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SUPPLEMENTARY ADDRESS

TO THE

Distillers in Scotland,

ON THE

*CONSEQUENCES of the IRISH RESOLUTIONS.*

1795

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IN a pamphlet entitled, 'Address to the Landlords and Tenants of Scotland upon the Irish Resolutions,' printed a few days ago, I pointed out to you the mischiefs which these resolutions, if passed into laws, would have upon the Distilleries of Scotland. Since that time, the report to the House of Commons of the English Commissioners of Excise, upon the effects of these resolutions, is come to Scotland. In pages 9th and 10th, are to be found that part of the report which relates to British spirits. It runs *verbatim* as follows :

' BRITISH

( 4 )

## BRITISH SPIRITS.

‘ In respect to British spirits, feeling ourselves unequal  
 ‘ properly to comprehend the full effects of the resolutions,  
 ‘ we will only endeavour to represent to the committee such  
 ‘ facts and circumstances as may lead them to deliberate,  
 ‘ according to their wisdom, on a point, where the interests  
 ‘ of a very productive revenue are essentially concerned.

‘ By the fifth resolution, it is proposed, That the Manu-  
 ‘ factures of Ireland shall, upon importation here, be char-  
 ‘ ged with a duty (over and above the established import  
 ‘ duty) equal to the inland duty, payable here on the like  
 ‘ manufactures.

‘ By this provision, we apprehend, that Irish spirits, of  
 ‘ whatever denomination they be, whether raw, rectified,  
 ‘ or compounded, whether drawn from one material or  
 ‘ another, will be admissible upon such rates of duty re-  
 ‘ spectively, as are now chargeable on the several kinds of  
 ‘ British spirits.

‘ These, computed according to the charge on the warr  
 ‘ by the act of the last session, are as follow :

‘ From

( 5 )

‘ From malt, corn, &c. two shillings and one penny  
 ‘ per gallon.

‘ From cyder or perry, two shillings and twopence half-  
 ‘ penny per gallon.

‘ From molasses, &c. two shillings and eightpence three  
 ‘ farthings per gallon.

‘ From foreign wine, &c. four shillings and twopence  
 ‘ per gallon.

‘ But the excise duties upon foreign spirits, exclusive of  
 ‘ what is paid to the customs, amount, as we have before  
 ‘ stated, to eight shillings and ninepence three farthings  
 ‘ per gallon; more, as the committee will perceive, than  
 ‘ double the highest, or than four times the lowest of the  
 ‘ duties with which British spirits are chargeable. And  
 ‘ how far the spirits of Ireland may differ from the fo-  
 ‘ reign, or how far we shall ever be able so to ascertain  
 ‘ that difference, as to prevent one being imported under  
 ‘ the name of the other, is a question, we fear, of great  
 ‘ uncertainty. And we think it incumbent upon us to  
 ‘ own, that, unless such laws and regulations as we are  
 ‘ very incompetent to suggest, are made for its protection,  
 ‘ one of the most productive duties of excise may be es-  
 ‘ sentially affected.

This

( 6 )

This report very justly observes, that Irish spirits are to be imported, whether raw, rectified, or compounded, and whether drawn from one material or another.

Now, the Irish will undersell the Scots, and, indeed, also the English spirits, in the following respects. If they draw them from molasses, they will have the molasses cheaper than us, because they can make the duties on sugars as low as they please. If they draw them from cyder, they pay no duties on the cyder, as the English do. Nay, they may draw them from potatoes, or any thing. They will import cheap foreign spirits from foreign parts, at a low duty, or bring them from England, and, by getting the English drawbacks, as is provided for in resolution 2d, pay no duty. These they will mix with their own spirits. While these mixed spirits are in their simple state, it may, by the arts of chymistry, be made almost impossible to perceive the mixture of foreign spirits in them, and, in their rectified and compounded state, absolutely impossible. All these, therefore, they will call Irish spirits. The fallacy cannot be detected; and, though nine-tenths, or nineteen-twentieths, of their contents may be foreign spirits, they will enter them at the low duty of British spirits, instead of the high duties of foreign spirits; that is to say, at one fourth of the duties they ought to pay. The Court of Exchequer in Scotland will be no longer troubled with trials of brandies from France, Holland, Gottenburg, or North Faro. They

( 7 )

They will be all fairly entered from Ireland. If this report of the English Commissioners does not open the eyes of the Landlords, the Tenants, and the Distillers of Scotland, they must be blind as moles, or shut them willingly against the light of the sun.

