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MEMORIAL

CONCERNING THE

Malt-Tax.



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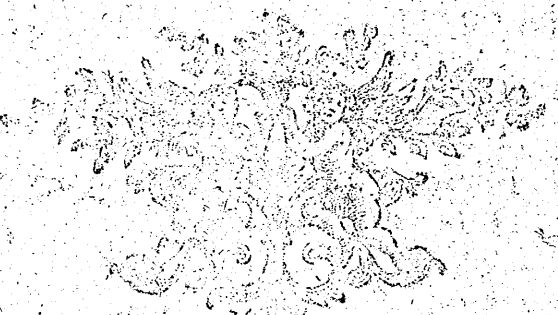
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MEMORIAL

CONCERNING THE

MALT-TAX



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ALTHOUGH, by the Treaty of Union, we in Scotland are liable to the same Taxes with England, and that therefore the Malt-Tax may be legally imposed on us; yet all Laws, in the Execution, are to be regulated by Equity: For no general Law, especially relating to a Subject of various and vast Extent, can be so contrived as to hit that which is just in every Particular; and no humane Prudence can foresee some Things, which Experience teaches every one afterwards. Sometimes *summum jus est summa injuria*, and yet upon this Account the Law it self cannot be called unjust: It is the Inequality in the several Subjects to which it is applied, that makes the Difference; which must necessarily be left in the Hands of the Administrator of the Law to temper and bring to an Equality. This is nowise contrary, but very conform to the Intention of the Lawgiver, whose Aim is Justice and Equity.

If then there be a Disparity found betwixt Scotland and England, with regard to the Malt-Tax, and such a Disparity as may be born by the One, and must needs sink the Other; then the Administrator of the Law may require it of the One, and should drop it in the Other, for the Good of the Whole.

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As the Wool in *England* is their staple Commodity on which their chief Rents depend, so the Barley in *Scotland* is the staple Commodity on which their chief Rents depend. The *English* lay no Tax on their Wool, and consequently there should be no Tax laid on our Barley in *Scotland*. To touch their Wool or our Barley in the smallest Proportion, is to touch the Vitals. No Physician orders his Patient to be let Blood at an Artery; it is too near the Heart and Life.

This Disparity as to the *Malt-Tax*, and the Impossibility of levying it in *Scotland* without ruining the Country, was so palpable to every one, that the Government never attempted to levy it, or any part of it, or any thing in lieu of it, till the Year 1725; altho', by the Treaty of *Union*, it might have been required ever since the Treaty of *Utrecht* in 1714: Which is much stronger in our Favours than if there had been only an Act of Parliament exempting us, and demonstrates that this Forbearance was a Product of Necessity, which breaks through all Laws. This Eleven Years Forbearance should be lookt upon as a Prescription in Equity. The Government were not ignorant that they might have called for it then, as well as now; and if it had been just and necessary, they would have done it: But why it becomes necessary now, after we have enjoyed Eleven Years Peace and Forbearance, cannot be easily conceived.

It will be useful to consider the *Malt-Tax* and the *Excise on Ale*, in all their Progress; and then one shall perceive distinctly who it is that is truly burdened with the Payment of these Duties.

There are only three Persons to be considered in this

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this Matter, 1. The Proprietar of the Land, who furnishes the Barley; which shall be called the *Original Commodity*. 2. The Brewer or Manufacturer of the Barley, who first manufactures it into Malt; which shall be called an *Imperfect Manufacture*, because it is not yet fit for the Consumer's Use, and who afterwards brings the Manufacture to Perfection, by making the Malt into Ale. As for the Malt-makers and the Retailers, they are only the Brewer's Servants. 3. The Consumer or Drinker of the Ale.

