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CASE

OF THE

PROPRIETORS AND LESSEES

OF

SALT WORKS

IN

SCOTLAND.

1794.

*CASE of the Proprietors and Lessees of
SALT WORKS IN SCOTLAND.*

BEFORE the Union of the two kingdoms, the only salt made use of in Scotland was the marine salt, which was manufactured in that country.

MANY acts of the Scotch Parliament had been passed, at different periods, for the encouragement of the manufacture; and, in particular, only two years before the Union, a statute passed, prohibiting the importation of English and Irish salt, under severe penalties.

Appendix,
No. I, II, III,
IV.

Ditto No. V.

SINCE the Union, the importation of English salt into Scotland, has been allow-

ed ; but by the eighth article of that treaty, it is declared, that from the expiration of seven years after the Union, Scotland shall " Remain exempted from the duty of 2 s. 4 d. a bushel, on home salt, imposed by an act made in England, in the 9th and 10th of King William III. of England."

At that time the whole salt duty payable in England, including the 2s. 4d. above mentioned, was 3s. 4d. *per* bushel : No salt duty was then payable in Scotland, but by the treaty of Union, it was adjusted at 1s. *per* bushel, and so in the proportion of three to ten. Agreeable to the spirit of this treaty, the same proportion has been preserved by subsequent acts, increasing the duties : and the duty now paid in England is 5s. a bushel, and the duty paid in Scotland is 1s. 6d. a bushel.*

20 Geo. III.
c. 34.
22 Geo. III.
c. 39.

THERE is no vein of rock-salt in Scotland, and the English rock-salt can be prepared at much less expence, and sent to market at a far cheaper rate, than that which is made

from

* The bushel is the same in both countries, being 56lb. weight.

from sea water ; and, when refined, it is likewise supposed, in some respects, to be of a preferable quality. If, therefore, the salt duties in both kingdoms had been equalized, the immediate consequence must have been, the total ruin of the Scottish manufacture. And hence, the above mentioned article of the Union plainly appears to have been dictated by the same policy which guided the Scottish Legislature, in providing for the security and encouragement of their home manufacture of salt.

FROM perseverance in the same policy, and from respect to the treaty of Union, the salt manufacture in Scotland has ever since enjoyed the encouragement provided for it by the ancient laws of the kingdom. It is impossible to suggest any other reason, why the inhabitants of both countries should not long ago have been put upon equal terms, or should not have paid the same tax for the salt which they consume.

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FOR the encouragement of the fisheries, it has been provided by different acts of parliament since the Union, that all salt, whether Scottish or English, employed in curing fish for *exportation*, should be free from duty. And by acts passed 5. Geo. I. c. 18, and 26. Geo. III. c. 81. the *same privilege* is extended to all salt employed in *curing of herrings, and other fish, for home consumption*. With these exceptions, the Scottish manufacture of salt has ever since the Union been protected by the difference of the duties.

UPON the faith of these public acts have the salt works in Scotland been established, most of them for many centuries, and almost the whole at remote periods beyond the memory of man, passing into the hands of purchasers and lessees, at great prices, and yearly rents.

THE profit of a salt work in Scotland depends entirely upon the vicinity of coal. The coal in Scotland is of a different quality from that in England. It is harder
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and stronger, but it does not cake. Hence that part of it which is necessarily broken in the working, is not of general use. It is for the most part considered as refuse, and is called *culm*. But still it may be used for certain purposes, such as burning lime, the manufacture of bricks, and making salt.

BRICKS are very little used in Scotland, as the whole country abounds with stone, fit for building; but it is a great addition to the value of a coal work, when it happens to be in the neighbourhood of lime, or near the sea-beach, in a favourable situation for making salt. This has always afforded an inducement for the erection of coal and salt works; which, being thus necessarily connected, are possessed by the same proprietor or lessee, who trusts to the protection of the law, not only as to the price or rent paid for the salt work, but as to the price or rent for the coal work.

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BESIDES the proprietors and lessees, all the workmen employed in the salt works, and those in the collieries, in so far as they are dependent on that manufacture, may be considered as having acted on the faith of the public statutes. They engaged in that employment as the law stood, and being now fit for no other employment, if the manufacture is ruined, they must starve.

IN this situation of matters, it has been suggested by certain interested persons, that a bill should be brought into Parliament, for the importation of English salt into Scotland, at the same low duty which is now paid for Scottish salt. If such bill should be passed into a law, the necessary consequence must be a total stop to the manufacture of the marine salt in Scotland: All the proprietors of salt works there must be ruined; several collieries abandoned, and all the workmen deprived of their bread.

THE proprietors of salt works have not
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yet seen a copy of the bill; but they understand, that the outlines are as follow:

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

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

THAT in some parts of Scotland certain classes of persons may be induced to think such an alteration would be for their advantage, there is no reason to doubt; though it requires no great sagacity to discover how detrimental it would ultimately prove to the real and permanent interests of that country. It is supposed, however, that salt would be thereby procured at a cheaper rate for a time, and this is held out as the ostensible object of the bill.

