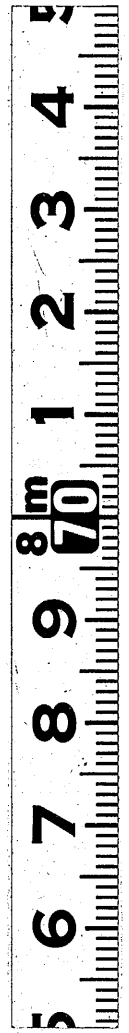


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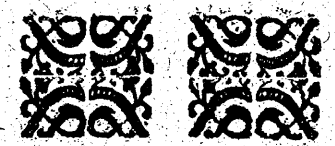
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COPY
OF A
LETTER

FROM A
Gentleman in EDINBURGH,
TO HIS
Friend in the COUNTRY,

Upon the SUBJECT of the
MALT TAX.

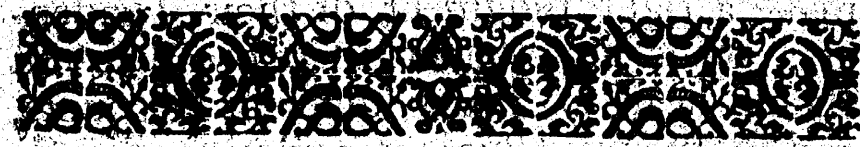
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Printed in the YEAR MDCCLXXV

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LETTER

3
TO HIS FRIEND IN THE COUNTRY



A
LETTER

FROM

*A Gentleman in Edinburgh, to
his Friend in the Country.*

SIR,



It is not in the least surprising, that one who lives at such a Distance from this Place as you do, should be uncertain as to the present Transactions in Relation to the *Malt Tax*, and of their legal Consequences.

'Tis an Affair that immediately touches the Multitude; every one thinks himself a

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Judge, tho' few have Opportunity to know the whole Facts, and fewer are capable to make a right Judgment of their Tendency: It is no Wonder therefore that you should hear so many different Accounts, and so various Opinions as you speak of.

How *Scotland* came to be liable to have that *Tax* laid upon them from the End of the last War, every Body knows; and that it has been regularly laid on every Year since by the Parliament.

THAT the Reason for not levying of it, tho' laid on, was, because it was well known that *Scotland* could not pay the whole of that *Tax*, without sinking the other Branches of the Revenue far beyond what it would yeild.

AND you yourself will remember, that in the Session of Parliament before the last, when it was urged in the House of Commons by some of the *English* Members, to have something ordered for the effectual raising of that *Tax* in *Scotland*, that it was then said, that some Expedient or Equivalent would be thought of against the next Session, if it were overlook'd at that Time.

I presume you'll remember this, because you told me you were present in a pretty numerous Meeting of Gentlemen in the Neighbourhood of this Town, where a
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Letter was produced from Mr. _____ then a Member of Parliament, writ to a Friend, with a Design to be communicate, in which the Affair was so represented and concluded, with a Desire to the Gentlemen to have their Thoughts on a proper Equivalent.

No sooner did the Parliament meet last Winter, but an Equivalent was accordingly proposed; The taking away the Encouragement or *Premiums* for Exportation of Grain from *Scotland*, allowed them by the Articles of the Union, while these Encouragements were to continue in *England*, with an additional Excise of Sixpence upon each Barrel of Twopenny Ale to be brewed or vended in *Scotland*, to which the Ale brewed or vended in *England* was not to be subjected.

WHAT was the Sentiments of the Nobility and Gentry of this Nation, with Relation to such Equivalents in General, was sufficiently explained by the Petitions and Instructions sent up from all Corners of the Country to our Representatives in Parliament: The Safety and Security of Members in the same State, or of different Societies incorporated, was look'd upon essentially to consist in an Equality of Trade and Taxes; and if that Barrier had been once removed, as it must have

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 have been, if that Equivalent had taken Place, *Scotland* remained no more a Part of the united Kingdom of *Great Britain*, but became a Province to *England*, and its Inhabitants exposed as Tributaries to every Imposition that a Majority should think fit to put upon them.