It is evident that the *Malt-Tax* does immediately affect the Price of Barley, since the Brewer buys it with this View, That he is presently to pay the *Malt-Tax* for it even after it is increased in Quantity by steeping it in Water, and therefore has Reason to abate as much from the ordinary Price of Barley as he is truly burdened with. That this *Tax* immediately affects the Price of Barley, is likewise demonstrat from this, That hitherto Barley has given as good a Price, and sometimes better, at *Edinburgh*, than it has done at *London*; altho' the *English* Barley far exceeds the other in intrinsic Value, and that Money is more plentiful in proportion at *London* than it is at *Edinburgh*: The Reason is plain, the *Malt-Tax* was on the *English*, and not on the *Scots*. The Brewer indeed actually pays the *Malt-Tax*, but he has already the Equivalent in his Hand from the Proprietar of the Land; and the Brewer in this Case is only the Proprietar's Factor. This Tax cannot reach the Consumer, for the Brewer can furnish the Ale as cheap as if there were no *Malt-Tax*: So that the whole Burden of the *Malt-Tax* lyes only and wholly on the Proprietar

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tar of the Land, on the original staple Commodity; When there is Dearth, the Proprietar of the Land suffers indeed little by the *Malt-Tax*, for he still gets a greater Price than were to be wished: But this Case falls out seldom, and therefore not to be reckoned on.

The *Excise of Ale* lyes wholly on the Consumer. The Brewer indeed actually pays the *Excise*, but he is presently reimbursed by the Consumer, together with a reasonable Profit: So the Brewer in this Case is only the Consumer's Factor. When the *Excise* is heavier than ordinary, the Brewer is allowed either to sell the Ale proportionally dearer; or, when he cannot obtain this from the Government, or when the Consumers make Difficulty to pay it, he draws it smaller. Therefore the Brewer ought not to pretend, upon the Account of a heavy *Excise*, to buy Barley under the ordinary Rate, because he can and does take his Redress from the Consumer; for this would be double Payment. And it is much better for the Nation, that the Brewer should take his Redress from the Consumer, than that he should affect the Price of the original Commodity; for the Consumers are vastly more numerous than the Proprietars of the Land, and consequently the Burden is less sensible: Whereas that which affects the Proprietar of the Land, sinks the Value of the original Commodity, which in this Case is our chief staple Commodity. When the Price of Barley rises high, by reason of Dearth or Export, the Brewer having no other sufficient Remedy, draws it proportionally smaller. Thus the Brewer in all Cases plays at sure Game; and it is reasonable it should be so, for his Pains and Expences are the same.

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It will be fit likewise to take Notice of particular *Excises*, that it may be distinctly seen what Influence they have on our staple Commodity. When the Magistracy of a Town obtains a Gift from the Government of Two Pennies *Scots* on each *Scots* Pint of Ale sold within the Liberties of the Town, which is called *The Impost*; for publick and necessary Works, as bringing Water to the Town, paving the Streets, putting the High-ways that lead to the Town in good Condition, building new Churches, enlarging the Harbour, and making it safe, &c. These Things bringing great Ease and Advantage to the Inhabitants, the whole Burden should rest on them. Therefore the Proprietars of the Land who sell their Barley to the Brewers of that Town, ought not to suffer by having the Price of Barley diminished upon the Account of this *Impost*; but the Brewers should have their Redress from the Inhabitants of that Town, by being allowed to sell at a Price proportional to the *Impost*, or to draw the Ale proportionally smaller; and they fail not to do so: It would be then double Payment to diminish the Price of Barley. This *Impost*, notwithstanding all Reasonings and Precautions, will still have some Influence on the Price of Barley; and therefore this Burden on the Inhabitants should last no longer than is absolutely necessary: For which End a narrow Inspection should be taken, That this Money be wholly employed on these necessary Works; That the Works do not linger, but be carried on as fast as the Money comes in; That they be carried on no faster than the Money comes in; for all Anticipations bring on Debt, which is never paid but to a vast Disadvantage: Therefore these

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Gifts ought not to have a borrowing Clause, but an express contrary Clause. These Three run a perpetual Round, A Gift with a borrowing Clause, Anticipation, Debt: A new Gift with a borrowing Clause, a new Anticipation, a new Debt, &c. necessarily begetting one another.

