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THE
IMPOLICY OF PROHIBITING

THE EXPORTATION OF

ROCK SALT

FROM ENGLAND TO SCOTLAND,

TO BE REFINED THERE,

ILLUSTRATED.

By JOHN GIRVIN.

ENGLAND, SCOTLAND, and IRELAND, seem to have been designed
by Heaven to compose one Empire; and their UNION is beneficial to
the whole.

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THE
 HISTORY OF
 THE
 FISHERIES IN SCOTLAND
 FROM THE
 FIRST
 SETTLEMENT
 OF THE
 COUNTRY
 TO THE
 PRESENT
 TIME
 BY
 JOHN
 SMITH
 ESQ.
 OF
 THE
 BAR
 AT
 EDINBURGH
 IN
 THE
 YEAR
 1787
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ADDRESS.

IT was the intention of the Author to have introduced the present subject with considerations on an Act for transferring the management of the Salt-Duties from the Commissioners of the Customs in Scotland to the Commissioners of Excise there: But as it was foreseen that several alterations would take place, both as to the Act itself, and the management of that branch of the revenue, in respect to manufacturers of salt, fish-curers, and exporters of salted fish, he thought it most eligible, by advice of several gentlemen who are conversant in the business, to prefer the issuing of the following sheets respecting Salt, in the first place, which is the foundation of the Fisheries in Scotland.

The

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The Reader is not to expect any new matter in the following work: It is rather a selection from other authors; but such a selection as, perhaps, has not hitherto been presented to the Public. Some inferences, remarks, proposals, and suggestions, may, however, appear worth the attention of the Legislator, the Merchant, the Fish-curer, and Manufacturer, before the meeting of the ensuing Session of Parliament.

The Author hopes, that some matters which may appear foreign to the subject will be excused, as well as the manner in which it is disposed in point of order. And, as a very considerable quantity of new matter has been procured respecting the said Act, and the taking, curing and packing of Herrings, Cod, Ling, &c. it will be a sufficient apology to his Subscribers for dividing the subject into two pamphlets, and postponing the latter for some short time longer.

London, 22d August, 1799.

THE IMPOLICY, &c.

SALT is very properly distinguished by Mineralogists into *Fossile-Salt*, *Spring-Salt*, and *Sea-Salt*. Chemists admit this division, as pointing out the three general sources from which common salt is most copiously derived; but they reckon all these salts, when pure, to be of the same sort, composed of the *Marine Acid*, and of the *Mineral fixed Alkali*.

Fossile or *Rock Salt*, *Sal Gem*, or *Sal Gemmae*, is found in the bowels of the earth, in every quarter of the globe; mountains of it are in several parts of the world, the most remarkable of which is that at *Cardona*, in the province of Catalonia, Spain. It has no mixture of other matter whatever with it.* The most noted salt mines on the continent of Europe, are those

* Dr. Watson, Vol. II. page 44.

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those of Boohna, and Viliske, or Wiliczka, not far from Cracow in Poland; and those of Soowar, near Eper in Upper Hungary, discovered about the year 1251.

At Wiliczka, the mines descend 100 fathoms by ropes, and by ladders and meandering passages 100 fathoms more, being wrought so far down. Within those mines there is a kind of subterraneous government; having its policy, laws, families, public roads, carriages and horses for conveying the salt to the mouth of the quarry, where it is taken up by engines. The men frequently ascend; but when the horses go once down, they never get up.

Travellers into this abyss are astonished at seeing so many men, women, and children; the latter being born there, and never had been upon the earth. A long series of lofty vaults are beheld, supported by huge pilasters, cut with the chisel, and which, being themselves rock salt, appear, by the light of flambeaux which are constantly burning, as so many crystals, or precious stones of various colours, almost intolerable to the eye.

When the massy pieces are got out of the quarry, they break them into fragments fit to be thrown into the mill, where they are ground into a coarse flour, which serves all the uses of sea salt.

In those mines there are three kinds of Sal Gemmae; one is common, coarse, and black; the second somewhat finer and whiter; the third very white, hard and transparent, which last

is

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is the Sal Gemmae of the druggists and dyers. It cuts like crystal, and is frequently used for toys, chaplets, little vases, and the like; the other sorts are less compact, and only fit for kitchen uses. The coarse and black salt is cut in roundish pieces, three Polonian ells in length,* and one ell diameter. They are sold at from fifty to seventy Polonian florins, or between three and four pounds sterling, reckoning the florin at one shilling and twopence.

The greatest pieces lye before their doors, where they are licked by the cattle as they pass.

The colour a darkish grey, with some mixtures of yellow. A rivulet of fresh water runs along the middle of the mines, sufficient to supply the inhabitants.

The following account is given by Dr. Bruckman, of the Imperial mines at Soowar near Eper, in Upper Hungary. They are at least 100 fathoms deep. In the cuts of them are sometimes found alleys of rock-salt, of the most delicate blue and yellow colours; when pounded together the salt was extremely white. In the mines of Soowar is a chapel which can easily contain 100 people, cut in the rock salt, with an altar, a pulpit, sacristy, and forms cut in the same rock. They celebrate once every year, the week after Epiphany, divine service in this chapel, and the sermon is always preached by a Jesuit of Eper. This chapel

was

* 2½ ells British.

was founded for the officers of excise and the miners.

In these subterraneous fosses, the flowers of salt grow like the beards of goats, but whiter and finer. They seem to vegetate, but are not found in all the cuts, or at all times. They appear and grow according to the temperature of the seasons. They are very brittle; melt in most places, and dissolve into an oil. Nevertheless, they are a most pure salt, the finest, most acid, whitest, and most beautiful, therefore named the *flower of salt*.

The rock salt in Catalonia and Saltzburgh resembles the colours of the rainbow, being green, red, yellow, and blue colours; but by first preparing, and then grinding it, it becomes white.

At Neufol there is a statue of Rock Salt, as large as the life, which serves as the barometer of the town; for, when it begins to sweat or grow moist, it presages rain or wet weather; but, when it is dry, you may certainly promise yourself settled fair.

The mines of Rock Salt in Britain were discovered in 1670, when boring for coals in the liberties of William Marbory, Esq. of Marbory, in Staffordshire, and lye about thirty-four yards from the surface.

The bed is a vast extent between Northwich in Cheshire and Lowton. Some of the mines are 150 feet deep. The stratum near Northwich is said to be upwards of fifty feet thick. They form a most beautiful subterraneous prospect,
looking

looking like a Cathedral supported by rows of pillars, and a roof of chrystal, all of the same rock, transparent, and glittering from the candles of the workmen digging the salt away with pick-axes. It is supposed, from the number of salt springs so common in that country, that the stratum extends through a great tract, and may for ages furnish an inexhaustible supply of that valuable article to the inhabitants of this island. Dr. Watson says, he had gone to the bottom of some of the most famous mines in England; viz. the copper mine, Ecton; the coal mines at Whitehaven and Newcastle; the canal coal mines at Lancashire; and a variety of lead mines in Derbyshire, and other places; but never thought his labour so well rewarded, in these subterraneous expeditions, as in the sight of the rock-salt mines at Northwich. He adds, they are superior to those of Cracow with respect to the quantity of salt annually raised. The one into which he descended yields at a medium 4000 tons of salt in a year, a quantity equal to two thirds raised every year in the Polish mines spoken of.

A great quantity of this rock salt is refined at Northwich; a greater quantity is sent to other places, to strengthen their brine from springs, and to be refined; but a still greater quantity is exported to Ireland, and the continent of Europe, as will be noted hereafter. It is never used at our tables in its crude state; and in England is prohibited from being used in pickling or curing flesh or fish, or preserving any provisions

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visions without being refined into white salt, under a penalty of forty shillings for every pound so used.* This is not the case either in Poland or Spain, where the transparent rock salt is used without dissolution or evaporation, and no bad consequence to health, that we know of, ensues thereby.†

Salt springs or brine pits are very numerous on the west of England. They are famous in Worcestershire. The purest and whitest kind of salt is made from them in Droitwich. The pit at Upwich is said to yield as much brine in twenty-four hours as will make 450 bushels of salt.

We have heard of a salt spring being discovered by Lord Dundonald, about two years ago, near Newcastle. The brine springs at Benton and Newburn, in the county of Northumberland, are in repute for the works erected there, and making mineral alkali from the water or brine found therein.

Epsom, in Surry, about sixteen miles from London, is remarkable all over Europe for its purging waters, that issue from a rising ground near Ashted; and the salt made of them is famous for cleansing the body, cooling and purifying the blood.

At Middlewich there is said to be one salt spring, stronger than the rest; yielding a full fourth part of salt.

Though there be many brine springs in
Cheshire,

* Anne, st. 1, chap. 21, sec. 5.

† Watson's Chem. Vol. II. page 43.

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Cheshire, Worcestershire, Staffordshire, Hampshire, and other parts in England, yet there are some that cannot be wrought with profit, as well as others that are productive.

