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A
L E T T E R
UPON THE
D I S T I L L E R Y,
TO THE
F R A M E R S
OF THE
PERTH-SHIRE RESOLUTIONS.

TO THE
FRAMERS
OF THE
PERTH-SHIRE RESOLUTIONS.

GENTLEMEN,

IT is a wise maxim in private life,
That no man should suffer himself
to act, while under the influence of
sudden passion. But public bodies of men
are not to be restricted by such prudential
rules; and you, *Gentlemen*, have lately
taught us how far the impetuosity of
British Subjects may go, when called
forth by imagined wrongs.

The flame which you have excited
against the *Distillery Act*, in all quarters
of the country, does great honour to your

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nerves ; and you have already proved how superior you are to Law and Government, as in fact the execution of a Public Law stands at this moment suspended by the authority of your Resolutions.

Probably, however, as you are now again dispersed, and living quietly at your own homes, the heat of your zeal may be a little abated ; and I am in hopes you will with patience attend to a few plain facts, which, with great deference, I propose to lay before you.

IN 1778, the Distillery of Great Britain produced to the Public L. 670,000 Sterl. The Minister at the time thought, that because this revenue was *great*, it might be made *greater*. He raised the duties once and again ; and the consequence was, that, last year, it sunk to little more than L. 300,000 Sterling. The reason is plain, — because the smuggling of spirits, foreign and domestic, became an important object.

Scotland,

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Scotland, by situation, was peculiarly adapted to this illegal traffic. Its extensive coasts made it difficult to guard every part ; and Excisemen could not be stationed in all quarters of the interior country, to prevent Fraudulent Stills. The Acts introducing *Large Stills*, never were executed in the Highlands of Scotland. — Not satisfied with supplying their own consumpt without duty, the inhabitants converted their necessity into a regular business. They purchased grain from all quarters, and ran down their spirits upon the Low Country, to the ruin of Fair Trade, and the destruction of the Revenue.

This unavoidably drew upon them a number of penal prosecutions from the Excise. Many small Stills were seized, and fines levied on the miserable inhabitants. The severity of the law came after all to be over-matched by the increased cunning and perseverance of the people. The illicit trade went on : a kind of war

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took place; many individuals were ruined; and the minds of the people being embittered against Government, a nursery of smugglers formed itself upon principle. The circumstances here stated, threw the Landholders into a disagreeable dilemma. The use of Spirits in these cold climates, they considered to be in some degree necessary to life. The carriage of the barley to a town, or entered distillery, was found to bear extremely hard upon many of their tenants; and the daily prosecution of the people by the Excise, proved to their masters vexatious and distressing.

In this situation, applications were again and again made to Government, to no purpose; because no plan was offered for obtaining relief, which did not threaten greater evils than those meant to be removed. Government had before its eyes, a sad example of the danger which might arise from partial exemption, in this very article of the Distillery. The estate of a private Gentleman in the shire of Inverness, had been plundered by the
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(7)

army under Viscount Dundee. To indemnify him, the Parliament of Scotland, in 1690, not very wisely, farmed to him the duties arising from the grain of his own wasted lands, distilled into Whisky, for a fixed payment of 400 merks Scots *per annum* by way of tack-duty, and without specifying any limitation in point of time. Under colour of this exemption, originally insignificant, but which the succeeding heirs of that family were thought entitled to, as reaching all duties on Spirits manufactured upon their estate, not only existing at the time, but imposed since, the Revenue has suffered, for the last twenty years, at the rate of not less, it is believed, than L. 20,000 *per annum*. The estate from which this enormous evil proceeded, is said to be of no greater extent than about L. 700 *per annum* of rent. It is said, that Administration has once and again offered large sums to compromise and purchase up this exemption, and the very Act now in consideration contains a special clause to that effect. This Act,
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(8)

at the same time, contains full proof, that the particular circumstances of the Highlands of Scotland were sufficiently under view; and that Parliament was not unwilling to give a certain indulgence there, if it could be so guarded as not to be attended with real and extensive mischief to the whole community.