THE Instructions were generally well received by the Representatives of our Counties and Burrows; nor did we hear of any, save one Gentleman, who flatly wrote to his Constituents, that he would regard no other Instructions than what he received when he was elected a Parliament Man, which was to act according to his Discretion; and by the Style of his Letters, he seem'd to be chaff'd to find the general Sentiments of the Nation against him, after he in the House of Commons had declared it as his Opinion in Point of Law, that the imposing an additional Excise on *Scotland*, while at the same Time *England* remained exempted, was not contrary to the Treaty of Union.

THE Effect of the Petitions, tho' never presented to the House of Commons, was the changing the projected Measure, which gave so great Offence, as being contrary to Law; and in the Place thereof a Resolution was taken to lay on a certain Proportion on *Scotland* of that Tax which

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 is laid upon the *Malt* in *England*, observing some Regard to the Goodness or Value of the Grain to be malted in the one and other Country.

BUT, as the *Scots* Members insisted that the Proportion proposed was too great, and that tho' in some Places in *Scotland* the Barley might be equal to half the Value of the Barley in *England*; yet in the North Country, and generally speaking, it was not near that Value, and therefore the Tax designed was more than they could be able to pay.

ON the other Hand, the *English* Members, who had conceived a different Opinion of the Value or Goodness of our Grain, and who thought effectual Measures had been taken to support its Value, by continuing to us the *Premiums* upon Exportation of all Sorts of Grain, and by following the Methods proposed by ourselves, for hindring the Importation of Meal, and other Commodities from *Ireland*, which not only sunk the Value of these Commodities of the Produce of *Scotland*, but carried out of *Scotland* very great Sums in ready Money yearly; and therefore they on their Part insisted, that the Tax as proposed was equal, and ought to be paid *bona fide*: And for that End the Clause of the Surcharge was conceived,

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in Order to be a Spur to all concerned to pay it equally and fairly, since, according to the Calculation that they had made, there could be no Place of Surcharge if all, or near all, gave Obedience to the Law.

S I R, I have given you this Detail, that you may the more readily judge what is the proper Part that we in *Scotland* have to act, and whether the Steps taken by the Maltsters and Brewers, which I am just going to mention, tend to the Interest of *Scotland*, or can be defended by Law or not.

Y O U will easily observe, that the Question at present is not in Relation to a Tax from which *Scotland* can plead an Exemption, either from the Articles of the Union, or the common Law; for it is yielded on all Hands they have no such Claim: Nor yet, whether the Tax be too heavy or not; for all *Scots* Men are agreed it is too heavy.

T H E only Question then that remains, is, as to the proper Method of convincing the Legislator, that we ought to be relieved therefrom in whole or in part: As to which there is but one of two Ways to be taken.

T H E first is, by giving Obedience to the Law as far as we can, and joining in Representations to the next Session of Parliament,

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liament, setting forth the Decrease of the Excise, and other Branches of the Revenue, which necessarily follow from the Levying of the *Malt Tax*, and the Hardships and Inconveniencies which are thereby laid upon the Poor, and therefore humbly craving a Redress.

A N D the other is, to fly directly in the Face of the Law, and peremptorily to refuse a Compliance therewith. This last is the Method that has been chosen by some here, by whose Advice the Maltsters and Brewers have been spirited up into a Concert to resolve, that if the *Malt Tax* should be attempted to be levied, forthwith and at once to give over Brewing.

T H I S Resolution being of so extraordinary and dangerous a Nature, His Majesty's Advocate, so soon as he was fully informed that the Maltsters and Brewers had suffered themselves so far to be imposed upon, in a Matter which must evidently turn to their own Hurt, and endanger the publick Peace, sent for some of them, and was attended by a Deputation from the whole.

I N which Meeting he laid before them, with great Tenderness and Compassion, their own Hazard, the Weakness and Perniciousness of the Advice they had received,

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THEY took a Time to return an Answer; and having advised with the rest of their Employment, they declared they were resolved to follow out the proposed Course.

THE Advocate finding them so blinded, by the Confidence they had in the Person or Persons with whom they had advised, and being concerned for the Danger into which they were unwarily trapt, did apply by a Petition to the Lords of Council and Session, setting forth the Danger that was likely to befall the Publick from a Confederacy of that Nature, so directly contrary to Law.