Sea salt is procured from sea water only. The aqueous parts being evaporated by the heat of the sun, or by common fire, the residuum is called sea salt. France has been long considered as producing more salt by the marshes on the coast, than any other country. Great quantities are obtained in Spain, Portugal, and Azores, all by the heat of the sun, and goes by the name of *bay-salt*. The chrystals of bay salt are large, and not soon dissolved. That which is obtained by common fire, with pans in which the brine water is boiled, is called common white salt. It is made in several places in England, and it is the only salt made in Scotland. The common white salt made in Ireland is from English rock salt dissolved by sea water. At Dublin, and in Belfast, some salt-makers have their pans set over lime-kilns by which they make salt and burn lime by the same fire. The Dutch prepare their salt from the best Spanish bay salt, occasionally mixed with some Portugal or French bay salt, adding to it a quantity of English rock salt. The Spanish bay salt is the principal ingredient. It is alleged, that by the Dutch mixing the solution or brine with very sour whey, called azy, they give a degree of superiority in point of quality to their salt for curing fish, over that used in Britain, and other countries. In Eng-
land

land and Ireland they use conical baskets, through which the bittern filters into a trough. Their basket or loaf salt is stove-dried, exceedingly fine and pure for table-use; but that for curing fish or preserving provisions, is not stove-dried. In Scotland they use crates placed on the troughs, and a woollen bag in each crate, which they fill with salt from the pans, containing about a bushel each, through which the bittern drains. They use no stoves, or very few.

Salt Petre and *Medicinal Salts* form no part of our design; nor is it our intention to describe the process of making or refining salt, which is now so well and so generally understood in England, by means of many ingenious chymists, since Dr. Leigh, who first shewed the manner of refining rock-salt, until the present time. We will, however, observe, that as salt springs differ in quality as to strength, so does sea water. The colder the climate is, it is less salt; and the hotter it is, more salt. A pint of sea water in the Mediterranean, is said to contain an ounce of salt; but in the Baltic, the same quantity contains only half an ounce. By experiments accurately made not long ago, 1773, sea water at the Nore is said to contain about $\frac{1}{30}$ of salt; back of Yarmouth Sands $\frac{1}{27}$; off Flamborough head $\frac{1}{29}$; off Shetland $\frac{1}{29}$; lat. 74 at sea, $\frac{1}{29}$; lat. 78, $\frac{1}{28}$; lat. 80, near the ice, $\frac{1}{30}$; lat. 80, 30, under the ice, $\frac{1}{28}$; the sea water near Dublin is said to contain $\frac{1}{28}$; at Harwich $\frac{1}{27}$; sea water on the Frith of Forth, is

is said, on an average yearly, to yield $\frac{1}{35}$ of salt on evaporation. An ingenious writer* in 1789 says, "Salt manufactured from sea water, salt springs, and rock salt, contain acid alkali, a quantity of different earths, and other different salts: and in Scotland, for particular reasons, in addition, not unfrequently a portion of calcareous earth, or of real quick-lime, which gives the salt that peculiar pungent taste, which ignorant manufacturers praise to as ignorant purchasers, as a superior quality of their salt, being what they call very strong." Farther says, "Salt manufactured in Scotland at present, though good enough for culinary purposes, is scarcely ever made use of for the table in any gentleman's family in the country, (that prepared by Dr. Roebuck and Lord Dundonald excepted), and wholly unfit for curing of fish and provisions. This is owing to its great impurity, bitter taste, and its easily melting down when packed with the fish."

Of Salt as an Article of Commerce.

In the reign of King Charles the II. bay or French salt was rated at sixpence, and white or Spanish salt at eightpence per bushel. According to those rates the old subsidy of five per cent. was paid at importation. Liberty was given by Spain to English subjects to take salt in the island of Tortudos. The fifth article of the definitive convention between the Kings of

* Dr. Swediaur.

of Great Britain and Spain, dated Madrid, Oct. 5, 1750, is in these words, "His Catholic Majesty permits the said subjects" (British) "to take salt in the island of Tortudos, without any molestation, as they did in the time of King Charles the II^d." Though, as has been said, salt mines were discovered in 1670, yet, owing to the troubles about that time, and during King William's reign, neither they nor other manufactures were much attended to. Even so late as 1730 we find a writer * expresses himself thus: "The French have salt, and we have salt springs, sufficient to serve not only ourselves, but even to export, if the public would be at the expence of improving the water carriage as far as it is capable." Our dependence was solely upon foreign salt, until very lately, for our fisheries. Happily the time has come, that we need very little from foreigners for that purpose, that we can supply our inland consumption, serve other countries in amity with Britain with it, and, by prohibition, distress our enemies for want of it; also contribute a considerable share to the revenue by the duties arising upon it. In the ten years immediately preceding the year 1790, the salt exported from Great Britain was 16,821,701 bushels of rock salt, and 22,409,565 bushels of white salt. From the 5th of January 1790, to the 5th of January 1795, were exported 8,781,285 bushels of rock salt, and 14,127,862 bushels of white salt. On the 12th of August 1795, an order of Council

* Jos. Gee.

Council was issued, prohibiting rock salt from being exported, or carried coastways; continued by subsequent orders, when an act passed 26th of April 1796, indemnifying advisers of that measure, and empowering his Majesty, by Proclamation, or Order in Council, when he shall see cause, to prohibit rock salt to be exported, which has been done at sundry periods, to the present time. However, we see exportations, from 5th of January 1795, to the 5th of January 1798, stated as under, viz.

TO	1795.		1796.		1797.	
	ROCK.	WHITE.	ROCK.	WHITE.	ROCK.	WHITE.
	<i>Bushels.</i>		<i>Bushels.</i>		<i>Bushels.</i>	
Denmark	122,448	- 442,416	97,968	- 247,638	98,070	- 322,117
Russia	126,920	- 137,730	536,440	- 785,644	129,280	- 227,053
Sweden	10,000	- 32,013	13,360	- 17,560	6,400	- 27,821
Prussia	223,904	- 275,307	311,000	- 594,076	226,160	- 1006,83
Ireland	773,718	- 346,583	826,954	- 389,735	549,150	- 438,757
Germany	116,700	- 346,814	32,720	- 272,362	22,600	- 175,473

Since the partition of Poland, exports to Dantzick are accounted as to Prussia. No salt manufactured in Scotland has been exported for several years back. The above is exclusive of white salt exported to other countries. The quantities sent coastways from England to Scotland, duty free, for the fisheries, every year, are very considerable.

In the year 1793 there were 206,000 bushels

- 1794 - 261,000

1795 - 337,000

1796 - 345,000

And in 1797 - 580,000

Those quantities are rather under the real number; and a stronger proof of the increase and

and prosperity of the fishery cannot be given. The importation of foreign salt has decreased. Duty-paid salt has also been sent from Liverpool into Scotland coastways, as also basket fine salt for table-use by land. The importation of Irish salt for the fishery has ceased since September 1793. The quantities imported in 1791, 1792, and 1793, were very inconsiderable. The quantities seized and condemned for a few years past are likewise of little importance.

Of Salt as a Subject of Taxation.

Until seven years after the Union, no duty was exacted on salt made in Scotland. But in England, a duty of 1s. on every bushel of rock and white salt was imposed by 5 and 6 W. and M. cap. 7. This was increased 2s. and 4d. more per bushel by 9 and 10 W. III. cap. 44. When the duty took place in Scotland, the proportion stood exactly as three to ten; or for every tenpence paid on salt in England, threepence was paid on salt in Scotland, until the 25th day of April 1798. An additional duty was then laid on every bushel of rock salt, or white salt made in Great Britain, of 5s. to the former duties; making 10s. in England, and 6s. 6d. in Scotland, upon every bushel. This was continued by a subsequent act passed the 28th of June 1798.* Rock salt, however, though a raw material, still continues to be prohibited from being sent coastways from England into Scotland, unless the duty of 10s. per

* 38 Geo. III. cap. 89.

per bushel of 65lb. be paid down, not to be drawn back.

In the year 1750 a petition for leave to bring rock-salt from England into Scotland, was presented to Parliament by Mr. Robert Lang, merchant in Glasgow; who intended to have salt-works set up at Port Glasgow, for serving the fishery. It was ordered to lie on the table.

Since that period, this subject has been often agitated by individuals, and bodies incorporate: but hitherto without effect.

Mr. Dempster, in his discourse * addressed to the British Society for extending the fisheries and improving the sea-coasts of Great Britain, says, "Your directors have also been pursuing measures for obtaining permission for importing rock-salt into Scotland for the use of the fisheries; by means thereof, it appears to them, that a salt not dearer, nor inferior in quality to the best foreign salt, might be produced in our own country. Difficulties arising from Revenue considerations, as well as a mistaken policy of the actual salt-makers in both parts of the island, form strong obstacles to the completion of a system of salt laws, which might give Great Britain, now dependent on other nations for salt, almost the monopoly of this article in Europe. No other nation possesses, in like plenty, the two necessary articles for a trade in salt, viz. coal and rock-salt."

A bill or clause respecting this was brought
C into

* Published 16th Jan. 1789.

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into Parliament last session, when Mr. Rose, on the 6th of June 1798, expressed his sentiments to the following purport, viz. "He apprehended the importation of rock salt into Scotland from England would injure the manufacturers of marine salt in Scotland:" adding, "He had been informed the price of marine salt manufactured in some years, is 1s. 6d. in others, 2s. 6d. per bushel; whereas if rock salt be allowed into Scotland, the price of salt would be only eightpence per bushel." The consequence is well known. The measure was dropped, and an additional duty of 5s. on every bushel of salt made in Great Britain, was imposed, as already noted.