In Art. 7. of your Resolutions, you hold the language of good subjects, by saying, that however hard the law as it lately stood, bore against the Highland part of the country, you thought it your duty, *to give every support to the Officers of Excise, in suppressing illegal distilleries.*—I shall not take it upon me to contradict this eulogium, though I confess it excites my wonder, that the united endeavours, and well-known influence of so many of the first Noblemen and Gentlemen of this country, to execute the law, and to support its Officers against the depredations of *their own tenants and dependents*, should have been attended with so little success.—Were it not for the respectable authority of your
assertion,

(9)

assertion, I should rather have supposed, that in many parts of the Highlands, the use of illegal Stills had been in a great degree countenanced by the owners of the land upon which the manufacture was carried on; and that there are few districts to the North of the Tay, where the tenantry are in a state of *resistance* to their masters.

You proceed to say, that there can be no difficulty in framing a law, which may give a reasonable indulgence to the Highlands, in the use of small Stills, and at the same time secure the Revenue against illicit practices.

This was the very ground of the clauses which you now object to in the late Act. You are not ignorant that it was upon *your own earnest and repeated supplications*, that the indulgence thereby given to the Highlands of Scotland, was listened to in Parliament, and with difficulty carried through.--Private exemptions from public laws, are dangerous engines of State, and never to be dealt out except with the
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greatest reserve.—You are grievously mistaken, if you suppose that the Legislature was anxious to bestow *immunities* upon you, and willing to give you them upon any terms. Your own Representatives had not the confidence to ask any such favour.—They knew that it was in vain to look for an exemption to the Highlands of Scotland, without being attended with the most anxious guards for the preservation of the Revenue, and the protection of the fair trader.—Upon your own representation, that *Stills of legal size* could not be used in the Highlands, it was at length agreed to make the law bend to this particular situation, and to indulge the Highlands of Scotland with *Small Stills*; but an *unconditional* use of them neither was asked by you, nor could reasonably be given.

In one respect, it is believed the concession of the Legislature went further than even your own most sanguine expectations had carried you. In general, you only pointed at the convenience of *small Stills*,

(11)

Stills, and a repeal of the law which established large ones. *Small duties* joined to *small Stills*, you scarcely had in view; but if fraud and smuggling could be prevented, the Legislature was willing to go any length for your accommodation.

To suppose that such accommodations were to be given, without the most effectual provisions against fraud and abuse, at the very moment that the *Feirntosh* Distillery was to be purchased by Government at a high price, seems an idea too extravagant for rational men to entertain. It would have been folly and weakness in the extreme.

I may go further, and say, that where an extraordinary evil exists, the Supreme Power of every country is entitled to remove it, by any practicable means, tho' it should be at the risk of incroaching upon the ordinary rules of private right. This is founded upon the foundest maxims of constitutional policy. Evils without number, in former days, existed in the Highlands and Borders, which put the

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Civil Power of this nation to defiance. Let the Gentlemen of Perthshire open the statute book of their country, and they will find it filled with public laws founded upon this principle. They will see, in one view, under the title of *Highlands and Borders*, in Lord Kames's Abridgement, the length to which necessity impelled the Legislature to go in this particular.

Neither was such practice confined to your own country. When inclosing by hedges begun in England, it was opposed by the common people, who destroyed them in *the night-time*. The remedy for this, was to subject the whole inhabitants of the parish, *guilty and innocent*, to the damages incurred, which was done by an Act in the 13th of Edward I. The effects of that law proved so salutary, upon trial, that it was followed in many succeeding cases.

But, not to enlarge upon those laws, either in England or Scotland, which relate to a state of society happily terminating with the last century, I shall take
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the liberty to recall to your remembrance, precedents more recent, and more directly in point.

In England, it is well known, that at this day, the *hundred* is liable when any man is robbed within it, which is founded upon the idea of obliging the vicinity to make *bue and cry* after the felon. And of the same nature is the action given by Stat. 9. George I. cap. 22. against the inhabitants of any hundred, to all who have suffered by the offences therein enumerated, which are, the killing or maiming of cattle, cutting down or destroying trees, setting fire to any barn or out-house, corn, straw, hay, or wood.

In Scotland, the Heretors in Counties are liable for the charges of apprehending, sustaining, and prosecuting criminals, and they are by law appointed to assess themselves for that purpose.

By Act I. cap. 48. and Act 16. cap. 16. of George I. the inhabitants of parishes, towns, villages, &c. are made liable for the destruction of trees, unless the
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party offending shall be apprehended and convicted by such parish, town, or village, within six months.