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It has been generally circulated, that the bill is to be proposed in Parliament, and the people in some parts of the country have listened to it with no little avidity, more especially, as there has lately been an uncommon scarcity of salt in Scotland, owing chiefly to two circumstances: *1st*, A war, which occasions a scarcity, from the increased difficulty of smuggling foreign salt. And, *2^{dly}*, A most extraordinary and unlooked for tuck of herrings, which have remained upon the coast for many months, and which came so unexpectedly, that people had no opportunity of providing themselves with English duty-free salt.

Much has been said of monopolies and combinations among the proprietors, for keeping up the price. These, and other popular topics, have been urged against the proprietors of salt works, with much more art than candour, in order to inflame the public mind, by persons who have purposes of their own to serve.

In particular, to recommend the measure proposed, a pamphlet has been published, which

which is extremely inaccurate as to facts; and the misrepresentations of this pamphlet are held out as irrefragable reasons in favour of the bill.

The known and avowed author is an extensive proprietor of coal, on the coast of Ayrshire, who has no salt works of his own at present. He addresses himself to the landed, commercial, and manufacturing interests of Scotland, and affects the purest spirit of disinterested patriotism. By the operation of the bill, however, he would be enabled to establish his own fortune upon the ruin of the present salt proprietors. For, if the rock-salt were brought into Scotland, it would necessarily be manufactured on those parts of the west coast, nearest to Liverpool, where coals are to be had.

In itself, such a pamphlet, proceeding from such a source, would be entitled to little notice; but, as some of its allegations have obtained a greater degree of credit than is due to them, and as they afford the only arguments which have been suggested for

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for the bill, it seems necessary to refute them, as the grounds upon which the bill is supported.

First, It is said, that the importation of rock-salt, upon payment of the Scottish duty, would prevent the smuggling of salt from Ireland. The quantity of salt so smuggled, is arbitrarily supposed at 100,000 bushels annually; the duties upon which, at 1s. 6d. *per* bushel, would produce an addition to the revenue of L. 7,500.

UPON the exportation of English rock-salt to Ireland, there is a draw-back of all the duties; and as it pays no duty there, it may be smuggled back again with advantage; but in what quantities it is so smuggled annually, cannot be precisely known. That the proposed bill might, in some degree, lessen the smuggling to Scotland, may be true; but as there would be the same inducement as before, to smuggle into England, and the duty of 1s. 6d. would still remain as a temptation to smuggle into Scotland; the
advantage

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advantage to be gained by the bill, in this respect, is hardly worth calculation.

BUT, on the other hand, a field would be opened, for a new illicit trade of the most important kind. Large quantities of the English salt would be brought to the *southern* counties of Scotland, for the purpose of being smuggled back to the *northern* counties of England by land. By this operation, an advantage would be gained of no less than 3s. 6d. *per* bushel, which, allowing 6d. for expence and risk, would leave 3s. of free profit. L. 7. Sterling would be gained upon a single cart load. The ease, expedition, and security with which a smuggle of this kind can be effected, are perfectly well known, and it is equally obvious how much the salt revenue of England would suffer from it.

Secondly, It is said, that the English salt being so much cheaper, the difference would be gained to the community, in the consumption. Upon this subject a number of exaggerations and false hypotheses are collected; and the conclusion drawn from them

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them is, that the whole sum paid by the community at large, more than they would pay for English salt, of a superior quality, amounts at least to L. 25,000. Sterling; and perhaps, adds the author, upon a fairer calculation, to L. 60,000. Sterling, the whole of which goes into the pockets of a few monopolizers.

It is hardly possible to conceive a misrepresentation more gross or more contrary to what must be the certain knowledge of the author himself. For a good many years past, the average produce to the salt proprietor, after paying his workmen, and other necessary expences of the manufacture, is something under 6 d. a bushel. At that rate, the whole of the salt made in Scotland last year, except what may have been exported, produced to the proprietors of the works, according to the books of the Custom house, the sum of L. 6847. 16s 6d. Very lately, indeed, on account of the scarcity, the produce was something greater than 6 d. *per* bushel; but the whole could not have exceeded L. 8000. or L. 9000. to be divided among all the different proprietors, who are about

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30 in number. This is the whole produce of the *property*, and, therefore, the *profit* of a purchaser or lessee, would, even for last year, hardly admit of calculation.

THE average expence of making marine salt in Scotland, amounts to something more than 1s. *per* bushel. It costs more than 7d. to raise the culm, or pan-wood used in the manufacture, and bring it to the salt pan, independent of any consideration to the proprietor. The salt worker's wages are extremely high, as an inducement to him to make the most of the expensive materials thus entrusted to his management. He has rather more than three pence upon the bushel of salt. After which, the salt proprietor has to pay for tear and wear on the salt pan, an average for the coal machinery, and a general average for other expences in working the coal. The whole of this amounts, as above mentioned, to more than a shilling upon the bushel of salt. This is over and above the interest of the stock laid out in preparing the salt pan for the manufacture, and the rent or interest of the purchase money paid for the coal.