Government, however, convinced of the impropriety and impolicy of so high a duty being imposed on that article in Scotland, have, very wisely, this present session, taken off 2s. 6d. on every bushel: so that the duty will be 4s. on every bushel of salt made in Scotland, instead of 1s. 6d. the former duty prior to the 25th of April 1798; that is, in proportion as two to five, instead of three to ten.

We will endeavour to shew, that by the importation of rock-salt from England into Scotland, the Revenue will not be diminished or endangered; the proprietors of salt-works will not be injured; and that considerable advantages to the fisheries, the manufactories, and, in general, to the whole of that part of the united kingdom, will be acquired.

I. That the Revenue will not be diminished or endangered.

It

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It must be observed that the nearest district in Scotland into which rock-salt can be brought to any advantage from Liverpool to be manufactured, is the port of Ayr, and its creeks. The distance is farther than from Liverpool to Dublin, and all the ports on the east of Ireland, north to Balley Castle inclusive. The Revenue then cannot suffer, if refiners of salt in Scotland import rock-salt from England, subject to the regulations, restrictions, duties, and penalties, that it is subjected to when exported to Ireland. When imported, it may be warehoused under the locks of the Crown, with security of being refined, and for that purpose delivered out into a cistern, to be dissolved with sea-water, in presence of the proper officers, and from thence conveyed into the pans for evaporation and refining.

This will add to the Revenue, if we suppose the manufacturers in Scotland pay the outward duty at Liverpool, of one penny per bushel; and in proportion as the number of pans increase, so will the duties. It has already been said, that rock-salt is prohibited from being exported, by renewal of sundry orders of the Privy Council; consequently we see none exported to Holland or Flanders since 1794. But it has been allowed to go to Prussia and Germany.

To permit this article to go into the borders of an enemy's country, and continue to prohibit it from going into the north part of Great Britain, is not easy to be accounted for.

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Nor

Nor is it an easy article to be smuggled back, either in a natural or refined state. The officers, securities, and penalties on removing salt, or rock-salt, either by land or water, are sufficient preventatives; and it will not be able to cope with the temptations from Ireland into Britain, as well as conveniences between the two kingdoms.

2. The proprietors of salt-works will not be injured either in England or Scotland; for in Northwich, they can manufacture salt, and deliver it at Liverpool, cheaper than any manufacturer in Scotland will be able to do, who has commission, freight, duty, and insurance to pay: so that, of course, all the opulent fish-curers will have resort to Liverpool for supplying their orders.

As to the manufacturers of salt in Scotland, the more rock-salt they use, the less labour, fuel, and expences will ensue.

Lord Dundonald says, * "Sea water on the Frith of Forth yields on an average of the year $\frac{1}{35}$ of salt; 100 tons therefore contain

	tons.	cwts.	qrs.	lb.
Of salt	2	17	0	16
Of water	97	2	3	12

A hundred tons of saturated solution of rock salt in sea water contain

	tons.	cwts.	qrs.	lb.
Of salt	23	0	1	20
Of water	76	19	2	8

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* Thoughts on Salt Manufactures, p. 9 and 10.

The improper expenditure of fuel in making salt from sea-water without the aid of rock-salt, cannot be more fully shown than by the above statements. By the former, upwards of 97 tons of water must be evaporated to procure 2 tons 17 cwts. of salt, equal to 114 bushels; by the latter, 77 tons of water, nearly, to obtain 23 tons, equal to 920 bushels of salt; a quantity (with 20 tons less evaporation) eight times greater than is procured from sea-water.

From the above facts it may safely be concluded, that to procure the same quantity of salt from sea-water as from salt brine, it will require eight times the fuel, and eight times the labour.

But another ingenious author, * later, goes a greater length, and says, that, "At Ringfend, Dublin, 19 tons of rock-salt are increased by sea water in the manufacture, to 20 tons refined salt."

It is therefore a mistaken policy indeed, in the manufacturers of salt in Scotland, to oppose the importation of rock-salt, an article so much desired by the manufacturers of salt in Ireland, and without which no salt-work would go on in that kingdom. Every manufacturer, whatever the nature of his work may be, is anxious to procure the raw material, and execute his workmanship on the best and easiest terms he can, so as he may bring his article into market to equal, or rival his neighbour.

* Mr. Roe, late of Ringfend.

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bour. It is therefore a very unaccountable reason, that rock-salt should not be brought from England into Scotland, because the manufacturers of salt would by that means be enabled to sell refined salt for eightpence per bushel, which they sell at 1s. 6d. and sometimes at 2s. 6d. : It is the very best reason why it should be allowed.

3. Considerable advantages will arise to the fisheries, the manufactories, and the whole of that part of the united kingdom.

The opulent fish-curers, will, as already observed, have recourse to Liverpool, for their salt; because they can buy it cheaper there than in Scotland. But as the number of salt-works will increase, and be set up in different parts of the west and north-west of Scotland, where herrings, cod, ling, &c. abound, the middling class of fish-curers will have resort to those works, and purchase small quantities, as low down as fifty bushels, on better terms than from the opulent fish-curers, who must have their profit; or if they have vessels and casks of their own to occupy, they will not part with it to others.

By this means the number of works will increase, and encourage fish-curers; and whenever fish appear, encouragement will be to take them, as salt will never be far off, but will either be easily had at the works, or in store-houses, in which several fish-curers may have apartments separately fitted up for each of them.

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The bleachers will have their salt for making muriatic acid upon easier terms. Mr. Birnie of Silverfields at Leith will be enabled to make his *soda*, for our manufacturers in linen and cotton, both in Manchester and Glasgow, on easy terms, so as to beat foreigners entirely out of the market for that article.

And the makers of Glauber, and other medicinal salts, will also be enabled to supply our own demands, as well as to export to other countries.

But the advantage that will arise to the whole country, will best appear from the following statements and calculations. They are founded on the evidence of Thomas Irving, Esq. Inspector General of Imports and Exports, London, given before the Committee of the House of Commons on the British Fisheries, dated the 14th of June 1798, and inserted in the 57th page of the Report of the Committee, in answer to the following question, viz.

“What is the amount of the gross and net revenue arising from British-made Salt within the last three years, distinguishing each year; and England from Scotland?”

The following account will afford an answer to this question:

An

An Account of the Gross and Net Produce arising from Salt in the following years.

GROSS PRODUCE.									
	ENGLAND.			SCOTLAND.			G. BRITAIN.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
1795	498,096	12	2	22,568	0	4	520,664	12	6
1796	431,078	17	1	22,300	0	10	453,378	17	11
1797	521,018	15	3	22,463	7	11	543,482	3	2

NET PRODUCE.									
	ENGLAND.			SCOTLAND.			G. BRITAIN.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
1795	404,266	16	0	11,958	0	7	416,224	16	7
1796	386,854	7	7	17,545	14	0	404,400	1	7
1797	475,148	10	4	16,965	13	5	492,114	3	9

The only part of this account applicable to our present purpose is the gross produce for Scotland. The amount of which, in three years, is 67,331l. 9s. 1d. The average per annum is 22,443l. 16s. 4d. This arose from the duty of 1s. 6d. on every bushel; so that, without regarding any discount, we find the quantity made in Scotland, for which the duties have been there paid, is 299,251 bushels annually, which, for the sake of even numbers, we shall reckon 300,000 bushels. The price is stated to vary from 1s. 6d. per bushel to 2s. 6d. The medium is 2s. but which we shall take at 1s. 8d. per bushel, or 25,000l. per annum paid by the consumers of salt in Scotland, exclusive of duties, whatever they may be. If, then, salt could be manufactured from English rock-salt mixed with sea-water, so as to be sold when refined at 8d. per bushel, there will arise a saving to the country in general, of no less than 15,000l. annually, without the smallest injury to the revenue;

venue; and which 15,000l. is at present paid to support the present salt-works, in making marine-salt in their accustomed process, instead of producing a finer salt from the mineral or rock salt, over and above the 10,000l. at which it may be procured.

But allowing this to pass while the duties were only 1s. 6d. per bushel, it must become an object of still more attention as they are raised. Thus to 25,000l. add duty of 1s. 6d. per bushel, is 22,500l. more; and of five shillings additional, is 75,000l.: making, in the whole, since April 1798, 112,500l. to the end of April last. But for the present year, after the 1st of August, as 2s. 6d. is taken off every bushel, there will only be 85,000l. paid by the consumers of this common necessary of life in Scotland from that time annually.

We cannot have reference to better authority than those two gentlemen we have named; the former undoubtedly spoke from the best information, and the accounts produced by the latter are unquestionable and official.

Having, we presume, fully pointed out the propriety and advantage it will be to the people of Scotland to have rock-salt brought from England to be refined there, we will now enter farther on the subject, particularly as to the state of the salt-works in that part of the united kingdom.

Here we will refer to a general meeting of proprietors and lessees of salt works on the coast of Scotland, held at Edinburgh the 19th of

D February

February 1794; where " they resolved, unani-
 " moufly, to erect or repair, forthwith, fuch
 " numbers of additional pans as their respec-
 " tive fituations would admit of, by which
 " there was reason to believe, that (if the law
 " continued on its then footing) from 20 to
 " 25 pans would, at a moderate calculation,
 " be added to the then number in the course of
 " the enfuing summer."