The last-mentioned Statutes apply to Scotland as well as England, and so does the 1st of George I. cap. 5. commonly known by the name of the *Riot Act*, which subjects hundreds, cities, towns, and counties, to all the damages occasioned by demolishing houses, and other acts of violence therein mentioned. Upon this Statute, the County of Perth itself was made liable at the instance of Miln of Millfield in 1775. The Gentlemen of the County of Edinburgh will soon experience the effect of it in a case of still deeper consequence, tho' it must be admitted that none of them had any accession whatever to the offence:—And the same was the case, when three inhabitants of the City of London were singled out, within these few years, to pay about L. 70,000 of damages done by the infamy of the populace, in burning Mr Langdale's distillery.

Your

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Your situation, Gentlemen, effectually secures you from all such extensive danger. You have no valuable churches, few great buildings of any kind, no distillery upon a large scale:—That there are theftuous, petty, and fraudulent Stills upon your estates, is on all hands acknowledged. But altho' I readily believe that you are far above having any immediate concern with them yourselves, yet you will find it extremely difficult to convince the world that it is not in your power to exterminate them, if you are so inclined.—If a Highland Proprietor living in the heart of his estate, which most of you do, has not so much controul over his tenants, I shall only say that they are the least controuled people of any in Europe; for, I know no other human power, that, without your assistance, can effect it.

If, by the security of property, you mean that you will part with no share that belongs to you, upon any public account whatever—I deny that such an absolute security subsists in Great Britain, and far less in any other nation.

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You complain bitterly, Gentlemen, that you have *an office imposed on you* without your consent; and at the same time, that you are not furnished with proper authority to act in it with vigour and effect, being reduced to the state of mere spies, and assistants to Officers of Excise, without any jurisdiction or power to prevent the abuses which the Statute means to repress.

But, upon reflection, you must be sensible that all this is mere *verbage*, without any sober intelligent meaning. You have all the power and jurisdiction that Country Gentlemen in any quarter of Britain possess; and your authority as Justices of Peace, is particularly ample in Revenue matters. What office do the Statutes of George I. confer, and what duties do they require of all the inhabitants of cities, boroughs, and counties, whom they subject in penal consequences, for not effectually making *hue and cry*, when the chance is a hundred to one that they hear not one word of the offence till it is past remedy?

(17)

medy? What becomes of your example of infants and absent persons in that instance?

Instead of raising a *hue and cry* against fraudulent distilleries within your districts, which you yourselves know would at once put an end to them, you are pleased to raise a most lamentable outcry against the Law of the Country, for requiring any assistance at your hands in protecting Government, and saving yourselves from other taxes which must be laid upon you, if the Revenue, in this article, be defrauded.

Your imaginations have presented to you strange phantoms of collusive prosecutions before your own tribunals as judges, and chimerical oppressions which never actually took place in any instance, and never can happen in a country where law exists.—Did any of you ever read or hear of a Revenue cause being decided against the subject in any Court in Britain, by fraud, collusion, or treachery on the part of the Officers of the Revenue, the
Judges

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Judges of the Law, or the prosecutors for penalties?—The Revenue Boards have a power to mitigate penalties, even when they are justly incurred; and it is well known, that causes of that nature require to be very well founded, before a sentence can be obtained unfavourable to the subject.

Any apprehension, therefore, of danger from these penal prosecutions, is a mere bugbear; and I again assert, that it is in your own power, by using a very moderate degree of your well-known influence over your own tenants and dependents, to prevent it absolutely. If you mean to say that this is a mistake, and that *Pertshire* is in a different state from the rest of the Highlands of Scotland, surely no mortal would ever have dreamed of such an exception, till you yourselves had declared it.

Do you recollect what happened two years ago?—The country was then threatened with want of bread; yet many of your tenants persisted in converting their grain
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(19)

into Whisky. Upon that occasion, I am well informed, you, by your own authority, obliged them to desist: Nay more, that some Gentlemen in a certain county, for the better security, seized upon their tenants Stills, and caused the poor people, with their own horses, carry them to the Laird's house, where they were lodged in safe custody, till the apprehension of danger was over, and then each man's Still and Utensils were faithfully restored to him.