By what has been said, it appears, That all Taxes laid on imperfect Manufactures not yet fit for the Consumer's Use, look naturally back, and fall upon the original Commodity, and burdens it. And that all Taxes laid on Manufactures which are brought to Perfection, fit for the Consumer's Use, look naturally forward, and burden only the Consumers.

When Taxes rest upon the chief staple Commodity, they sink the Rents, and consequently the Value of the Lands and the Value of the Kingdom. These Self-consuming Ways of raising Money bring Ruin with them: They disperse and exhaust the Fountain from which Wealth should flow; which shall be made manifest by a Supposition that brings the Case home to *England*. Suppose then there were such a Tax imposed in *England* which touched the Price of Wool as much as the *Malt-Tax* touches the Price of Barley in *Scotland*, in this Manner, That all Spun-Wool should pay a Tax reaching to about a Sixth-part of the ordinary Price of Wool. Spun-Wool is an imperfect Manufacture, not fit for the Consumer's Use, and therefore naturally looks back, and burdens the original Commodity of Wool, which is the chief staple Commodity: For the Buyer of Wool knowing that he must immediately pay the Spun-Tax, will certainly de-

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duce as much from the ordinary Price of Wool as this Tax comes to. What a Clamour would this Spun-Tax raise through all *England*? What Diminution of Rent? What Ruin? It is just the same Case with the *Malt-Tax* in *Scotland*.

THE half of the *Malt-Tax* is in it self a great Burden, but the Effects of it in *Scotland* are worse and more insupportable than the thing it self; for it draws along with it a very considerable Loss in our Land-Rents, which consist in Corns, especially Barley, by sinking the Price of them. The ordinary Price of Barley in *Scotland* is Ten Shillings Five Pence the *Scots* Boll, which contains Six *Winchester* Bushels; from this deduce the half of the *Malt-Tax*, viz. Three Pence per Bushel, remains Eight Shillings Eleven Pence: This diminishes the Price of Barley more than 14 per Cent. The ordinary Price of Big or rough Bear is Eight Shillings Four Pence, from which deduce the half of the *Malt-Tax*, viz. Three Pence per Bushel, remains Six Shillings Ten Pence: This diminishes the Price of Big or rough Bear 18 per Cent. If there were as much Barley in *Scotland* as rough Bear, the *Medium* would be 16; but there being much less Barley, the *Medium* will be betwixt 16 and 17 per Cent. of Loss in this one Grain of Barley and rough Bear, which is a very grievous Loss. The sinking the Price of one Grain has been always observed to sink the Price of all the rest of the Grains; so that this affects the whole Corns. The *French* Parliaments complain extremely, That by the new Tax laid on that Nation, called *The Two per Cent.* the Tillage is truly burdened 8 per Cent.

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in the way that it is exacted, which they groan under as a very heavy Tax: But our Three Pence Tax doubles it and more.

Several Evils follow upon the sinking of the Price of Corns, 1. When Farmers sell the Corns which they have saved over their Farms, they get so little for it, that they can hardly furnish themselves with Necessaries, and thus become very defective in paying their Servants Wages. 2. The Food of our Commons and Servants consisting almost wholly in Corns, the low Price of Corns makes them insolent and idle, finding they can live upon little; so that there will be a Difficulty to get necessary Servants, and consequently their Wages will increase when their Masters have least to give them. 3. It is by the Profits made by Corns, especially Barley, that the Proprietars of the Land subsist, and are enabled to pay the Land-Tax: By these Profits they are enabled to inclose, to plant, to sow, to build, to set up Manufactures, &c. all which must now in a great measure cease; the Workman and Artificer must starve, and we must betake our selves to the Necessar of mean Food and Raiment, and live like wild *Indians*. This in a few Years will diminish the Number of our People, and render us incapable to pay any Tax. We are now incorporate into one Body with the *English*, and should be used kindly: But if they press too hard on us by the Letter of the Law, and their Majority in Parliament, they shall quickly feel the Evil; for it is in the Body politic, as in the natural Body, if one of the Members be sore wounded, or cut off, the whole Body will feel it.