What confidence you can put in the wisdom of these resolutions, or of those who defend them, you may gather from the following circumstance. By resolution 2d, it is provided, ' That all duties originally paid, on importation, ' into either country respectively, shall be fully drawn back, ' on exportation to the other.' In consequence of this, foreign spirits drunk in England pay a monstrous duty; but sent from England to Ireland, are by the resolutions to draw back the duty, to the prejudice of the English Revenue, and thus pay no duty at all. The plain language of which is, that the people of England are out of their revenue, to pay the people of Ireland for drinking French Brandy.

On this absurdity, the report of the English commissioners of excise make the following observation :

' And here we are to observe, that the concluding part ' of the second resolution states, ' That all duties originally paid on importation into either country respectively, shall be fully drawn back on exportation to the other.'

( 8 )

“ ther ;’ which Provision, extending to commodities of every kind, includes foreign rum, brandy, and every other species of strong water, imported into and exported from both kingdoms. We have already observed, that the liquors above mentioned are charged with heavy excise duties upon importation, and that no part of the same can be drawn back on exportation.

These duties produce an annual revenue to government, of about two hundred and forty thousand pounds upon an average.—This resolution, therefore, if carried into execution, will give a drawback of these duties which the present laws do not allow ; and we submit, that the excise revenue may hereby be materially affected, which we apprehend it to be our duty to explain.’

They then advert to the dangers to be found from smuggling, and conclude with these words :

‘ The importer of spirits, whether into England or Ireland, after receiving his drawback, may range the whole coast of Great Britain without risk of forfeiture.—He has regular clearances, and the hovering laws will, in that case, afford little protection to the revenue.’

It is natural for all men, and particularly Scotsmen, to have a prejudice in favour of whatever comes from Government

( 9 )

Government in matters of commerce and finance, because Government have better access to information and knowledge than individuals. But confidence must have its bounds. The resolutions, so far as they relate to the single article of Spirits, do three mischiefs at one stroke: 1<sup>st</sup>, They encourage the manufacture of France, from whence foreign spirits mostly come. 2<sup>dly</sup>, They discourage the manufacturing and landed interest of Britain, by hurting the distilleries. And, lastly, They impair the revenue of Britain in two respects ; for, 1<sup>st</sup>, they lower the produce of the excise, when they hurt the distilleries : and, next, They lessen the produce of the customs, when they make a present of the drawbacks upon foreign spirits to the Irish, without any one reason to induce them to do so.

Wise Statesmen, instead of trusting to private information, or to their own private opinion, consult the public boards of customs and excise on great arrangements of revenue and commerce. Did the King’s Ministers do so upon the present occasion ? We never heard that they asked the opinions of the boards in Scotland. Did they consult the board of excise in England, in framing or consenting to the Irish Resolutions, with regard to the regulation of the distilleries ? That board, which, in their report, have declared that both the importation of Irish spirits to Britain, and the exportation of foreign spirits from England to Ireland, favoured, nay, rewarded with the drawbacks, will materially affect the revenue under their care.

Handwritten text in a cursive script, likely from a 17th or 18th-century manuscript. The text is written in a single column on a single page. The ink is dark and the handwriting is somewhat slanted. The page is numbered 0326 at the top center. The text appears to be a letter or a formal document, given the use of capital letters and the structured nature of the writing. The paper is aged and shows some discoloration and wear along the edges.