But the matter does not rest there. All the laws hitherto made for subjecting the many to indemnify the few, have proceeded upon the principle of substantiating the protection which individuals have a right to from society; and, in return for this, nothing is given but the same expectation of indemnity and support in similar circumstances. Now it so happens, that the Act presently under consideration, is the only one in the Statute-book of Great Britain, and perhaps the *only law that ever passed in any age or country*, which holds out a special remuneration to a number of
C. subjects,

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subjects, for only doing their duty, by not injuring the Public ; and rewards a part of a nation, for not picking the pockets of the whole. You shall (says Government to the Highland Counties) have your corn distilled at your own doors, in a manner, and by implements allowed to none but yourselves, providing only you will make us certain that you shall not smuggle into the low country, or hurt the public revenue. No, say the Gentlemen of the Perth Meeting: our constitutional rights and privileges are of a nature too valuable to be bartered for any commercial advantages whatever.

I can discover no proposal of that kind made to the Gentlemen. No commercial advantage is meant to be given them ; none of their constitutional rights to be taken from them. Their poor tenants are to be allowed to drink their own Whisky at an easy rate, and they are to be punished by fines if they abuse this privilege. If they cannot pay the fine, their masters are to do it for them ; be-
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(21)

cause all the world knows, that nothing is easier for these masters, than to prevent offences, if they shall be so inclined, and that by means very different from becoming Spies, or Concurrents to Officers of Excise.

But, Gentlemen, let me now for a moment suppose, that your complaints had a solid foundation, and that the licensing clauses of this Act, as framed, were inadvertently, or by ignorance, ill calculated to answer the ends in view ; or that unguardedly, the Legislature, intending you a benefit, had really imposed a hardship upon you in the mode of execution ; allow me to ask, if there is a man among you, who, upon serious and cool reflection, can think that this was a good reason for the violence and hostility which appear on the face of the Perthshire Manifesto ?—*You*, of all men, were the last from whom such a conduct was to be expected. It is the undoubted right of all his Majesty's subjects, to apply to Parliament for redress of grievances, but not to found the trumpet of sedition, as you have done.

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I have even heard, though I scarcely believe it, that some of you did not scruple to charge his Majesty's Ministers with the crime of having formed a deliberate scheme of oppressing and ruining the Highlands. The Public will judge whether the Acts which passed in the last Session of Parliament, do in general shew any ill-will to the Highlands of Scotland. But it is too well known, what a deep root the foul weed of faction has unhappily taken in this country, and how it affects and contaminates every public deliberation. Are you sure, Gentlemen, that no ingredient of this kind has imperceptibly found its way into the Perth Resolutions?

If you did not approve of the Act as it stood, why not say so with temper, and suggest what alterations or amendments ought in your opinion to be made? Why did you say nothing when the Act was depending in both Houses of Parliament? Why did none of you afterwards ever deign to ask a question at any one who could have informed you how matters really

(23)

really stood?—You will say, that you have been since joined by all, or most of the other Highland Counties. True, the Perth Manifesto has had its desired effect. You have led the way, and many have blindly followed. I can produce to you one instance of the Gentlemen of a Highland district having met, and resolved to execute the law, as they saw no objections to it; but who, after the Perth Resolutions were transmitted to them, stopt short, and began to be afraid that they had somehow betrayed the interests of their country.

The Gentlemen of Argyle-shire appear to have been more upon their guard against seduction. They acknowledge the favour which was meant to be done them by the Act; but, like men of sense and moderation, state their objections to some of the penal clauses, while at the same time they propose a remedy, and form themselves into an association to prevent fraudulent Stills. This is not the course you have chosen to follow. You have, in the severest terms, entirely reprobated that part of the Act

(24)

Act which relates to the Highland Distillery, without so much as offering to substitute any-thing in its place; and you have named a very respectable Committee, to carry your Petition to Parliament, for a total repeal of that part of the Act. This, I may venture to assure you, will be a task very easily accomplished. The Legislature will meet you half-way. All who had occasion to know the difficulties which occurred in obtaining so peculiar an indulgence to the Highlands of Scotland, will readily assent to this proposition.

I believe, Gentlemen, I have exhausted the argument contained in your Resolutions. Let me now say a few words to a topic of a different kind, which, with much greater plausibility and apparent good sense, has been taken up by another Northern District, *viz.* 'That *the size of the Still permitted by the Act is too trivial, and the licence-duty too high, to make it of any benefit to the operator.*'—A calculation, too, appeared lately in the News-papers, of the expence and profit
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(25)

of a Thirty-gallon Still in the year; intended as a demonstration, that no favour or abatement is, by the late Act, given to the Highlands, of the duties upon Spirits; and nothing, of consequence, but restrictions and hardships imposed upon them.