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SOME among us, who at length perceive, that the half of the *Malt-Tax* will reach to a very great Sum, such as we are not able to pay, are for offering Twenty thousand Pounds in lieu of it, by way of Land-Tax, or some other new devised way. But they who make this Proposition have not truly considered, neither the Sense of the Treaty of *Union*, nor the Danger of giving way to such Impositions. The Treaty secures us against all Impositions, but such as are common to *Britain*, in the Manner agreed to in the Treaty, which does not allow the substituting of one Thing for another. This is the Strength of the Treaty, with regard to us; otherwise the vast Majority of the *English* in Parliament might quickly ruin us by Equivalents, and Equivalents of Equivalents, and by new Taxes for our Ease; for the Majority may define what is for our Ease: And tho' it is not to be supposed, that those Things will ever be, yet it was fit in the Treaty to provide against Possibilities. This new Imposition which is proposed, cannot be common to *Britain*, and therefore whatever we shall be obliged to pay more than we have paid these Eleven Years past, must of Necessity be the *Malt-Tax*, because there can be nothing substitute in its Place. They say, *Better pay the half of the Malt-Tax than the whole; Three Pence a Bushel than Six Pence. Better pay Twenty thousand Pounds than the half of the Malt-Tax.* It is answered, We are not now in the Terms of a Treaty whose Conclusions stand firm: This Session of Parliament may perhaps think Twenty thousand Pounds sufficient; next Session may require more, and then the former

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mer Argument is as good as ever it was. Better pay Four Pence a Bushel than Five Pence: Better pay Five Pence three Farthings than Six Pence: Better pay Thirty thousand Pounds than a greater Sum. We ought then rather chuse to be subjected to the whole *Malt-Tax*, by their Majority in Parliament, than to be wormed into it by our own Consent or Non-Opposition, and so become *Felo de se*. When the whole *Malt-Tax* is upon us, we can make it in some measure tolerable by Sobriety: But when these new Taxes are upon us, we shall never be rid of them till we have paid the uttermost Farthing.

Many of our People are jealous, that their Countrymen in Parliament have at least given way to laying the *Malt-Tax* on us: But it is not to be supposed that any *Scotsman* is for laying on so heavy a Burden on his Country. And our Members in Parliament can easily justify themselves from such an Imputation, by making the strongest and most solemn Opposition to it that lawfully can be made, by protesting in both Houses of Parliament against the Bill continuing the *Malt-Tax*, as contrary to Equity, in so far as it regards the *Malt-Tax* in *Scotland*; and by supporting this, immediately, by a written Protestation, signed by all the *Scots* Members, containing the Reasons of their Dissent from the rest of the House. This will remain on Record. The unanimous Dissent of so great a Part of *Britain* cannot but make a considerable Impression, and have a good Effect to our Advantage; if not now, yet afterwards: Succeeding Parliaments are not always in the same

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Sentiments with the former, and even succeeding Sessions of the same Parliament.

WHEN can we hope to be relieved from the *Malt-Tax*? Since after Eleven Years Peace and Forbearance it is now laid afresh on us. They say, *When the publick Debt is paid, we shall be relieved*. It is answered, That this Method will in the mean Time increase the publick Debt, by rendering us incapable to contribute to the Payment; That the publick Debt is so great, that notwithstanding the Methods laid down for sinking it, it will take many Years to bring this about; and according to the common Course of humane Affairs, before we get clear of this, we shall be engaged in a new War; and according to ordinary Management, into new Debt, and so on.