THE Judges, upon the Representation and Notoriety of the Fact, did, without a contradictory Voice, make an Act of *Sederunt*, in which it was declared, That such Concerts, Resolutions and Confederacies amongst Maltsters and Brewers was highly criminal, and highly to be punished; and that, considering the Persons who joined in Concert were almost solely in Possession of the Materials, and Utensils necessary for supplying the City with Ale, and if they should be allowed suddenly to drop that Business, before others could possibly take it up, great Scarcity would necessarily ensue, which might be attended

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tended with Disorders and Blood-shed; they therefore ordained them to be cited, in Order to enact themselves to continue to exercise their Employment for a short limited Time, in the same Manner they had been in Use to do for a Month bygone; that is, to Brew as much as they had a Demand for from their Customers; and for sometime thereafter not to give over Brewing without due Intimation to the Civil Magistrate.

SUCH a Declaration as this, in Relation to the Maltsters and Brewers Conduct, from Persons who were intrusted with the supreme judicative Capacity, both in Civil as well as in Criminal Cases, one would have thought sufficient to over-balance the Opinion of a single Lawyer or two, tho' of the most disinterested or otherwise sufficient: But in Place of having any Regard to this authorotative Judgment, and Act of a supreme Court, these Gentlemen had a second Rendezvous with their Lawyer, where it was resolved not to give Obedience neither to the Law nor Act of *Sederunt*; but to give in a Petition to the Lords for Reversing their own Deed.

THE Stile and Tenor of this Petition must have been of a very extraordinary Nature, since it produced, likewise with-

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out a contradictory Vote, such an exemplary Repentment.

IT was found False, Scandalous and Seditious, founded on Principles directly tending to the Overturning of all Law, conceived in direct Opposition to His Majesty's Government, and Contempt of the Court; and therefore ordered to be burnt by the Hand of the common Hangman. The Enquiry of the Author superceded till *November*, and Copies discharged to be given out save one to the Advocate.

IT were not difficult from Conversation, to pick up the Heads of the Petition, and to show you the Weakness of the Arguments insisted on; but that I know the stating of the Fact is sufficient to you, who are acquainted with both Law and History, and in Use to think upon the Constitution of our Country, since there is not the least Novice, who has ever considered any Part of the publick Law, that does not know, that the Dealers in all Trades which concern Vivres, and the Necessaries of Life, are in a particular Manner under the Oversight, Direction and Management of the Government of every Country, more than those of any other Trade or Employment.

T H A T, as every Subject must use his Liberty and Property in Consistency with, and

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and Subordination to the publick Good; so, those Persons whose Course of Life leads them to deal in Things, upon which the Subsistence of the People, and consequently the Peace of the State depends, must be under a stronger and more immediate Subordination as to their Conduct; and if they act in Concert, every Caprice, every Whim, may be attended with Rebellion, Seditious, and the greatest Disorders; and therefore is still more under the Direction of the governing Powers.

THE giving Rules and Directions to People in that Station of Life I am talking of, has been a Part of the publick Law of all Countries, so far back as we have History, and in a particular Manner that of our own; since in *James VI.* his first Parliament, it was provided, That they should never have a Deacon, or be reputed an Incorporation; and that in Consequence thereof, by an Act of Parliament, *anno 1669*, an Incorporation of the Brewers, erected by the Magistrates and Town-Council of *Edinburgh*, is declared void and null, and ordered to be razed out of the Registers; and they and all other Burghs within the Kingdom discharged ever to do the like again, with Certification, that if Brewers should be found to meet hereafter amongst themselves, or to keep any

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Correspondence on what Pretence soever, in whatsoever Place, every one of them should be personally and pecuniarily punishable for every such Meeting.