This is a fair argument; and, upon supposition of the facts being true, I acknowledge it is a good reason why a different regulation should be made: But a calm investigation of the business will shew, that the calculation is founded upon a mistake.

If the late Statute was intended not only to bestow a local convenience in the matter of Distillation, but also to give to the Highlands *a trade of Corn Spirits*, then perhaps a larger Still than 20 or 30 gallons would have been proper, and the restrictions in the Act injudicious. But if, on the other hand, no more was thereby meant than to allow the inhabitants of these distant places, to consume, by distillation, their own barley in the place of its
growth,

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growth, and thereby to save the expence of carriage of the grain to entered Distilleries, and the carriage of the Spirits back again: If no trade or traffic was meant to be tolerated, but that of the Distiller retailing his manufacture in his own parish or district: I will venture to say, that the Act, in so far as it limits the *maximum* to 20, or, in particular circumstances, to 30 gallons, *is right*; and that a larger size would have been unfuitable to the situation and circumstances of many distant Highland parishes, for manufacture and consumpt within themselves.

When the Legislature, in pity to the necessities of the common people of Scotland in general, permitted them to use Stills even of *ten gallons content*, such use was made of them, that it threatened ruin to the Revenue of Corn Spirits. The people, therefore, were entirely deprived of that privilege.—Now again, the Highlands in general are indulged with Stills of any size under 20, or under 30 gallons; and we are told, that they can make *no use of them.*

(27)

them. But so it is that all the Highlands are drinking Whisky at this moment, and four-fifths of this Whisky at least is made in *ten-gallon Stills.*

It is said to be an indisputable fact, 'That a thirty-gallon Still cannot, at the utmost, distil more than 200 bolls of malt in a year, even by going close day and night, for near eleven months in the year.'

Now, Gentlemen, I assert, upon good authority, and for the satisfaction of the Public it may be judicially established, that a twenty-gallon Still, kept going night and day for six days, is capable, in that time, of manufacturing into Spirits four bolls of malt; and therefore, in eleven months, will distil 192 bolls—A thirty-gallon Still will work in proportion (*i. e.*) at least 6 bolls in 6 days, and upwards of 300 bolls in the year.

It is next said, 'That L. 1 *per* boll is a medium average price for malt: That such malt will not, on an average, yield more than *ten* Scots pints of *pure unmix-*

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' *ed Spirits*; and that one half of the malt
' used in the Highlands, will not yield
' so much.'

Mr Bald of Alloa has published, amongst
his useful Tables, the averages of the fiars
for a number of counties for 21 years,
from crop 1756 to crop 1776, both in-
clusive, reduced to Linlithgow or Scots
standard measure — And it thence ap-
pears, that the average of Bear for the
following Counties, stood thus:—

ABERDEEN,	-	-	L. 0 12 8
FORFAR,	-	-	0 12 2
NAIRN,	-	-	0 10 10
DUMBARTON,	-	-	0 13 4
INVERNESS,	-	-	0 9 4
PERTH,	-	-	0 11 9
BANFF,	-	-	0 12 11
KINCARDINE,	-	-	0 11 4

If the bear of the Highland Districts
be *not equal in quality* to the lower parts of
these Counties, then the price either is or
ought to be so much *less*. But, let the
price

(29)

price of a boll of Highland Perthshire
barley be supposed at an average to be
12s.—nay, if you please, 14s.—Does it
cost, in that country, six or eight shillings
to convert this boll into malt?—In this
conversion, it is proper to observe, that
there is an increase nearly of one-fifth, *i. e.*
a boll of barley swells almost into five fir-
lots of malt; and this increase is more than
sufficient to repay the expence and trouble
of the work. L. 1, or a Guinea *per* boll,
is a good average price for *Lothian* malt,
where the making of it is a separate busi-
ness, and where *the duties are paid*. But,
do not the Highland Tenants steep their
own malt? If they pay duties when they
do so, it must be into some other receipt
than the Excise-Office.—In the Highlands
of Perthshire, the average value of a boll
of malt cannot exceed 15s.