The laws continued, but we do not find any
 fuch addition being made as propofed.

The price of the falt had rifen to an alarming
 height during the preceding winter; in Glasgow
 it was at 11, 2s. 3d. per bufhel, being near
 5d. per pound; and fuch a fcarcity in fome
 parts of the weft of Scotland prevailed, that if
 the inhabitants had not been relieved by adven-
 turers there, who fmuggled it from Ireland, the
 confequences might have been very fatal. This
 was attributed to the prefent war having com-
 menced, and an unexpected and extraordinary
 take of herrings in the Frith of Forth.

According to our beft information, the num-
 ber of falt-pans at work in April 1798, were, at

Aberdeen Diftrict,	{ Peterhead	-	-	-	2
	{ Portfoy	-	-	-	1
	{ Negg	-	-	-	2
Ayr	{ Maryburgh	-	-	-	1
	{ Limekilns	-	-	-	1
Alloa	{ Craighflower	-	-	-	4
	{ Torry Burn	-	-	-	1
Anftruther	{ St. Philips	-	-	-	7
	{ Corbyhall	-	-	-	7
	{ Thirlstone	-	-	-	7
Borrowfounnefs	{ Grangepans	-	-	-	5
	{ Inverkeithing	-	-	-	4
	{ St. David's Caftle	-	-	-	4

Carried forward, 46

		Brought forward,	46
Irvine;	{ Saltcoats	-	4
	{ Adjacent to the town	-	2
	{ Dyfart	-	7
Kirkcaldy	{ Wemyfs	-	7
	{ Methel	-	8
	{ Leven	-	3
Montrofe	{ Montrofe	-	2
	{ Ufan	-	1
	{ Cockenie	-	11
	{ Preftonpans	-	6
Preftonpans	{ Cuttle	-	2
	{ Weftpans	-	6
	{ Pinkiepan	-	8
	{ Duddington	-	4
Stranraer	{ Galdenock	-	1
		Total,	118

From this ftatement, we naturally conclude
 that the true caufe why thofe gentlemen who
 are proprietors of the falt-works on the Forth,
 are in oppofition to rock-falt being imported
 into Scotland, is, their apprehenfion of falt-
 works being fet up in the weft and the north-
 weft Highlands, which may interfere with their
 fale; becaufe, by the local fituation, the navi-
 gation from Liverpool is fhorter and more con-
 venient. What confirms our opinion is, that
 when only one falt-work, *Maryburgh*, within a
 mile of Ayr, was moved in laft feffion of Par-
 liament to be opened for rock-falt as an experi-
 ment, it was rejected. A selfish confideration
 went very far indeed, when it would not allow
 only *one pan*, in fo populous a diftrict as Ayr, to
 be fed with rock-falt inftead of fea-water only.

We have already fhewn the lofs which the
 country in general fuffers annually by the pro-
 hibition of rock-falt, viz. 15,000l. which goes

among those 118 salt-pans, being at the rate of 127l. 2s. per annum, or 2l. 9s. a week to each, which the country must pay them for extraordinary labour and fuel, that may be saved, or disposed perhaps to a greater advantage. But this is not all; we must now view the case under a revenue consideration.

Take then the quantity, 300,000 bushels, as the annual production of those 118 pans, it cannot be more, because the gross produce, at 1s. 6d. of duty, will not admit it; that is, 16,800,000 lb. for all the inhabitants of Scotland; allowing, as Lord Dundonald has, the number to be 1,500,000, that is only $11\frac{1}{3}$ lb. for each person per annum; whereas, according to his Lordship's statement, the people in England consume two or three times more each.

The average importation of rock-salt into Ireland, for three years, is seen by page 15, to be 716,607 bushels, exclusive of 391,691 bushels of white salt from England. Besides what may have been of foreign salt, this is near four times more than what is made in Scotland; but it is certain, the consumption of salt in Scotland is more than 11 lb. to each person; and whatever more it may be, that excess is smuggled.

Before the late revolution in France, from the year 1342, the gabelles, or duties on salt, formed a most essential part of the revenue in that kingdom; the King held the whole internal commerce of salt in his own hands; he fixed the price, and directed the sale and distribution of it by means of his farmers, and under the

the jurisdiction of officers, created expressly for this branch of the revenue; but in consequence of bad management, the produce to the King bore no proportion to the enormous expence of collection. In some provinces every individual was obliged to take a certain quantity of salt annually; they were not allowed to use in the next year what they had saved in the former: this absurd regulation exposed the people to all sorts of vexations on the part of the King's officers; they used to ransack every corner of the houses, in hopes of discovering salt not declared; and where they found none, often brought it themselves, and pretended to have found it secreted, in order to vex and oppress those against whom they had any private pique. The *sel d'impost*, or annual quantity, which every master of a family was compelled to buy at the King's magazine, was computed at the rate of one minot, or four bushels, for fourteen persons, including infants; it was to be employed only in the daily uses of the family; they were forbid to use it in any of the considerable articles of pickling.

In 1784 Mr. Neckar stated the quantity of salt, consumed in France, to be 3,450,000 quintals annually; and the inhabitants at 24,800,000. The quintal is 100 lb. Paris, equal to 109 lb. avoirdupois; the total consumption was accordingly 15 lb. 2 oz. avoirdupois to each person.

If the inhabitants of Scotland consume as much, or 15 lb. and are 1,500,000, the total
con-

consumption will be 22,500,000lb. or 402,143 bushels: so that 102,143 bushels are annually smuggled in Scotland, which, at four shillings per bushel, is 20,428l. loss to the revenue. To this add 15,000l. that goes unnecessarily to salt-works, make 35,428l. annually between the revenue and the subject, exclusive of the pan-wood and labour that may be otherwise employed. If rock-salt be permitted into Scotland, and smuggling suppressed, this will be an annual saving of that sum to the nation.

The smuggling of salt in Scotland has been considered as from the pans, from the fishery salt, and from Ireland.

It has been asserted by a writer in 1793, that the workmen at the pans were paid their wages by the smuggling of salt. Another contradicts the assertion. But the Commissioners of the Customs in Scotland, who were also commissioners of the salt duties, put smuggling at salt-works beyond a doubt. For it appears by their general letter to the collectors of the salt duties, dated 7th September 1797, that they had dismissed a supervisor and four officers for "mal-practices, which," say they, "it is to be feared, prevail among the officers of other collections." They reflect on the officers as not attending to the 11th and 12th articles of their instructions; and the general order of the board, of 16th December 1762, as to permit-books. They give an example how to fill up score-books, and various directions how officers and watchmen were to discharge their duty. If
frauds

frauds had not been carried on at salt-works, there would have been no occasion for such a letter.

As to the fishery salt, it must be acknowledged that frauds have been committed by some of the lower class of fish-curers. Mr. Crawford, in his Observations to the Committee of the House of Commons, Report, page 39, proposes a remedy to stop the practice, by bringing "retailers or dealers in salt under license and bond for their faithful dealings." But frauds had been committed long before by such fish-curers; for we find an Act of Indemnity passed to 1st of June 1785, as to penalties. At that time there were 28,150 bushels of foreign, and 8,264 bushels of British salt, for the fishery, unaccounted for. And at the 8th of October 1794, we see 38,588 bushels of foreign, and 103,077 bushels of British fishery salt, unaccounted for*: the foreign at 84 pounds, and the British at 56 pounds to the bushel. Both quantities make, in all, 211,448 bushels at 56 pounds. What was at the 10th of October 1798, since 1794, must be very considerable; because the fish-curers' accounts at several ports had been in arrear for some years before. But those arrears still stand against them, and no doubt have been transferred to the Commissioners of Excise. The period in which the greatest abuses appear to have been committed, as to fishery salt, was 1791 to 1793 inclusive.

During

* This exclusive of some ports whose accounts were not then completed,

During that time some Irish salt was imported and entered on the low duty for the fishery. The intention must have been very obvious. For what fish-curer of character would pay 1s. besides the duty, for a bushel of salt in Ireland, when he could procure it, of a far better quality, at Liverpool, for 6d. duty free? Accordingly, we see the gross amount of duty paid on salt in Scotland for 1792, to be only 20,543l. 11s. ; that is, for 273,914 bushels at 1s. 6d. per bushel, including English duty-free salt, re-entered, and duty paid; being near 1900l. less than the average of the years 1795, 1796, and 1797. An Act of Indemnity now is as necessary as formerly, and to extend to duties as well as penalties. We believe both the salt-works and fishery salt are conducted with more accuracy and ease, at far less expence, and more to the interest of the revenue at present, in Scotland, than it was under the former system. The fish-curers' accounts are simplified, and the fishery salt is more circumscribed.