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THE average price paid to the salt proprietor, or the wholesale price, is 1 s. 6 d. which, under the above circumstances, appears to be extremely moderate. At that rate, the whole of the salt manufactured in Scotland, last year, being 273,913 bushels, amounted to L. 20,533. 9 s. 6 d.; but, upon account of the scarcity, the salt having risen to 1 s. 8 d. *per* bushel, the wholesale price may be computed at L. 22,000. or L. 23,000. And this is the whole sum which, exclusive of the duties, was paid by the community for salt manufactured in Scotland last year, although the demand, and consequently the price, greatly exceeded what it had been in former years.

As there is no reason to suppose, however, that the scarcity will long continue, for it already begins to abate, it must be concluded, that the wholesale price will return to its former level of 1 s. 6 d. which is very little more than one farthing *per* pound. This, together with the duty of 1 s. 6 d. makes

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3 s. in all, which is paid for a bushel of salt in Scotland: while in England, the worst kind of rock-salt is sold at 5 s. 4 d.⁺ including the duty; the best kind is sold at 5 s. 9 d.: and the duty alone *per* bushel, on the marine salt made at Shields, and other places on the East coast of England, (which is of the same quality, and made by the same process as in Scotland,) greatly exceeds both prime cost and duty, paid for the same quantity of Scottish salt.

BUT then, say the supporters of the bill, if the English salt was to be brought into Scotland at the low duty, it would be had still cheaper. As to this, it may *first* be observed, that the lowest priced Liverpool salt is unfit for the curing of provisions, and, therefore, Scotland would have chiefly to depend upon the best kind, which is sold on the spot at 9 d. exclusive of the duty. Next is to be considered the freight and profit of the importer, which would vary according to the place where the salt was to be sent. Upon the East coast, this could not be calculated at less than 4 d. *per* bushel;

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so that the price to the retailer, in the present state of the market, would be 1 s. 1 d. at least, exclusive of the duty.

BUT, supposing the average price to the retailer were no more than a shilling, so that 6 d. would be gained upon every bushel to the consumer, amounting in all to L. 6000 or L. 7000. annually, upon the salt consumed in Scotland, it may be considered, how far this paltry saving would be permanent, or would afford a solid advantage to the country.

THAT the salt proprietors would be entitled to a compensation for the loss of their property, does not seem to be disputed. This compensation, amounting to a sum far exceeding the adequate value of any saving that could possibly accrue, must, of course, be made up by the country for whose benefit the property is to be taken away.

THAT the English revenue would sustain a great loss, is also certain. This ought likewise to be compensated by Scotland.

It is therefore to be considered, whether the advantages to be gained by Scotland, can afford these compensations.

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THE Scottish revenue will gain nothing by the bill; and the only advantage that can be derived from it, is the supposed diminution of the retailers price. This would be more than exhausted by the compensation due to the salt proprietors alone. Nothing would remain to make up the loss to the English revenue, which would suffer in a much greater proportion. Besides, if this old and useful manufacture were destroyed, many thousand pounds a-year must go out of Scotland for that necessary article.

BUT laying these matters altogether out of the question, it may be demonstrated, that no solid or permanent benefit could be gained by the measure proposed. The declared object of the bill is, to prevent a monopoly in the hands of the salt proprietors of Scotland, who are stigmatized as oppressors, taking advantage of the necessities of the country: And yet they are no less than 30 in number, having each of them a separate interest to bring as much salt to market as he

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can. And the smallness of the profit, and the uniformity of the manufacturers price, evince that they do so.

It is not true, as this Author alleges, "That the salt manufacturers in Scotland are engaged in a combination, or society, which hold stated and regular meetings, and make such laws and regulations as they think necessary, to restrain the manufacture within certain bounds, as well as for regulating the price."—On the contrary, it is perfectly well known, that there is often a strong competition for the sale, among the salt proprietors; and they have even been obliged, from time to time, to dispose of surplusses at foreign markets, where they meet with a certain loss.

THESE are not the features of a monopoly. But if the Liverpool salt were introduced into Scotland, upon the terms proposed in the bill, a monopoly of the worst kind would be the immediate and infallible consequence. The whole country of Scotland would be totally dependent upon the Liverpool market, and there never would

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be a certainty of being supplied with salt, even at any price. To understand this, it must be recollected, that all the salt works in Scotland would immediately be abandoned upon the first introduction of the Liverpool salt. This is admitted; and indeed it can never be supposed that any set of men would be mad enough to continue a losing trade. The demand for the Liverpool salt would thus be suddenly increased by the wants of a million and a half of people. As there would be no competition, the proprietors might sell it for what they pleased; and instances have heretofore occurred of their even doubling the price. This would affect the price in England, as well as in Scotland, a circumstance that highly deserves the consideration of the English Member of Parliament.