A boll of L. 1 malt, will not, it is said,
produce more than *ten pints*, or five gal-
lons of pure unmixed Spirits. What is
meant by *pure unmixed Spirits*, I cannot
ascertain; because Spirits may be brought

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off at all strengths, and it is their strength that make their value. If the Gentlemen had said either *Hydrometer* or *Viol-proof* Spirits, I would have understood the terms. Now, I affirm it as a known fact, that a boll of good Perthshire, Aberdeen, or Elgin-shire malt, will generally produce a pint of Spirits for every shilling of its price; and this is expected from Lothian malt, even when the price is above a guinea. A boll of malt, therefore, of the value of 20s. does, in the Low Countries, produce in general 20 pints, or 10 gallons of *proof* Spirits; and what is termed inferior barley, such as grows in the Highlands, will produce at least 16 pints, or 8 gallons of such Spirits.

If the boll of malt will not produce these quantities, then that malt ought, without dispute, to be *cheap* in proportion. What title has a Highland Proprietor to exact the *best price* for his grain, if that grain be not *intrinsically worth the money*? Is it fair to complain that Government prevents

(31)

prevents the people from drinking Whiskey, when they themselves overcharge the materials of that liquor? Is it fair to make calculations against the duties of Government, when the chief article of that calculation arises from the exorbitant price put upon their own goods?—If a Gentleman or Tenant in the Low Country grows inferior barley, he must content himself with an inferior price. The Distiller knows the proportion of Spirits the different sorts of grain will produce, and he pays accordingly. If the inferior barley of the Highlands be so *high priced*, the Spirits ought certainly to be *high* in proportion. But, *No*, says the Calculator, 2s. 6d. is beyond dispute the *highest price* his pure unmixed Spirits ought to sell for in the country. So the Highland Gentlemen must sell *dear*, and buy *cheap*. They will make their Distiller pay as high for their malt as the best in Scotland is worth; and yet this same unhappy Distiller must give them pure unmixed Spirits at the lowest

(32)

lowest price. Mighty reasonable indeed! They insist upon selling poor weak barley, and drinking *Aquafortis*, or *Spirit of Wine*, in return. I repeat again, if the Highland Proprietors over-value their Grain, they must allow the Distiller to over-value his Whisky in proportion, unless they avow that they wish him to pay nothing to Government, in order that they may squeeze him themselves.

The Calculator, having taken his data, proceeds to make out an account of debit and credit upon it. He states *hypothetically*, for *grinding of malt*, wages to servants, expences of *fuel*, *interest* on stock, *tear* and *wear*, &c. On the other hand, he gives credit for L. 10 as the value of *grains* for feeding ten cattle at L. 1 each. The quantity he allows for producing these grains, is 200 bolls, meaning that each boll of malt produces *one* boll of grains, and that each boll of grains is worth *one shilling*. But it is an undisputable fact, that every boll of malt produces *a boll and a half of grains*; and if the Gentleman will take the

(33)

the trouble to send to any Distillery about Edinburgh, he will find, that a boll of grains sells for *one shilling and sixpence*.—Grains in the Highlands, for Winter food, must be much more valuable than in the Low Country, not to *stall-feed* their cattle as with us, but to *keep them alive*. In place of L. 10, therefore, he should have given credit for L. 3 Sterl. on each boll, which is L. 30. To this is to be added, the value of the burnt ale, which the Low Country Distiller counts upon at the rate of L. 5 and L. 7 *per* 100 bolls.

As an answer then to all his charges on the debit side, I maintain, that the off-falls *do more* than defray the daily expences of a *large distillery*, where every thing is executed upon a grand scale; and therefore they must *do much more* in the small and economical cases of which we are talking. Besides, if a legal employment can be provided, such as the attendance of a Still, for the wife, children, or necessary servant of a Highland Tenant, whereby they may in their own house,

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(34)

and in all weathers, save 8 or 10 l. a year; it must be considered a circumstance of no little conveniency.

Now, Gentlemen, we come to the principal point at issue. Let us fairly enquire what are the duties which the late Act of Parliament imposed upon *the whole Subjects of Great Britain*, the Highlands excepted; and compare them with what is to be exacted from the Highlands. The *difference* will show at once, whether the Highlanders are at present acting either with wisdom, discretion, or gratitude.— There are very many varieties of local situation in Great Britain, and yet the Legislature has not deigned to consider how the inhabitants are thereby affected in any case but that of the Highlands. It has not, and perhaps could not attend to the different values of malt, of personal labour, of fuel, distance of carriage, or other *items* of that kind; but has laid the same duties, and the same restrictions, upon all, *the Highlanders excepted*. Let us see, then, whether you have, or have not, reason to complain.