The quantity smuggled from Ireland into Scotland, has been generally reckoned at, or about, 100,000 bushels annually. Lord Dundonald states 465,309 bushels to be smuggled from *Ireland* and *elsewhere*. Dr. Anderson tells us of "one person in the Isle of Skye who said he had imported in one year 972 tons of salt," that is, 38,880 bushels, "and that he was not the *only* importer of it in that island." But we think those are exaggerations, and must be so; for by an account of all salt imported into
Ireland,

Ireland, laid before the House of Commons in that kingdom, for 1774 to 1783 inclusive, the amount was 398,002 bushels: the average 39,800 annually. Mr. Irving* states the exportation from Britain to Ireland for eight years, viz. 1790 to 1797 inclusive, at 9,123,512 bushels, the average 1,140,439 bushels, annually; a strong proof of the increasing prosperity of that kingdom, could the inhabitants be sensible of it. A duty of 3l. per ton on rock-salt, and of 2s. on every bushel of white salt imported, was imposed in that kingdom after the 25th of March 1797. From that time until May 1798, it will be seen, that more salt had been sent coastways from the salt-works on the Forth, to Glasgow, Paisley, and other parts in the west of Scotland, than in any year before. But since April 1798, when the 5s. additional duty on every bushel in Scotland took place, the smuggling from Ireland revived, and continues.

Several modes have been proposed for preventing the smuggling of salt from Ireland into Scotland.

Some would lay a high duty on coals exported to Ireland. This would oppress the whole people and manufactories in that kingdom, to punish salt-makers. Others, again, would either prohibit, or lay a high duty on rock-salt exported thither. This would put Ireland on a worse footing than foreign nations.

If the wisdom of Parliament sees it proper to

E con-

* Rep. Appen. Acct. No. 9.—6,128,636 rock, 2,994,876 white.

[34]

continue the prohibition of rock-salt into Scotland from England, and the present duty of 4s. on every bushel of marine salt made in Scotland, so as to make the smuggling of salt from Ireland an object, we see nothing so effectual, in our opinion, as a law to pass in Ireland, subjecting every shipper of salt in that kingdom, to a bond and security for the due landing of it at the port of destination, dangers of sea excepted.

If shipped without entry and warrant, to be subject to seizure. Shipped for the fishery, to be under security to produce fish cured with the salt *bona fide*, or a certificate that it has been landed in some port of Ireland.*

This

* Abstract from the Irish Salt Act.

“ And in order to encourage the fisheries of this kingdom, be it enacted, That it shall and may be lawful for any importer of salt, to land any quantity of salt imported into this kingdom for the purpose of curing fish, without having paid any duty for the same; provided that such salt shall be weighed in the presence of an officer of his Majesty's revenue, and lodged in a warehouse, under the key of such officer and of the proprietor; and such salt shall remain in such warehouse, under the joint custody of such officer and proprietor, until the same shall be delivered out for the curing of fish: and if any such salt shall be delivered out, the proprietor shall make oath that such salt is intended for curing fish; and that by his consent or connivance, it shall not be sold or delivered for any other purpose: and shall, with sufficient surety, enter into a bond to his Majesty in double the amount of the duty of such salt, to pay the same at the end of six months, unless proof shall be made that such salt was used in curing fish, or had been lost at sea, or in port.

And be it enacted, That upon proof, made on oath, to the satisfaction of the chief Commissioners of his Majesty's Revenue, that

[35]

This mode cannot be objected to by the Irish, because they will have both rock and white salt for their home consumption, and curing beef, pork, butter, hides, and skins, for exportation, at a far easier rate than it is in Scotland.

However, we see no mode so rational, as that to allow rock-salt to be exported from England into Scotland, to be refined there, so as to render the manufacturers of salt in Scotland and Ireland on a footing equally, as near as possible.

But, besides what is smuggled into Scotland by boats, there is computed to be 20,000 bushels more, annually smuggled into Britain, by vessels in the coal-trade. This cannot be so easily helped, as we fear any remedy we could venture to propose might prove worse than the evil. After the duties on salt imported into Ireland took place, the price of salt established by the Mayor of Dublin was as follows, viz. 7s. per 112lb.; 3s. 6d. per 56lb.; 1s. 9d. per 28lb.; 11d. per stone; 6d. per half-stone; 3d. per quarter-stone; one penny per lb.; a basket of refined salt, weighing 4lb., 1s. 1d.; lesser baskets, 3¼d. per lb. Irish currency, avoirdupois weight. And after the additional duty of 5s. on every bushel was imposed in Britain, the

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Lord

that such salt, or any part thereof, was used in the curing of fish, or was lost at sea, or in port, credit shall be given on the back of the bond for the quantity of salt so accounted for; and when the whole of the salt specified therein shall be accounted for, or the duty paid on the deficiency, such bond shall be void, and delivered up and cancelled.”

Lord Mayor and Court of Aldermen fixed the price of salt in London to be at 14s. per bushel; the half-peck, 1s. 9d.; the quarter, 10½d.; the pound, 3½d.; the half-pound, 1¾d. Dealers taking a higher price, or refusing to sell at that price, forfeit twenty pounds.* We know not what the Lord Provost and the Magistrates of Edinburgh, and Justices of the Peace in Mid-Lothian, have fixed the price of salt at there. But suppose it to be retailed at 1½d. per lb. in the metropolis—what must it be, in the tract we have described, to the poor inhabitants at such a distance, for preserving their fish, their butter, cheese, and the little flesh they use, during four or five months, from the middle of October to the middle of March, exclusive of what is used in other household purposes? Admitting it be purchased at the salt-works on the Forth, the cheapest market they can go to, yet 1s. 8d. is to be paid there for the bushel, 4s. more of duty, that is 5s. 8d.; then freight and insurance to the merchant's stores; his profit to be added; he sells it to a second purchaser, and that one to a third, to which must be added a profit for each, and other additional expence, till it comes to the consumer. Our surprize ceases at the number of people and boats employed, and with their lives and properties risked to the danger of the sea and our revenue cruizers (for we believe no other enemies frighten them) in this smuggling trade to and from

* 38 Geo. III. cap. 89. sect. 143.

from Ireland, who might be employed otherwise to far better purposes. The policy in France, even when the *Gabelles* existed, freed some parts from those duties, and varied them one from another thus—The price per quintal in les provinces de grandes gabelles, was 62 livres. Les provinces de petite gabelles, 33 livres 10 sous. Les province de Salines, 21 livres 10 sous. Les province Redimées, from six to 12 livres. Les province Franches, from two to nine livres; and les Pays de Quart Boullion, 16 livres. If that was the case on the Continent, it might, with more ease, and with far greater propriety, be so towards those islands and on that coast of Scotland we speak of, by some benignity being extended to them. There is a difference of duties on whiskey distilled in the Lowlands, and that in the Highlands. But our duties on salt are the same all over Scotland and the islands belonging to it, and we are prohibited from obtaining the raw material rock-salt, which Ireland and other countries enjoy on so easy terms from England.

It is very far distant from our intention, that the present manufacturers of salt on the Forth should suffer by the importation of rock-salt to be refined; the wisdom and candour of Parliament will attend to that, and some compensation may be made, according to a judicious estimate that may be given by disinterested gentlemen. Those on the Clyde can have no reason to object to the measure; nor can we think the proprietors of salt-works in the districts of
Aber-

Aberdeen and Montrose will complain. There remain, as stated in page 27, only 104 pans between Anstruther and Alloa inclusive, on both sides of the Forth, that we may have respect to. Lord Dundonald states, that one bushel of salt in the Frith of Forth costs 11d. Mr. Robert Fall, in his Observations on the Report of the Committee of the House of Commons on the British Fisheries, 30th Jan. 1786, thinks his Lordship has taken it low enough. We think so too. On inquiry into this matter in 1796, our information was, that the salters' wages were, coals included, 1s. 1d. per bushel; that it required one boll or three cwt. of coals to every bushel of salt, at the rate of 10d. per boll: but the price of coals varies. The dimensions of the pans are about 18 feet in length, 10 feet in breadth, and 18 inches in depth. When they work they can make 20 bushels in a day. Considering those circumstances, and the length of time the proprietors of salt-works on the Forth have enhanced this branch of manufacture, any compensation they can now expect from the public cannot be great.

With all humility, however, we do not recommend the importation of English manufactured salt into Scotland on paying the present duty. True, this measure has been resolved on by a most respectable Society the 8th of January last; we mean the THE HIGHLAND SOCIETY OF SCOTLAND.*

Our

* See an Extract of their proceedings annexed.

Our reason for this opinion is, that the proprietors of the present salt-works may have less cause of complaint; that, as already observed, new ones may be erected on the northern and western coast, and in some of the islands of Scotland, so as a constant, certain, and easy supply of salt may be had for the fisheries of every description, and the purposes of householders, &c.; the rock-salt being procured at an easier rate, and, from the nature of its quality, not so subject to waste in cellars as refined salt, make us inclined to prefer the importation of it rather than the other: besides, by a proper construction of the furnaces for the pans, little fuel will be consumed. To which may be added another advantage, viz. that of making salt to any degree suitable to the demand with either coals or turf. Again, it will preserve a manufactory in the country that otherwise may be lost in time, and thereby give the manufacturers of salt in England a monopoly, with power to raise their price as occasion serves them. Who knows but salt-pits may happily be found in Scotland? The Legislature seems to have some foresight to such an event, as it specially provides for rock-salt being brought from Scotland to England. Moreover, as chemistry has made so many late discoveries and improvements by the ingenuity and application of able professors of that science, we have reason to expect that still farther improvements may be found out in the art of manufacturing salt. We grant, however, that the reasons which may be given by the honourable

able Society to persevere in their assiduity, to get refined salt into Scotland at the Scots duty, are very cogent. We conceive the intention of manufactories in every country to be, the promoting of industry, supplying its own demands, keeping foreigners out of its markets with the same article, and meeting them at others on equal or more moderate terms: hence arise duties, bounties, drawbacks and premiums, according to the wisdom of the Legislature, and opinion of Boards and Companies; a field too expansive for us to attempt to enter on: it has been traversed in this and the last century by many well-informed, able and ingenious learned gentlemen. Our matter in hand resolves itself into a very simple question, viz. What is the price of refined common salt at the salt-works in Scotland and England exclusive of the respective duties, and the price of it on the north-east of Ireland, the duty in that kingdom included? We have already stated, on the authority of Mr. Rose, the medium price in Scotland to be 1s. 8d. per bushel. But in case the proprietors of the salt-works think this is over-rated, we will reduce it to 1s. 4d. per bushel; that is, 1s. 1d. for fuel and labour, and 3d. for expence of the pans, buildings, and profit. At Liverpool the stove-dried salt for home use is stated to us at 1s. 1½d. per bushel; and in Ireland at 2s. 6d. per bushel.