The Parliament of *Great-Britain* not only can, but (as we think) should grant us an Exemption from the *Malt-Tax*, according to the 14th Article of the *Union*: The Words are, *Seeing it cannot be supposed that the Parliament of Great-Britain will ever lay any Sort of Burdens on the United Kingdom, but what they shall find of Necessity at that Time, for the Preservation and Good of the Whole, and with due Regard to the Circumstances and Abilities of every Part of the United Kingdom: Therefore it is agreed, That there be no further Exemptions insisted on for any Part of the United Kingdom, but that the Consideration of any Exemptions beyond what are already agreed on in this Treaty, shall be left to the Determination of the Parliament of Great-Britain.* SINCE AN UNION WAS DETERMINED ON US— ERAT IN FATIS.

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This was a wise Caution in our Treaters, to provide thus against these Evils and Inconveniencies which they could not then penetrate into. Lest they should have given Concessions, which Experience might afterwards discover to be too great; therefore they left Room for further Exemptions, which might thus be as firm as if insert in the Treaty: And it was impossible for them to provide against the Majority of the *English* in Parliament, but by throwing us on their Equity, which the *English* expressly accepted of, and agreed to, in the Terms above-mentioned. These Terms have the Strength of a Stipulation, which being applied to the present Case, is as much as if being interrogate, they had said, *We will have due Regard to the Circumstances and Abilities of Scotland with relation to the Malt-Tax.* We call them now to the Performance of this Stipulation, and may reasonably expect the good Effects of it. The *English* have shewed their Wisdom in not burdening their own staple Commodity in the smallest Proportion, and we hope they will shew their Equity in laying no Burden at all on Ours.

But if it should fall out otherwise, we must certainly submit to the Determination of the King and both Houses of Parliament, as good Christians and good Subjects.

It is our Duty to submit, but it is base and mean to succumb. The Extremity into which the *Malt-Tax* drives us, will certainly stir us up to use all lawful Means to shun the Dint of so desolating a Blow. Therefore, till better Methods be found out, it is in the mean Time proposed,

I. THAT

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1. THAT all who have Conveniency brew for themselves, and thus have it Excise free; who may give their Charity in Ale, and not in Money. Many who had not these Conveniencies formerly, will now provide them. This probably may reach to near a Fourth-Part of *Scotland*.

2. THAT all Persons drink Water or Milk for the half of their ordinary Liquor, which is no great Hardship. If the Nobility and Gentry shew the Example; the rest will follow. This saves half of the *Excise* and half of the *Malt-Tax*, and puts a natural Stop to the Import of half of the Hops from *England*.

Our meanest Commons who never taste Ale, shew that even a total Abstinence from Ale is practicable: They are as cheerful with their Water and Milk, look as well, and work as strongly as they who drink Ale. The National Spirit is not yet extinguished; true Kindness might have done it, but Maletreatment keeps it alive. If once the National Spirit arise and rouze it self, it will contemn all these little Wants, and find its Glory in a total Abstinence from Ale, and be proud to carry it through.

3. THAT we drink no Ale, nor Cyder, nor Spirits, except of our own Brewing. It would be to push our Frugality too far to abstain from Wine, which is necessary for the Support and Comfort of Life.

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4. THAT a great Part of our Land which is now cultivated for Corns, be turned into Grass. A Decrease of Tillage does indeed draw along with it a Decrease of People; but this shall be oversupplied by the Manufactures. Our Culture for Corns at present does far exceed the due Proportion it ought to have to other Improvements, like a sickly Child that shoots out one Way beyond the natural Size; for this debilitates the whole Body.

By this Means the Price of Corns shall be kept up to a reasonable Rate; whereas now they are sinking daily into a Drug.

By this Means the Number of our Cattle shall be greatly increased. Our Highland Cattle being delicater for Food than the *English*, shall overspread all *Britain*. Our Lowland Cattle shall become larger and stronger, which at present are half starved, to make Way for the Culture of Corn; and their Flesh shall be firmer, fitter for salting, barrelling, and Export, and their Hides shall be larger and thicker; which in a few Years will put a natural Stop to the Import of Leather from *England* and *Ireland*.