NOR can it be supposed, that in this enlightened age, when the principles of taxation have been so much canvassed, and are so universally well understood, that the English Members of Parliament will suffer so valuable a product of their country as rock-salt, to be carried out of it, without paying

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duty, and sent into Scotland, to raise a revenue for the latter country. For the mine of rock-salt, however abundant, is certainly not inexhaustible, and the salt duties in England stand pledged to certain of the public creditors, whereas the salt revenue arising in Scotland, is in great part appropriated to support particular branches of the Scottish establishment, the charges of which, according to every fair and equitable principle, should be defrayed by duties affecting Scottish commodities only. But if, from a laudable regard to public œconomy, the duty of 1s. 6d. instead of being levied at the port of discharge in Scotland, were to be paid, with proper allowance for waste, at Liverpool (as it could there be collected by *one officer* only) there would be an end at once, not only of the salt manufacture, but also of the salt revenue, and salt establishments of Scotland.

BUT further,—depending, in this manner, upon the importation of English salt, the state of the market in Scotland would always be variable, and the people would be practised upon by all those monopolising speculations, which

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which affect the price of every article of foreign importation.

Even in the manufacturing of the rock-salt, after its importation into Scotland, there would be a greater probability of a monopoly, than can ever take place in the manufacture of marine salt.—For it is evident, that it must be confined to the West Coast, and it is well known, that the proprietors of coal there, by whom it can be carried on to advantage, are confined to a much smaller number than on the East Coast, where the marine salt at present is chiefly manufactured.

DURING the winter season, in particular, when salt is most in demand, the inhabitants of the East Coast might be exposed to the greatest distress. The canal from Forth to Clyde is sometimes frozen up for many weeks together; and the navigation round the Land's End, or by the Orkneys, is extremely dangerous, and in that season seldom attempted. Supposing a scarcity to arise, at such a critical period, it would prove a serious calamity.

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As matters stand at present, the whole of the country is secure of a constant supply, at a price which fluctuates so little that there is hardly ever the least room for complaint. The late scarcity indeed was severely felt in some places; but it was merely accidental, and probably may not again occur during the memory of man. However, it may teach the people of Scotland a useful lesson. If salt was so difficult to be had while the salt works of Scotland remained, and the ports were likewise open for English salt, at the English duty, for all ordinary purposes, and *duty free* for the curing of fish, let any thinking man reflect, what would have been the situation of the country, had it then been deprived of its own salt works, and had depended entirely upon importation from England.

Thirdly, It is said, that a considerable loss arises to the revenue from the present mode of levying the salt duties in Scotland; and it seems to be taken for granted, that this would be remedied by the importation of rock salt from England, at the low duty. But the reasoning is incomplete; unless it be supposed

supposed that the manufacture is at the same time to be abolished: for otherwise, the pretended abuses would continue as before. That the alteration would completely ruin the present Scottish salt works, is therefore certain. This would not however be accompanied with the advantage stated, as the alleged abuse has no existence. No branch of the revenue perhaps is more strictly watched; and, from its present regulation, there is neither opportunity nor temptation to commit frauds.

It is asserted, that the labourers at the pans are often paid by the quantities they can carry home in their pockets, which are not cellared or charged with duties. This is specially prohibited by act of parliament, under severe penalties, which it would be absolute madness for any salt proprietor to incur.* No other means of defrauding the revenue are alleged; and yet it is roundly asserted, that a fourth part of the whole salt manufactured in Scotland escapes the duty. In a note, this assertion is greatly extended.

8 Geo. II. c. 12.

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* It would have been obliging, if the author of the pamphlet alluded to, had named the works where so fraudulent a practice is either permitted, or connived at.

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The population of Scotland is calculated at a million and a half. Each person is supposed to consume half a bushel in the year, which is 750,000 bushels. This is compared with the quantity which paid duties last year, being 273,913 bushels, and it is inferred, that the whole of the difference is smuggled. It is not stated, however, upon what grounds half a bushel a year is allotted to each individual; and the hypothesis is plainly false.

BUT allowing that each individual did consume half a bushel annually, the saving to each, on the diminished price, would amount to no more than 3d.; and this would be much more than counter-balanced to the individual, by the increased price he must pay for coals.—To explain,—in all collieries on the East coast, a considerable part, and in some, almost half of the colliers are employed in raising, and their wages paid from, this culm or pan-wood, used in the manufacturing of salt. By the destruction of the salt manufacture, this culm would be rendered useless and unproductive. But nevertheless, the colliers must be paid the same

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wages as at present; and this could only be done from an increased price laid on the coals to the consumer; nay, in some collieries, this culm, although useless, must, from its inflammable nature, be brought out of the pits; and this expence also, would necessarily fall on the great coal, or these collieries be abandoned, which might ultimately render Scotland dependant on England for fuel, as well as for salt.

Fourthly, It is said, that a great advantage would arise to Scotland from the superior quality of the rock-salt; that the marine salt is of a bad quality, unfit for curing provisions; and this is an evil which calls loudly for redress.