Suppose then the port of Stornaway to import one cargo from Liverpool, and another from Leith, of duty-paid salt;

L Mr.

	s.	d.
Liverpool is	11	1½
Leith is	5	4
	<hr/>	
Difference against Liverpool	5	9½
But if imported free of the English duty, and subjected to the Scots duty of only 4s. then		
	s.	d.
Liverpool would be	5	1½
Leith as before	5	4
	<hr/>	

Difference in favour of Liverpool 0 2½ besides the difference in respect to quality, which is very considerable of itself; consequently Liverpool would be resorted to, and all our salt-works beat down. The temptation of smuggling from Ireland is 2s. 7½d. against Liverpool, and 2s. 10d. against Leith in the last case: but from these differences the risk of smuggling and adventurer's profit fall to be deducted. There will also be a difference in favour of Liverpool of freight against Leith. We have fixed on Stornaway as a centre between Dungsbay-head and the Mull of Cantire.

In respect to rock-salt, the price thereof, according to our last information, was from 10 to 12s.: say 11s. per ton of 40 bushels, 65lb. to the bushel. Then

	£.	s.	d.
One ton prime cost	0	11	0
Freight to Cambeltoun or Ayr	0	7	6
Insurance, commission, and landing	0	1	6
	<hr/>		
	1	0	0
	F		It

It has been proved by experiments, that one ton of rock-salt will produce an equal quantity of refined salt; or, which is the same thing, that refined common salt and rock-salt are equally antiseptic: to this the Legislature seems to give assent, by making the duties equal, allowing 65lb. to the bushel of rock-salt, and only 56lb. for refined salt. It has also been said, that 16 of water dissolves six of rock-salt. Suppose then the water at Cambeltoun, Ayr, &c. equal in strength, or more than the average in the Frith of Forth, $\frac{1}{12}$; then 32 tons of sea-water, with 12 tons of rock-salt, produce 13 tons of refined salt; or, which is the same proportion, 16 cwt. of sea-water, with six cwt. of rock-salt, produce 13 bushels of refined salt: labour and fuel will not amount to more than 2d. per bushel. If then salt can be procured at 9d. or 10d. per bushel, and in small quantities, from pans erected at Cambeltoun or Ayr, or in any parts in the Highlands, the acquisition must be very great. If the rock-salt be carried round the Pentland Frith, or along the canal to the pans on the Forth, it is alleged the freight will be double to that on the Clyde. Mr. Fall made his calculations on this supposition in January 1786, before the canal was finished; but we think the canal will be easier, as it is probable the proprietors may consider rock-salt subject to no more tonnage dues, than coal, lime, or stones. He states the bushel of salt refined from rock-salt on the west coast, would be 8d. and in the Frith of Forth $10\frac{1}{2}$ d.

He

He acquiesces with Lord Dundonald, "that the expence of coals and labour on refining rock-salt, is not above the one eighth part of that which is necessary to obtain salt from sea-water."

The price of salt, admitting the above to be the case, will be, when the duties are added, as follows, viz.

	s.	d.
On the east coast, per bushel	4	$10\frac{1}{2}$
On the west coast, ditto	4	8

But to these must be added the profit which the proprietor may have a claim to for the expence of his works and keeping them in repair. It must be observed, that the salt-works on the east coast, or Frith of Forth, are in the most populous and wealthy part of Scotland; whereas, if pans are set up within the tract we have laid down, they will be in the poorest and most thinly inhabited parts of it, where salt and fuel ought to be rendered as cheap as possible to the people there.

Though, from the time of first passing an inland or excise duty on rock-salt and made salt, 25th March 1694, to 1st Anne, the duties on each species perhaps may have been distinguished; yet, since passing the act 1st Anne, cap. 21, prohibiting the use of brine or rock-salt in pickling or curing flesh or fish, &c. to the present time, the duty paid on rock-salt must be very little, if any at all. Under the denomination of *Sal Gem*, it may have been imported on paying a duty until 5th Geo. I. and after

afterwards free of duty. Gentlemen who may have the curiosity or inclination to satisfy themselves in this particular, may be referred to the Inspector General's office, established in 1695-6, whose ledger, Mr. George Chalmers defines, "the most curious and important record which any country possesses." If Scotland had had rock-salt, and England none, at the time of settling the Union, would such an important object have escaped the attention of the *English* commissioners? Or, if it had, would *England* have remained as long without having it, in the raw state, imported into some of her ports, as *Scotland* has done? We believe not. To obtain this article, then, is no matter of favour as the present duties stand, but a matter of right, in our opinion, to enable us to pay the duty of one shilling more imposed on Scotch-made salt, than the proportion of 3 to 10, as settled at the Union.

We find the proprietors of salt-works in Scotland extremely concerned, lest the revenue would suffer, by allowing rock and white salt to be brought into Scotland on paying the Scotch duty, by running it again into England. A writer on their behalf says, "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, easy, expeditious, and secure. By this operation, an advantage could be gained of

of no less than 3s. 6d. per bushel, which, allowing 6d. for expence and risk, would leave 3s. of free profit. 7l. sterling would be gained upon a single cart-load." An answer to this was made in 1794, stating, "as 3s. is to 56lb. or one bushel, so is 7l. to 23 $\frac{1}{4}$ cwt. or 46 bushels and a half, the cart load." Supposing the prime cost 8d. and the duty now, 4s. per bushel, that is 10l. 17s. besides the risk of horses and carts, for, perhaps, 20, 30, or 40 miles, where excise officers are constantly walking or riding on their rounds. Such a scheme has no inducement for any person to embark in it. There will, we apprehend, be no objection to any additional acts being made, or regulations put in force, in respect to salt conveyed from Scotland into England, either by land or water, so as to secure the revenue there. And while the advantage continues so favourable to Ireland, little is to be apprehended from Scotland by adventurers of such a description, as that so ingeniously supposed, to injure the revenue.

From Mr. Irving's statement of the gross and net produce of the salt revenue in England and Scotland, page 24, we see the charges of management, on an average annually in England, where commissioners as a board, and salt officers, were unconnected with customs or excise, were little more than 12 $\frac{1}{2}$ per cent. But in Scotland, where the commissioners of the customs were also commissioners of the salt duties, with a salary of only 100l. annexed to that

that branch, and the watchmen on the pans only 15l. per annum, ever since their appointment; yet the charges of management exceeded 30 $\frac{3}{4}$ per cent. of the gross revenue.

In 1795, the gross	£.	s.	d.
was	22,568	0	4
The net	11,958	0	7

10,609 19 9, or 47 per cent. for management. At the 5th of January last, it was said, the charges of collection of the whole salt duties in Britain did not exceed 4 $\frac{1}{2}$ per cent.; and the duties amounted to 764,028l. 4s. 6d. for that year.

Taxes on the necessaries of life, on the high price of labour, on raw materials, or capital instruments in agriculture and manufactures, have been much complained upon, even by some of the most learned men. Lord Kaimes said, "they carry in their bosom a *slow poison*;" and tells us, "in the fifteenth century, the States of Burgundy rejected with indignation a demand made by the Duke, of a duty on salt; though they found no other objection but that it would oppress the poor people, who lived chiefly on salt meat and fish. It did not occur to them," adds he, "that such a tax might hurt their manufactures, by raising the price of labour." It is true; but when the exigencies of a state require supplies, they must be laid on *something* to raise them. To do this judiciously, so as to render them as easy on the subject, and for the interest of the state, is not a light task upon

upon a financier; and he ought to have and follow the ablest and best advice that can possibly be obtained. We see by 1 W. and M. cap. 10, hearth-money declared not only a great oppression to the poorer sort, but a badge of slavery upon the whole people; therefore, to erect a *lasting monument of their Majesties' goodness in every house in the kingdom*, the duty of hearth-money was to cease. The monument continues; and long may it do so! But what followed in the same reign? A tax on coals of 5s. per chaldron, oppressive and unequal in England to this time; a tax on every house, except cottages, of two shillings; a tax upon windows, if they exceed nine in one house; two taxes upon salt, and rock-salt, viz. at one time 1s. and at another 2s. 4d. for every bushel made or used in England; a new subsidy; an imposition 1690, and another 1692-3, on goods imported. It must be owned, that in this reign, the bounties on corn, fish, and flesh exported, were first established. But, except an allowance of 3s. on every hundred weight of refined sugar exported, no bounty on any of our manufactures was given in this reign.