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By the late Act of Parliament, the duties are exacted, *not* upon the *quantity* of corn, nor the *quantity of Spirits* distilled from it, but upon the liquor called *Wash*, which is produced about the middle of the process of spirit-making.— 100 Gallons of this Wash, are, by the Statute, allowed to produce 20 gallons of Spirits of the strength of one to ten over hydrometer proof. Now, if one boll of malt, of the inferior barley before mentioned, produces eight gallons of Spirits, two bolls and two firlots will produce 20 gallons; therefore, *two bolls and two firlots of Malt, are equal to 100 gallons of Wash.*

The Act of Parliament orders, ‘ That for every gallon of Wort or Wash, there shall be paid by the Makers or Distillers thereof, the sum of *fivepence*;—consequently the duty upon 100 gallons of Wash, is L. 2 : 1 : 8.

The Calculator admits, that 200 bolls may be manufactured in a year, by a *thirty-gallon Still*. The fact is, that the quantity should be at least 300; but we

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(36)

I shall suppose it only 200. — Let us find out, therefore, what is the legal duty upon 200 bolls of bear — Two bolls and two firlots, make *ten firlots* — Ten firlots consequently produce a hundred gallons of Wash. What then will be the duty upon 200 bolls, or 800 firlots, at L. 2:1:8 for each hundred gallons? — The answer is, L. 166:13:4 Sterling.

From this L. 166:13:4, is to be deducted, the difference of the Statutory strength, and the strength of the Highland Spirits, which may be as 1600 to 1277, or nearly so: — So that the neat legal duties upon 200 bolls of malt, tho' inferior, would be L. 133:5s.

Now, what duty do the Highlanders pay for a like quantity by this same Act of Parliament, the present object of their inconsiderate wrath? — Answer, L. 30.

Upon every hundred bolls of malt, then, the Highlanders may save about fifty guineas of the duties imposed by the late Act itself, even by their own calculation, and that besides the malt-duties in
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most cases, both of which must be paid down every-where else in ready money.

Thus the former inconvenience of situation has, by the great liberality of Government, been changed into a solid and permanent advantage, if the phrenzy of the moment does not unhappily produce a contrary effect.

Those who are averse to the scheme altogether, will probably take advantage of this evil understanding among you, and will insist that the Highlanders shall be again subjected to the general laws of Excise. They will say, Let them bring down their barley to the entered Distilleries, to be legally manufactured; or, let the Gentlemen of the Highlands join in erecting legal Distilleries in their own districts. It will occur, that the situation of these ungrateful men has been too indulgently treated, and that the advantages of the intended relief, are greatly overbalanced by the danger of the experiment.

From the whole purport of the Act, it is demonstrately clear, that its principle
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was *favour* to the Highlands, and *relief* to its inhabitants. What other motive could induce the Legislature to give down the public duties—to surrender every shilling of the penalties—and to allow the use of implements prohibited in all the rest of Britain?

Had the Legislature, after trying all other methods of preventing the evils to the Revenue occasioned by the Highland smuggling, and, without meaning to bestow any favour in return, made the Heritors answerable for the offences of their tenants: the measure might have been justifiable in good policy, and supported by legal precedents in cases of less necessity. But a very singular benefit being intended, and actually conferred at their own earnest desire, what shall we say to the conduct of those who have gone such outrageous lengths in opposing it? Instead of imagining penalties recovered—collusive actions intended—spoils of Perthshire Proprietors divided—would it not have been worth your while to have bestowed

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a few serious thoughts, in considering *how many bolls of bear* your respective parishes produced?—what might have been the sum of duties saved in each parish?—and whether the savings might have been sufficient to preponderate the danger of paying a few pounds once or twice in your lives, to the poor of your own districts?

I shall now, Gentlemen, leave you to your own reflections. It was optional for you to accept the favour, or to reject it. In either case, you ought to have bowed with reverence to the Legislature, instead of publishing a libel against it, and most forwardly converting the well-meant kindness of Government into bitterness.

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