BUT this argument is false, both in the premises and conclusion: *First*, The sea-salt is equally fit for the curing of provisions with the rock-salt, and is in many cases even preferred to it. In particular, the London fish mongers, engaged in the Iceland fishery, have, for 50 years past, been extremely anxious to have their fish cured with Scottish salt, and always give special directions to their vessels to get their salt from

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the Frith of Forth. The white salt used at the victualling office in London, is chiefly the marine salt, for which certificates are required, upon the oath of the vender. Aberdeen pork, which is cured with Scottish salt, is famous for its excellence.

BUT supposing the premises were true, that the rock-salt is of a superior quality, this would afford no solid reason for giving it to the people of Scotland at a lower duty than is paid for it by the people of England. Already it may be imported and used in Scotland, for payment of the 5s. duty; but the people of Scotland know the quality of their own salt too well to purchase English salt at that rate for curing their provisions. They use the English salt indeed in curing their fish for exportation, and their herrings for home consumption, as well as for exportation; but this is because they have it *duty free*.

Fifthly, It is said, that a great advantage would arise to the country from introducing the manufacture of salt on the West coast, where there are inexhaustible fields of coal. The

The author of the pamphlet would no doubt find his account in this; but it is matter of serious consideration to the people of Scotland, whether this salt manufacture, on the East coast, in its present permanent establishment, ought to be annihilated, on the speculative views of an individual, to introduce the manufacture of English rock-salt upon the West coast, attended with so many risks to them, in order to amass a fortune for the projector, in making the experiment.

Sixthly, There is a visionary scheme of importing rock-salt into Scotland for exportation to the Baltic and other foreign countries.

Seventhly, A great deal is said upon the prodigious advantages that might result to the fisheries, from allowing the rock-salt to be brought into Scotland at the low duties; and it is asserted, that the want of a supply of this salt last year, in a great measure prevented the profit which might have been derived from the herrings.

To this reasoning the plain answer is, that the English salt may already be brought to
Scotland

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Scotland for these uses *free of duty*, and even of the usual custom-house fees. It is impossible, therefore, that this reason could have been suggested by any person, who knew or meant to state fairly the present revenue laws.

From what has been said, it appears, that the bill is contrary to the wise policy of our forefathers before the Union; contrary to the treaty of Union itself, and the statutes made since: that it would be injurious to the English revenue, and not advantageous to the Scottish revenue; that its first operation would be to ruin a body of men, who had engaged in this trade upon the faith of public statutes, while the expected relief to the rest of the community would at best be extremely trifling, and of the most precarious nature: And, on the other hand, the distress might be greatly aggravated.

The people of Scotland will, in the end, find themselves very little obliged to those who have stirred this question; for, as it is evident that the lowness of the Scottish salt duties was entirely to protect the manufacture of marine salt, if that manufacture is

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to be abolished, no reason will remain why the inhabitants of both kingdoms should not be upon an equal footing. It would be extremely unjust that England should pay 5s. of duty upon the *same* salt which Scotland has for 1s. 6d.

ALTHOUGH Scotland were to have a free gift of the difference at present, this would be no security for the future. At any time Government might lay hold of so obvious a means of increasing the revenue from L. 20,000 which is its present amount, to L. 70,000 a year. And at some future period, probably not long after the passing of any law, allowing the free importation of English rock-salt into Scotland, the minister for the time will urge these and other arguments, for raising the duty of salt in Scotland, up to the English duty. In reply to the clamour of the people of Scotland, that, by the Union, and subsequent acts, the duties on English and Scottish salt were kept separate and distinct, he would tell them, that they had formerly consented that no such distinction should be kept up, by insisting for the free importation

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of English salt into Scotland; but, that full justice may be done them, he will consent that the old duty alone shall be levied upon their own manufactured salt.

It will then, indeed, be but poor consolation to the people of Scotland, to be told, that salt of their own manufacture will only be charged with the low duty of 1s. 6d. when every internal salt work of their own country shall have been destroyed by means of their inconsiderate complaints: What may now be considered as a boon or favour granted, will, as lately befel the Scottish distillers, undoubtedly be made a handle for increasing the duties formerly paid, and the consequence will be, that the inhabitants of Scotland will then have to pay for their salt, more than *double* the sum it cost them as the law stands at present.

APPENDX.

APPENDIX.

(No. I.)

Concerning the making of Salt within this Realme.