The bounties and drawbacks that have tended to bring our manufactures into such repute, were reserved for the three succeeding reigns, and the present, which may God long continue! The French revolutionists abolished the *gabelles*, or duties on salt. They have attempted several times to renew them, but their Directors are afraid or ashamed to be so barefaced

facied in that respect. But do the people sit easier? By far the reverse. Forced loans have followed one another, until, if we be not mistaken, three fourths of the income of certain classes are forced from them.

We do not then complain so much upon the weight of the duty on salt as it now is, but we think there is some reason why Scotland ought to be allowed rock-salt. For, in fact, the duty imposed on rock-salt is only *nominal* in *England*, not *real*. It is free to the refiners of salt, and carried to Weybridge, Colchester, Manningtree, Ipswich, Woodbridge, Walderswick, Southwold, &c. to be refined. The duty is paid only on what is made from it, and used in the kingdom. We wish for it in Scotland on similar terms. It is free to the makers of mineral alkali, or flux for glass. The duty is on that article. The Glauber salts made, or produced in the process of making of mineral alkali, or flux for glass, are exempted from duty, providing they are made by the glass-makers, and *bona fide* expended and consumed in making mineral alkali, or flux for glass. It also goes free to the port of Liverpool, from whence it is exported to all places, except Scotland, on paying a duty of one penny for every bushel of 65lb. weight.

In respect to coal proprietors, who have works in the vicinity of salt-pans on the Forth, we can only say a few words. Should the salt-pans continue close working, as at present, they can have no reason of complaint. But if, by
reason

reason of the importation of rock-salt, a redundancy of refined salt be occasioned, over and above the consumption in the country, and the exportation to foreign parts, and this to occasion a quantity of pan-wood, as it is called, or small coal, to remain on hand, it is very probable some demand may otherways arise for it. Government have it in contemplation to take into their own hands the 1s. duty on coals from the *Tyne*. On a proper representation and application, some abatement of duties may be made on that species of coal brought into the Thames, to be used either at certain works, such as burning lime or brick, &c. &c. or in hospitals, charity work-houses, prisons, &c. &c. to be mixed with other coals. Those, and various other means of consumption to advantage, either by the poor of the city of Edinburgh, or certain works in the country, may be devised on, so as the loss may be made up, if any happen. In Dublin, salt-works, glass-houses, and some other works are exempted from paying the shilling additional duty on coals imported into that city.

We cannot help remarking some peculiarities in our salt laws. There is no difference of duty between the fine and the coarse salt, between rock-salt and refined salt, except 9lb. more to the bushel of the former; yet rock-salt is prohibited from being used in pickling or curing flesh or fish, or preserving any provisions. It may be imported duty free, and used to come from *Dantzick*, *Italy*, and *France*, un-

der the denomination of *Sal Gem*. In Ireland a duty of 2d. per pound is laid on *Sal Gem* imported. It would seem the legislatures have not adverted that *Rock-Salt* and *Sal Gem* is the same thing. Seeing we have such abundance of it in England, and an inland duty of 10s. imposed on every bushel of it, why not prohibit it from being imported from other countries; or impose a high duty on it if imported? Ten shillings on every bushel of *Glauber* or *Epsom salts* is imposed, if made at any *salt-work* in Britain; but may be made at other places *free*. Irish salted beef, pork, butter, hides and skins, may be imported duty free; yet fish, mutton, and cheese, are absolutely prohibited from being imported from thence. An additional duty is paid on Scots salt, used in curing flesh exported from Scotland to foreign parts, or to *England*, and for provisions used by ships trading thence, either to foreign parts, to *England*, or from port to port in Scotland. By the act 38 of the king, cap. 89, sec. 89, 90, and 91, a drawback is allowed on salt having paid the duty, if used in making muriatic acid for bleaching linen. The salt must be accompanied with a permit of its having paid the duty; the maker of muriatic acid is obliged to swear, that the salt used has paid all the duties; the officer certifies that he received authentic permits for the quantity of salt, and saw it mingled with vitriolic acid, manganese, and water, at the works, as required by law. Yet the collector is directed to deduct $7\frac{1}{2}$ per cent. off the quantity

in the permit certified by the officer, and sworn to by the bleacher; "for," says the act, sec. 91, "the increase in the Weight of the Salt by the moisture of the Air." A long table is made out, for the surveyors of salt, of the deductions to be made upon salt used in making muriatic acid, from 1lb. to 10,000lb. If we pay duty for 10,000lb. of salt, get a permit with it; swear to the truth thereof; why take off 750lb. from that quantity for increase of weight by moisture of the air? If it weighs 10,750lb. when presented to be mixed in presence of the officer, and the permit be for no more than 10,000lb. the deduction is proper; but the moisture of air, that adds to the weight, is not *salt*. For it is shewn that salt serves as a barometer in its raw state, and therefore may lose or gain according to the state of the weather, in its refined state. This reasoning applies to salt carried coastwise for the fisheries, to a considerable distance from the salt-works. Such salt does not, as the duty-paid salt, go into the stoves, but is shipped from the pans; it must therefore contain a great degree of moisture or bittern, not fully drained or evaporated. In the course of the voyage, especially if it be long, a drainage or evaporation ensues. Being intended for a fish-curer, no duty is to be paid for the quantity shipped. Must he pay duty for such drainage or evaporation in the course of the voyage, when he does not receive an ounce from the discharging officers, but what is delivered over the vessel's side and landed?

In this, however, the commissioners of excise have, very properly, a discretionary power how to act. Salt, for the fishery of herrings, pilchards, and scads, is duty free. Cod, ling, and other white fish, taken in the herring fishery, is also duty free when cured with salt; but cod, ling, tusk, &c. when fished for alone, no credit is allowed for the salt used in curing them, unless they be exported: and though the bounty is paid on the dried fish by weight, not tale, yet it is disallowed if the fish do not measure 14 inches in length. Hence the best fish are exported, and the worst used at home. One part of our fishery is encouraged, and another, nearly equally essential, is burthened by duty, according as the consumption is, in either England or Scotland. The treasury* may authorize the commissioners of excise to permit foul salt to be sold for manuring land, "in places where it has been so allowed, for the sole purpose of manuring land." But a penalty of 100l. attaches persons disposing of it for any other purpose, after becoming unfit for using on fish. Hence the fish-curers in *Leith* and *Greenock* destroy their foul salt, by giving it back to the sea, from whence it had its origin. It might be profitably used by Mr. Birnie at Silverfields, at the former port, to make *soda*, and as manure at the latter. In *Dublin* we have seen considerable quantities of it go to the glass works there from vessels, after disposing of their cargoes of herrings in bulk. In Scotland, we are

* 38 Geo. III. cap. 89, sec. 106.

are not allowed to cure beef for exportation on bounty, or for the use of the navy, with any other than foreign salt that pays the high duty, now 13s. 4d. for every bushel of 56 lb. Yet in England and Ireland, provisions are cured with either *British* or *foreign* salt, or a mixture of both with *Irish*, made from rock-salt and seawater; and the bounty, upon exportation of beef and pork, is no more than 5s. the barrel, containing 32 gallons, English wine measure. As much was allowed by 5 and 6, W. III. when the duty was only 2s. the bushel, on salt imported; but what is still more necessary to observe, is, the proportion of salt allowed by law, to the several species and quantity of fish: viz. for dried cod, 50 lb. per cwt. For wet cod, the barrel of 32 gallons, 56 lb. For salmon, the barrel of 42 gallons, 36 lb. We believe this is a mistake not intended. For white herrings, the barrel of 32 gallons, 140 lb. How this quantity came to be condescended on, is not easily to be accounted for. By an order of the commissioners of the customs and salt duties, June 1791, fish-curers were allowed to take credit for 234 lb. of salt, to 1 barrel of herrings, repacked for exportation to the West Indies. Mr. Sadler says, "for royling, or sprinkling, I consider one bushel and a half, as the average expenditure, and about two bushels of navy (or mixed foreign and fishery), with a quarter of a bushel of storehouse salt, for pickle, to pack a barrel for the west India markets".* The fish-

* Report, page 131.

fish-curers on the Forth herring fishery, by a resolution on the 2d of January 1799, coincide exactly with this evidence. They state, "for home sale, 126 lb.; for the Irish market, 171 lb.; and for the West Indies, 210 lb. of salt per barrel." For every barrel of full red herrings, of 32 gallons each, 65 lb. For shotten ones, 56 lb. per barrel. For red sprats, 25 lb. per last, of ten thousand. For every cask or vessel, containing 50 gallons of pilchards or scads, 280 lb. And for every cask or vessel, containing 32 gallons of mackrel, 84 lb. In all those legal allowances, no regard is had to the quality of the salts, and to a variety of other circumstances. At our outset we have said, that chemists reckon all the three species of salt, when pure, the same; yet it must not be inferred that salt, the produce and manufacture of each country, or at the same works, is the same to one another. On the contrary, we see salt made into different degrees of quality, according to the purposes for which it is intended. In Scotland, there is a better and worse. And it is with much concern that we observe, so many professional gentlemen have cause to affirm that Scotch salt is unfit for curing fish or flesh. Although we have declined entering upon medicinal salts, yet it may be proper to observe, that Sir John Pringle, and others after him, have sufficiently proved, common salt, however pure, to be one of the least powerful antiseptics, of all the saline substances. His comparative view of sea salt, considered

as

as an antiseptic, with other saline substances from his experiments, demonstrate this; viz.

