which the Malster never paid duty for) they lose by the destruction of the quality of the grain, which being neither Barley nor Malt yields no extract, and is in other respects inimical to the process of brewing, and prejudicial to the commodity intended to be produced.

Another

(81)

Another practice still more detrimental to the Brewer and Distiller is too frequently adopted by the Malsters,—namely, that of wetting Malt after it is made, for the purpose of swelling it to increase its measure,—and it is a well known fact, that if this Malt be mixed with a large quantity of other Malts, as is the custom in some seasons, a very considerable injury is sustained.—Some time since, a plan for preventing frauds and abuses in this branch, was offered by a gentleman of great experience and repute, to the Board of Excise, but never received;—why such information, so material to the Revenue as well as the fair trader should *not* be received, is a circumstance worthy of enquiry.

In Scotland they have no occasion to destroy the quality of the Barley from the same motives:—for unless things are strangely misrepresented by those who have resided there, and been acquainted with the business, they

G

pay

(82)

pay just as much or as little duty as they please. The writer of these Remarks has been credibly informed, that 2*d.* and 3*d.* per bushel duty, was the common run of the country. See the Statement of Duties page, 40, 41. Their own Advocates allow that they pay as little as they can—"Reipublicæ *Causa*" tells us, that "a Guinea per boll is a good average price for Lothian Malt where the making of it is a separate business, AND WHEN THE DUTIES ARE PAID." Do not the Highland Tenants steep their own Malt? if they pay Duties when they do so, it must be into some other receipt than the Excise Office."

"THE FARMER" in his Letter of the 3d ultimo, seems to be of the same opinion as to their paying the Duty on their Malt,—speaking of their importing grain from foreign markets, he says, "Indirect means were used to open the ports when they ought to have been shut, sending their money abroad for
foreign

(83)

"foreign grain, to the injury of the Farmer and Country, which, IF IT PAID ANY DUTY AT ALL, had the benefit of Scots Grain, and was certainly ANOTHER ADVANTAGE AGAINST THE ENGLISH DISTILLER."

It is evident, they always considered even the difference of the Duty on Malt between the two Countries as an object of importance.—In their original report, they stated that "an equalizing duty should be imposed on Spirits distilled in Scotland when sent to England to MAKE UP FOR THE DIFFERENCE OF THE LESSER MALT DUTY PAID IN SCOTLAND THAN IS PAID IN ENGLAND."

Here we find, they originally intended that the equalizing duty should not only be adequate to the duty paid on Spirits in England, but make up for the difference of the malt duty also. But, in fixing the licence, and equalizing duty, they banished their first intention;—and they took care

G 2

not

(84)

not to remind either Government or the Distillers of England, that they ever so intended.

The difference of the Malt duty between the two countries, is of no less consequence to the Brewery, than to the Distillery of England,—for it is evident, they are at this time bending their intentions towards the establishment of Breweries in Scotland.—A writer in the Caledonian Mercury, a few days since, strongly recommends the measure;—he advises the Distillers to turn their Distilleries into Breweries for Porter and Ale, which may be exported to, and exchanged with Holland, France, America, and the Indies, whereby, he observes, “*the Malt Duty will be secured, as they cannot brew as they distil without Malt.*” He advises his brethren the Farmers to take no unnecessary fears about the fate of the distillery;—that “*the landlord, the Farmer, and the manufacturer, will be much benefited by the change, and the public Revenue improved;*”

“*that*

(85)

“*that the Brewers are diligent and industrious, and the Distillers the very reverse: the one a native and useful manufacture, the other unnatural, destructive, and a nuisance in the country.*”

In many respects, the brewery will be, by much, the most profitable undertaking;—for the disadvantages which occur in the distillery, with respect to the supply of yeast, will not be experienced in the former;—on the contrary, that article will be at all times a valuable one, (as it is not to be supposed, that the distillery will be entirely annihilated,) and the local advantages of labour and fuel will undoubtedly give them a small superiority;—but above all, *supposing that the Malt duty be equalized*, the probability of their evading the duties both on Malt and Beer, will enable them to enter into a bold competition,—not only in the export trade, but in the market of the Capital.—They will be able to oppose the great Brewers of the metropolis, amongst those

those

those publicans who have free houses,—and by purchasing leases as they occasionally offer,—according to the present practice of the London Brewers.—The North of England will likewise be a market of no inconsiderable consequence to them.

The probability of their evading the duties on Malt and Beer, is by no means a vague suggestion, as appears by the following authentic anecdote. A Brewer resided in the middle of a valley, and the officer who surveyed him, on the brow of a surrounding hill.—In case of bad weather, and in general, to save the officer from too much fatigue and trouble, an amicable treaty was entered into between them on the following accommodating terms,—namely, That every time the chimney of the Brewery smoked, the Officer should make a certain charge in his books, (agreeably to conditions previously settled and agreed on)—which charge was passed in due form and

and order to the Board of Excise as a regular survey,—and as the actual amount of what the trader brewed.—It, however, once happened, that in making the comparison of smokes and charges, the Officer had got one more charge than the Brewer had smokes. “My bonny lad,” said the officer, “I certainly ken’d a smoke on sick a day;”—“Hoot away mon,” replied the Brewer, “so we had, but wee did na brew,—we war only beating a whee drap of water to scaud out our barrils wee, Oh!” rejoined Gauge, “was that aw;—Vary weel, then we had as gude let it pass, and another time Ise gee ye smoke for smoke.”

That the same agreeable accommodation will continue to exist,—will not be doubted, by persons acquainted with manufactures under the regulations of the excise.—In the various branches of manufacture in England, it has required a long period of time;—repeated discoveries of collusive and illicit practices

(88)

practices;—the treachery of servants;—and the exertions of officers, whose judgment and long experience have enabled them more readily and effectually to guard against, and detect the numerous frauds practised against the Revenue;—to establish the present system;—acts upon acts have been framed;—different modes of survey, gauges, permits, and a thousand other regulations have been adopted, to bring it to its present state, and still the duties are daily and hourly eluded.

Seeing then; that these enormities do universally occur; the nature of them will not admit of being too sparing, or over nice in considering who or what persons may suppose themselves particularly included;—none can be offended but such as are conscious of their guilt. *Qui capit ille facit,*

The intention of the author of these Remarks, is by no means to give the slightest offence

(89)

offence or displeasure to particular individuals,—but to afford impartial and necessary information on the subject.

He would be happy to see the manufactures of the united kingdom, established on the firmest basis of friendship, and reciprocity.—And should any thing contained in these Remarks, occasion in any person disagreeable sensations, it ought to be ascribed to the existence of the facts themselves, and not to a true representation of them.—The author is truly sensible how irritable are the passions, humours, and prejudices of mankind,—at the same time, that he is fully convinced of the necessity of being equally undeterred, or uninfluenced by them on the present occasion, trusting to the well known candour which ever prevails with men of understanding, as soon as these subside, to prefer general utility to private punctilio;—and even to lend their assistance towards the extirpation of those Cankerworms of Society

H

ety

(90)

ety, Fraud and Deceit, which corrode and undermine the interest and welfare of mankind, and spread their baneful contagion throughout every department of life.

AMOR PATRIÆ

F I N I S.