Q. Mary, Parl. 9.
cap. 71. 1563.

ITEM, Because the Queenis Majestie, hes be her pruden-
cie and moyen, brocht certaine strangers of excellent ingine
within this realme, quha hes accorded to labour, discover,
and manifest ane new maner of making of salt, different from
the fashon used of before within the same: Quihilk inven-
tion is thocht to be very profitable for the haill inhabitants
of this Realme, and interteining of the traffoique of Mer-
chandice: Therefore, it is statute and ordained be her Ma-
jestic, with advise of the three Estaites of Parliament, that
nane of her Hiennesse subiectes take upon hand, for the space
of fiftie zeires nixt and immediatlie following hereafter, to
make, or cause be maid ony Salt of the newe fashon, and ma-
ner invented, or to be used by the saids strangers, different
from the fashon now, and of before within this Realm with-
out special licence had and obtined of her Hiennesse and
Successoures there-upon, under the paine of death, and con-
fiscation of the landes, ground and houses, quhair the saide
salt shall happen to be maid, and the saids fiftie zeires being
by-past; gif it happenis ony person or persones, to make salt,

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or cause salt to be maid, according to the said new fashion, and different from the fashion now used: That that person or persons, shall pay sa-meikle as the saidis strangers sulde pay for everie hundreth bolles, comptand five scoir bolles allanerly in this case for the hundreth, during the said space of fiftie zeires, or onie parte thereof: That is to say, seven bolles and ane half to the Queenis Grace Majestie, and ane boll to the Conservatour, to be depute for keeping of the salt that beis maid in maner foresaid.

(No. II.)

“ Salt suld not be transported.”

James VI. Parl. 4. cap. 56. 1573.

FORASMEIKLE As it is understandin the great and exorbitant prices, the small salt is latelic risen to, within this Realme: Quhilk heirtofair hes never bene seene or heard within the famin. And there is na reason, that the said strange dearth and noveltie suld be suffered to continew, but the occasion thereof to be timoullie remedied, THEREFORE, OUR SOVERAINE LORD, with advise and consent of his dearest Regent, the three Estaites, and haill body of this present Parliament, statutis and ordainis, That na small salt be transported foorth of this Realme, at onie time hereafter, at the least, for the space of three zeiris, nixt after the dait of this present acte, under pain the of confiscation of the salt, as al-

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fwa of the schippes, veschelles, and uthers movabel gudes of the persones transporters thereof.

Providing alwaies, that the paine of this acte extend not against strangers of Norway, and uthers of the East partes, quhilk brings in tymber in this Realme, for quhilk they ar priviledged be this present Acte, to transport salt, for the exchange of their money, conforme to the Actes maid of befoir.

(No. III.)

“ Act concerning the Pre-emption and Excise of Salt.” Charles II. Parl. 2. Sess. 4. cap. I. 1673.

AFTER annulling and discharging all pre-emption of Salt in time coming.—“ The Kings Majesty, for the encouragement of the Manufactory of Salt, and for the farther ease of His good Subjects, Doth hereby declare all Salt made or to be made within this Kingdom, to be henceforth free from payment of Excise. And farther, His Majesty, with advice foresaid, allows the Importation of forraign Salt; And Statutes and Ordains, that ilk Boll of forraign Salt of *Linlithgow* measure, shall pay forty shillings *Scots* of Excise, whether the Salt be imployed on Fishes or not; and that security shall be given at the entry of the Salt, that this Excise duty shall be compleatly payed within year and day after the Importation thereof: And in consideration of the Exemption which the forraign Salt imployed on Fishes had from Excise formerly; His Majesty Declares, That all exported Fishes, whether Herring, Salmond, or others, shall be in time coming free from the payment of Customs.

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LIKEAS, His Majesty, with advice foresaid, doth Inhibit and Discharge the Collectors and Farmers of Excise, upon any pretext, to give any ease or abatement of the said fourty shillings of Excise imposed upon ilk holl of forraign Salt, under the pain of deprivation, if they be Collectors, and the los of the Benefit of their Tack of Excise, if they be Farmers; and of such farther punishment as the Lords of Exchequer shall think fit to inflict. And to the end it may be known, what quantities of Forraign Salt are truly entered, His Majesty, with advice foresaid, Ordains the severall Collectors of Excise, from time to time, to make patent to any of the Owners of Salt, or these having their Warrant, their Books, in so far as concerns the entry of forraign Salt: And if the Salt-Owners, or their Factors, shall find any quantity concealed or imbezeled, or that there is abatement given of the duty, they are thereby warranted to pursue the transgressors before the Lords of Exchequer: And shall have for their own use the equal half of the seisure, concealment, or abatement *respective*, which shall be so discovered by them. And His Majesty doth, with advice foresaid, Rescind and annull any former Acts of Parliament, or clauses therein, relating to the Excise of Salt, which are inconsistent with, and prejudicial unto the intent of this Act: And Declares, that so long as the Excise continues, this shall be the constant rule for regulating the Excise of Salt, and the Custom thereof to continue as it is in the Book of Rates."

No. IV.

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(No. IV.)

*Act anent the price of French and Spanish Salt.*Charles II. Parl. 3.
cap. 2. 1681.

OUR SOVERAIGNE LORD, Out of his Princely care to encourage the Manufacturies and other publick Works of this his Ancient Kingdom, and to prevent the unnecessary Importation of forraign Commodities and the exorbitant prices that may be exacted from the Leiges. THEREFORE, His Majesty, with advice and consent of the Estates of Parliament, Doeth Erect and Declare All the Salt-works of this Kingdom to be free and publick Manufacturies: Endowing them, with all the Priviledges, Liberties, and Immunities, granted by Law in favour of any manufactory, within this Kingdom. As also His Majesty, Considering that the In-land Salt of this Kingdom, is sufficient for all other uses except the curing of Fishes, and Beeff exported, And that the forraign Salt which shall be employed for the use of the Nation, may be furnished at the rates following, &c.