By this Means the Number of our Sheep shall be greatly increased, and consequently the Quantity of Wool; which will encourage and even force Manufactures, and put a natural Stop to the Import of Wool from the North of *England*, which is now brought to us in great Quantities: And the Quality of our Wool shall be far better than it is at present. That which debases our Wool is, that for want of proper Grounds to feed our Sheep, we are forced in the Winter-time (in most Places) to feed them

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them in Grounds that are partly tilled, which makes them break out into Scabs, if not prevented by laying them with Tar; and this makes the Wool coarse.

By this Means we shall be fully provided with Butter and Cheese of our own, of which great Quantities are now imported from *England* and *Ireland*.

By this Means our People shall have a better Diet than formerly, which the Increase of Cattle and Sheep will afford them; and thus be abler to support the drinking of Water, which certainly digests Flesh better than Ale.

By this Means we shall have a Breed of Horses. We find now by Experience that we can breed very good Horses for all sorts of Purposes, as tractable and as gentle as the *English* Horse: And the Number of our *Galloways* will be increased, which were always prized for good Goers.

5. THAT we improve Part of our Land, by Forest-Trees, Fruit-Trees, Lint, Hemp, Woad, Potatoes, &c.

6. THAT we apply our selves more diligently to the Manufactures of Cloath, Sarges, Bases, Blankets, Flannels for the Dead, Stockings, Linen, Holland, Camrick, Lace, white Threed, Sails, Ropes, Gloves, Women's Shoes; Shambo, Soap, Potashes, Knives, Razors, Scizzars, &c. And that we make Use of none of these, but such as are made in *Scotland*, when they can be afforded good.

7. THAT our Manufacturers make every Thing sufficient in its Kind, and make nothing slight,

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flight, that they may sell it cheaper; for that ruins themselves in the End, and brings an ill Report on the Country.

8. **T H A T** we reject all Things that tend merely to Luxury: All *China* and *Japan* Wares: All Tea, Coffee, Chocolate: All *Flanders* Laces: All *Dutch* Holland and Bables: All *French* and *Italian* Fineries, &c.

9. **T H A T** we apply our selves with more Skill and Industry to the Fishing and the Mines, the two inexhaustible Funds of Riches and Trade, which are at our Doors; hitherto neglected or mismanaged, except by a very few particular Persons. These Things might be enlarged, to the Benefit of great Numbers of People, and the whole Nation, if they were put on a right-Footing; which seems no hard Matter to do.

T H U S, by Improving our Land to the best Advantage, by Employing our People in many Manufactures, by Lessening our Consumption, Import, and by Increasing our Export; We shall be able and willing in a few Years to advance far greater Sums than have been hitherto demanded of us for the Support of the Government and the Splendor of the *British* Court: And we cannot doubt of Success, since our People are hardy, and can live upon little; the Wages of our Workmen are easy, and our People under much Discipline.

If to this we join the great Thing necessary, *True Honesty and the Fear of GOD*, to which all are obliged; We may be confident of obtaining all the

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the Blessings of this Life, in so far as they can consist with our eternal Happiness.

I F all our People would go heartily into these or the like Measures, it were better for us to have no Exemption. But many are afraid of that which is New, and too many cannot get out of the Tract they formerly lived in; and therefore will rather accept of the Exemption, and live on as they did. If the *English* force us to our Good, we shall have Reason to thank them afterwards. If they would have no Rival in the Island, they will grant the Exemption.

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the Kingdom of this life, in so far as they can
 count with our eternal Kingdom.

For all our people would go readily into their
 on the like measure, it were better for us to have
 no exemption. For many are afraid of that which
 is lawful, and therefore cannot get out of the law
 they formerly lived in; and therefore will rather
 accept of the exemption, and live on as they did.
 If the law were as to our God, we shall have
 reason to thank them afterwards. If they would
 have no rival in the land, they will gain the
 exemption.

F I M I S

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