These Laws were made on a View, that if Maltmen or Brewers kept a Correspondence, they might be able to disappoint the publick Regulations as to the Price of Ale, which might be attended with some Inconveniencies and Hardships, with Regard to the poorer Sort: But a Combination, such as in the present Case, is a Crime of a very different, and a much higher Nature. If the Persons who signed the Petition to the Lords of Session should be permitted, at once, to give over Brewing, while they have in their Hands the Stock of Barley, usually employed for supplying of the Kingdom for a limited Time, and to keep the Property and Possession of the Utensils necessary for Manufacturing thereof; not only their own Servants, who are very numerous, must be thrown out of Business, but all the Retailers and their Dependents, who are vastly numerous, and every Family in the Community, who have not Fortunes enough to cherish themselves with foreign Liquors, must be indispensibly deprived of the Comforts of Life, to support them under their daily Labours, and consequently Tumults, Seditions,

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ditions, and Rebellions must ensue, in which the faithful, innocent and harmless Subject suffers generally with the Guilty.

WHOEVER is the Cause, or does what necessarily gives Occasion for any Effect, must answer for all the Consequences; so that the Nature of this Combination or Confederacy cannot be doubted, by any one who knows Law, to be one of the second Crimes that possibly can be committed against the State.

BUT I am afraid I have explained myself too much to one of your Knowledge, who, upon the simple Narration of the Fact, would easily see, that nothing can be said in Excuse of the Rashness, Imprudence, and Extravagancy of the Counsel these poor People have got; unless that the Authors have previously laid down Measures for a safe and secure Revolt from the present Government: That indeed would lessen the Folly, tho' not the Guilt.

BUT, as it is certain that the Conduct of the Springs of this Extravagancy are too narrowly looked into, to suffer any such Project to come to a Bearing; so the Government being perfectly apprised of the Consequence of the designed Attempt, has made sufficient Provision to prevent any open

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open and direct Insult to the Laws of the Land, and Authority of the Legislature.

S I R, I am therefore hopeful, that this Project, which has been entred into, not only against Law and common Sense, but without common Prudence, will fail of its designed Effect, since the Lords of Session have given the Maltmen and Brewers some Time to think of what they are a-doing.

F O R, tho' a great many of them by their Education and Business may be supposed not able to judge for themselves what is, or what is not Law, and may be liable to be amused, influenced or misled by their Leaders, in whose Knowledge they may have some Trust;

Y E T, when they consider, that if they come to be tried for following the Advice given them, as surely they will, they are to be tried by those very Judges who, in another Capacity, for the Safety of the Publick, thought themselves under a Necessity to declare, that the Conduct of the Maltmen and Brewers was highly Criminal.

A N D that the hardy and extraordinary Measures they are put upon, is by the Advice of a few, who may have other Projects in View; and who, if ever they should find that their pernicious Counsels had rendered their Country too hot for them,

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them, might easily retire; whereas the Maltmen and Brewers, or the Generality of them who have Families, can neither easily retire or subsist without their Employments; I say, when the Brewers consider these Things, they will see themselves exposed to certain unavoidable Ruin, tho' the Government should treat them with the utmost Tendemess and Mercy that the Nature of the Thing, and of Government, permits.

W H I L E, at the same Time, by their Conduct, the first Method proposed of freeing their Country from the Tax is rendered impracticable; for, whatever Effect Representations might have, from a faithful People, willing to do their best to obey the Laws, yet surely Petitions of tumultuous and seditious Persons can never expect to have a favourable Answer.

A L L Governours are exceeding jealous of their Authority; and, as Men are liable to be provoked, and if the present turbulent unaccountable Measures should not so provoke them, as to resolve at any Rate to force a Compliance with the Law, and refuse any Relief, it must have, at least, this bad Effect, that it precludes all Proof that the *Malt-Tax*, as now laid on, is too heavy for this Country: For the Diminution of the Excise, or other Branches of the

venue, if any happen, when there are so many of His Majesty's Troops extraordinary in the Country, will be imputed to our Obstinacy and Rebellion, and not our Incapacity; and consequently we can have nothing to say next Session of Parliament.

S I R, it is for this Reason, as I with my Country well, and have great Concern for such a Number of Families, as are like to be brought into a Lock, that I flatter myself the Maltmen and Brewers will waken out of their Dream, and that every good Man will join his Endeavours to dissuade them from injuring themselves and their Country in so outrageous a Manner.

I am,

Sir,

Your most humble Servant,

PHILO SC