(No. V. EXCERPT.)

*Act for advancing and establishing the fishing trade, in and about this Kingdom.*Anne, Parl. 1.
cap. 2. 1705.

OUR Sovereign Lady, &c. And because all manner of salting of fish for export with Scots salt is hereby discharged.
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Therefore her Majesty, with advice and consent foresaid, strictly prohibits and discharges the importation of all English or Irish salt, from and after the first day of October next to come, under the penalty of one thousand merks Scots money, to be exacted from, and paid by the seller, importer, and buyer, *toties quoties*, and confiscation of the ship, bark, and boat, wherein it is imported; and in case of importing the same upon horses, confiscation both of horses and salt, and the carrier to be fined in twenty pound Scots, and punished in his person by twenty days imprisonment; and any person having commission from the salt-master, or any of them, is empowered to seize the said salt, ships, barks, boats or horses, and to pursue the contraveeners hereof before any Magistrate or Justice of Peace whatsoever, who are hereby impowered and required to put the same in due execution; Declaring, That the one half of the said fines and seizures, shall belong to the apprehenders and pursuers, and the other half to the poor of the parish where the transgression is committed.

(No. VI. EXCERPT.)

Eight Article of the Treaty of Union.

Anne, Parl. 1.
cap. 7. 1707.

THAT, from and after the Union, all Foreign Salt, which shall be imported into *Scotland*, shall be charged, at the Importation there, with the same Duties as the like Salt is now charged with, being imported into *England*, and to be levied and secured in the same manner. But in regard the duties of great quantities of Foreign Salt Imported, may be very heavy
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on the Merchants Importers, That therefore, all Foreign Salt Imported into *Scotland*, shall be Cellared and Locked up under the Custody of the Merchant Importer, and the Officers Employed for Levying the Duties upon Salt, And that the Merchant may have what quantities thereof his Occasion may require, not under a Weigh of or Fourty Bushels at a time, giving Security for the Duty of what quantity he receives, payable in Six months; but *Scotland* shall, for the space of Seven Years from the said Union, be exempted from paying in *Scotland* for Salt made there, the Duty or Excise now payable for Salt made in *England*: But, from the Expiration of the said Seven Years, shall be subject and lyable to the same Duties for Salt made in *Scotland*, as shall be then payable for Salt made in *England*, to be Levied and Secured in the same manner, and with proportional Draw-backs and Allowances as in *England*; With this Exception, That *Scotland* shall, after the Seven Years, remain Exempted from the Duty of Two Shillings and Four Pence a Bushel on Home Salt, Imposed by an Act made in *England* in the Ninth and Tenth of King *William* the Third of *England*. And if the Parliament of *Great-Britain* shall, at, or before the Expiring of the said seven Years, substitute any other Fund, in place of the said Two Shillings and Four Pence of Excise on the Bushel of Home Salt, *Scotland* shall, after the said Seven Years, bear a proportion of the said Fund, and have an Equivalent in the Terms of this Treaty: And that, during the said Seven Years, there shall be payed in *England* for all the Salt made in *Scotland*, and imported from thence into *England*, the same Duties upon the Importation, as shall be payable for Salt made in *England*,
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And, to be Levied and secured in the same manner, as the Duties on Foreign Salt are to be Levied and secured in *England*. And that, after the said Seven Years, how long the said Duty of Two Shillings Four Pence a Bushel upon Salt is continued in *England*, the said Two Shillings Four Pence a Bushel shall be payable for all Salt made in *Scotland* and imported into *England*, to be Levied and Secured in the same manner; And that, during the Continuance of the duty of Two Shillings Four Pence a Bushel upon Salt made in *England*, no Salt whatsoever be brought from *Scotland* to *England* by Land in any manner, under the Penalty of Forfeiting the Salt, and the Cattle and Carriages made Use of in bringing the same and paying Twenty Shillings for every Bushel of such Salt, and proportionally for a greater or lesser Quantity; For which the Carrier, as well as the Owner, shall be liable jointly and severally, and the Persons bringing or carrying the same, to be imprisoned by any one Justice of the Peace, by the Space of Six Months without Bail, and until the Penalty be paid: And for Establishing an Equality in Trade, That all Fishes Exported from *Scotland* to *England*, and put on board in *Scotland* to be exported to Parts beyond the Seas, and Provisions for Ships in *Scotland*, and for Foreign Voyages, may be salted with *Scots* Salt, paying the same Duty for what Salt is so employed, as the like Quantity of such Salt pays in *England*, and under the same Penalties, Forfeitures and Provisions, for preventing of Frauds, as are mentioned in the Laws of *England*. And that, from and after the Union, the Laws and Acts of Parliament in *Scotland*, for pining, curing and packing of Herrings, White Fish and Salmon, for Exportation, with Foreign Salt only, without any Mixture of *British* or *Irish* Salt, and for preventing of Frauds in curing, and packing

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packing of Fish, be continued in Force in *Scotland*, subject to such Alterations as shall be made by the Parliament of *Great Britain*: And that all Fish exported from *Scotland* to Parts beyond the Seas, which shall be cured with Foreign Salt only, and without Mixture of *British* or *Irish* Salt, shall have the same Eases, Premiums, and Drawbacks, as are, or shall be allowed to such Persons as export the like Fish from *England*. And that, for Encouragement of the Herring Fishing, there shall be allowed and paid to the Subjects Inhabitants of *Great Britain*, during the present allowances for other Fishes, Ten Shillings Five Pence *Sterling*, for every Barrel of White Herrings which shall be exported from *Scotland*; and that there shall be allowed Five Shillings *Sterling* for every Barrel of Beef or Pork, salted with Foreign Salt, without Mixture of *British* or *Irish* Salt, and exported for Sale from *Scotland* to Parts beyond Sea, alterable by the Parliament of *Great Britain*. And if any Matters of Fraud, relating to the said Duties on Salt, shall hereafter appear, which are not sufficiently provided against by this Article, the same shall be subject to such further Provisions as shall be thought fit by the Parliament of *Great Britain*.

(No. VII. EXCERPT.)

Act for the more effectual encouragement of the British Fisheries. 26. Geo. III. cap. 81. 27.

AND whereas, by the said recited Act of the fifth year of the Reign of King George the First, it is enacted, That Cur- Recital of part of 5. Geo. I. cap. 18.

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ers of fish should thenceforth be allowed to take from any Salt Works, or Salt Pits, any such quantity of *British* Salt, where the same was allowed by Law for the curing of fish for exportation, as they should think proper for curing of fish for foreign Markets, without paying any duty to his Majesty for the same, such *British* Salt being taken from the said Salt Pits, or Salt Works, and weighed, in the presence of any Officer for the duties on Salt, and lodged in a Warehouse, under the lock and key of the said Officer, as well as the proprietor of the said Salt; which *British* Salt, so lodged as aforesaid, should remain in the custody of the said Officer, jointly with the said Proprietor, during the several intervals of the several fishing seasons; the proprietor or proprietors, or his or their agent or agents, entering at the next office for the duty on Salt, the quantity of *British* Salt so lodged by him or them, from time to time as aforesaid, and the said Officer keeping an account of every quantity of the said Salt so entered and lodged in his custody, as aforesaid, such salt to be delivered to the Proprietor or Proprietors thereof, or his or their Agent or Agents, for the Purposes, and upon the Terms and Conditions, and in the Manner, and to be used, returned, and accounted for, as in the same Act is mentioned and directed: And whereas a Doubt hath arisen, whether under or by virtue of the said last mentioned Act, Curers of fish, in *Great Britain*, are authorized to take *British* Salt from any distant Salt Works, or Salt Pits, where the same is allowed by Law for the curing of fish for Exportation, and to ship and remove the same Coastwise to any other Port or Place in *Great Britain*, for the purposes in the same Act mentioned, and more especially whether such Curers of fish, as reside in that part of *Great Britain* called *Scotland*, are at Liberty, under the said Act, or any other Act or Acts, to remove Salt Coastwise from any Salt Pits, or Salt Works, in that Part of *Great Britain* called

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called *England*, the Existence of which Doubt hath in many instances been found detrimental to the said Fisheries; be it enacted, That, from and after the passing of this Act, it shall and may be lawful to and for the Curers of Fish in any Part of the United Kingdom of *Great Britain*, to take from any Salt Works, or Salt Pits, in *Great Britain*, such Quantity of *British* Salt as they shall think proper, as well for the curing of any Kind of Fish for Exportation to foreign Markets, as for the curing of herrings and other fish taken in the herring Fishery for Home Consumption, without paying any Duty for the same, and to bring, carry, transport, and remove Coastwise, the Salt so taken, to any Port or Place in *Great Britain*, such Curers of Fish, or their respective Agents, before such Salt shall be removed from the Salt Work, or Salt Pit, entering at the next Office for the Duty on Salt, the Quantity of Salt so intended to be removed, and procuring the same to be weighed in the Presence of an Officer for the Duties upon Salt before the Removal thereof, and also making Oath in Writing before such Officer (to be by him filed in his Office for the Duty on Salt), declaring the true Quantity of such Salt, and that all the said Salt is intended for the curing of Fish for Exportation, or for the curing of herrings and other fish taken in the Herring Fishery for Home Consumption (as the Case may be), and that the said Salt is intended to be carried, transported, or removed Coastwise to such a Port or Place (naming the same), and shall not, by their Order, Consent, or Connivance, directly or indirectly, be sold, given away, or any ways delivered but for the Purpose aforesaid, &c.