Sea salt	-	-	1 as a standard.
Sal gem	-	-	1 +
Tartar vitriolated	-	-	2
Spiritus mindereri	-	-	2
Tartarus solubilis	-	-	2
Sal diureticus	-	-	2 +
Crude sal ammoniac	-	-	3
Saline mixture	-	-	.3
Nitre	-	-	4 +
Salt of hartshorn	-	-	4 +
Salt of wormwood	-	-	4 +
Borax	-	-	12 +
Salt of amber	-	-	20 +
Alum	-	-	30

But, says an ingenious writer,* "it does not appear that Sir John was in possession of the strongest kind of salt, by sal gem appearing more antiseptic." This he illustrates by the following experiments, to determine the antiseptic power of different kinds of salt and saline substances.

"An

+ This character is to shew, that the substance is stronger than the number set down, by some fractions, except in the three last, where it imports being stronger by some units.

* Mr. Robert Roe, late of Ringsend, Dublin.

"An ounce of lean ox-beef, with three ounces of water, was put into several wide-mouthed bottles, and the quantities annexed, of the substances to be examined, were added and put into a stove 14th March 1786. Thermom. 60° to 80°."

	16	17	18	19	20	21	22	23	24
1. Water as a standard	changing	fetid							
2. Clear sal gem, $\frac{1}{4}$ oz.	no change	no change	changing	slightly fetid	very fetid				
3. St. Ube's salt, $\frac{1}{4}$ oz.	no change	no change	no change	no change	changing	fetid			
4. St. Ube's salt, $\frac{1}{4}$ bittern, $\frac{1}{4}$ oz.	no change	no change	no change	no change	no change	no change	no change	no change	slightly fetid
5. Northwich coarse salt, $\frac{1}{4}$ oz.	no change	no change	no change	slightly fetid	very fetid				
6. Coarse heavy salt made in Ringend, $\frac{1}{4}$ oz.	no change	no change	no change	no change	no change	changing	slightly fetid		
* 7. Common soft salt, $\frac{1}{4}$ oz.	no change	no change	no change	fetid					
8. Salt of silvius	fetid	very fetid							

* Salt commonly used in Ireland, and made from rock-salt and sea-water.

"REMARKS on the foregoing TABLE.

1. Water began to change on the third day.
2. Sal gem changed on the fifth day.
3. St. Ube's salt, on the seventh day.
4. Do. with bittern, on the eleventh day.
5. Northwich coarse salt, remarkably pure, changed on the sixth day.
6. * Coarse Ringend salt changed on the eighth day.
7. Ordinary fine salt changed on the fifth day.
- 8 † Salt of Silvius alone seemed to promote putrefaction, and changed before water."

Thus far Mr. Roe, whom we have quoted, as it may induce some gentlemen to make some experiments on herrings, gutted and ungutted, with the different species of salt used by the fish-curers, and in different temperatures; a communication of which must be of service to the public, especially fish-curers and merchants.

This is a plain demonstration of the difference of salts, and much must depend on the judgment of the fish-curer, or his servants, in using them. The herrings are perfectly cured before repacking for the West-Indies. But the washing, repacking, and fitting them with coarse Liverpool or Portugal salt, prevents adhesion in the hot climates, and running into *mish-mash*, as it is termed by the Negroes. Our opinion

H is,

* "Salt perfectly pure, heavy and hard, made for experiment."

† "Salt made with the vegetable instead of the mineral alkali."

is, that clear sal gem, or rock-salt, would answer this purpose as well, if not better.

The committee of the House of Commons on the British herring fishery, in March 1799, having, in the appendix to their Report, No. 14, given an extract from Dr. Watson's chemistry, Vol. II. page 62, we will take the liberty of transcribing it also; viz. "Sea-water, brine springs, and rock-salt, generally contain, besides common salt, various other earthy and saline ingredients, such as the *calcareous earth* from which fish-shells are probably formed; the earth called *magnesia*; *Epsom salts*, or the salts resulting from the combination of the acid of vitriol with magnesia; *Selenites*, or the salt resulting from the combination of the acid of vitriol with the earth of the nature of fish-shells; *Glauber's salt*; *fixed alkali* uncombined with any acid, &c. Sometimes all these heterogeneous substances, and sometimes only a few of them, are found in the waters from which common salt is prepared; they are all of them foreign to the nature of the salt, and injure its quality; and hence we may, without difficulty, comprehend that common salt may have very different properties, according to the quality of the water from which it is made, or the skill of the salt-maker exerted in separating these mixtures from it. The Dutch have long been famous for preparing a salt for the pickling of herrings, by which they have acquired a superiority in that article of commerce over all other European nations. Their principal secret in

in this business consists in evaporating the brine made from the solution of bay-salt with the gentlest fire, and in mixing with the brine a proper quantity of very *four whey*; the acid whey unites itself with the uncombined fixed alkali before mentioned, and thus prevents it from adhering to the common salt as it crystallizes. Any other mild acid might probably answer the same purpose. This acid whey is called *azy*: les Hollandois se servent de l'*azy* dans le travail en grand pour raffiner nos sels de mer, et pour en rendre la cristallisation parfaite; c'est par cet artifice qu'ils sont depuis long-temps, en possession de fournir les Meilleures Salaisons de l'Europe."*

Translation. "The Dutch use four whey in the purification or refining of salt, and it is owing to this method that they are famous for having the best salted provisions in Europe." But Lord Dundonald calls this in question; "for," says he, "the butter, or oil, contained in the whey, would hinder the chrySTALLIZATION of the salt, and the acid would join with the uncombined magnesia, and form a deliquescent salt, from which it would be no less difficult to free the salt, than from bittern."† We do not think that there is oil or butter in four whey.

We have quoted this author, page 10, in respect to rock-salt being used in its raw state. It is easy to account why this has not been put

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* Hist. de l'Acad. de Scien. 1762.

† Thoughts on the manufacture and trade of salt, page 20.

to the experiment. In the first place, as already said, it is prohibited from being used in curing fish or flesh in England, by 1 Anne, cap. 21. And it is prohibited from being brought into Scotland; therefore the fish-curers there, must take and use what they can of other salt. But if it was allowed to be brought into Scotland, the above statute would not operate there, being an *English*, not a *Scotch* or a *British* Act. The liberty granted to fish-curers, by the 26th of his present Majesty, to take salt from salt-works, or *pits*, free of duty, for curing fish for exportation, can have no meaning as to *pits*, if rock-salt be prohibited from being used.

If a bushel and a half of common Liverpool salt be the expenditure, judiciously, on a barrel of white herrings fully packed, they will have acquired such a degree of saltiness, that the application of the great salt in repacking, is chiefly to prevent adhesion, and enable them to retain that degree in the West Indies. That rock-salt is better for that purpose than any other, we have authority from the same respectable writer to say so, for it takes $2\frac{2}{3}$ oz. water to dissolve one ounce of it. The herrings being well washed, and well filled with layers of rock-salt, ground, but not too small, we apprehend $1\frac{3}{4}$ bushels of it, with a pickle made of $\frac{1}{4}$ of a bushel of common Liverpool salt, will equal the 2 bushels of navy salt, and the $\frac{1}{4}$ th bushel of common salt made into a pickle, as stated by Mr. Sadler, page 53. We would beg leave to notice, that the preamble to this statute

tute is expressed in the following words, viz. "Whereas several persons do make use of brine, and also of rock-salt or salt-rock, without refining the same into white salt, whereby Her Majesty's duties on salt are much prejudiced: for prevention thereof, be it enacted, &c." This preamble is in no ways applicable to rock-salt being taken and used in the fishery, and applied to herrings repacked for exportation, because such salt is duty free; or is there any thing said against it as being of a pernicious quality in its raw state? The cattle sucking it is a demonstration of its being salutary. But we come to the profit that may arise from its use in respect to herrings exported. In appendix to the Report of the Committee of the House of Commons, 27th of June 1798, Mr. Irving states the number of the white herring barrels exported from England to the West Indies, in

	Barrels.		Barrels.
1795	- 13,031,	in Scotland	28,970
1796	- 21,491	-	25,631
1797	- 32,970	-	51,812
		Scotland	106,413
		England	67,492
		Great Britain	173,905

Average of three years 57,968
 Mr. Crawford states the price of salt at Liverpool, including all charges, viz. common 7d. per bushel; double 1s. 2d. do.

There-

Therefore $1\frac{1}{2}$ bushel for curing 1 barrel of white herrings, at 7d. per bushel, is 0 0 $10\frac{1}{2}$
 Repacking for West Indies, }
 2 bushels, at 1s. 2d. is } 0 2 4
 $\frac{1}{4}$ bushel of common for }
 pickle, is } 0 0 2
 Total expence for salt by the present mode ----- 0 3 $4\frac{1}{2}$

By the method proposed.

$1\frac{1}{2}$ Bushel as above ----- 0 0 $10\frac{1}{2}$
 $\frac{1}{4}$ Do. for pickle ----- 0 0 2
 $1\frac{3}{4}$ Do. rock-salt ground, at 4d. 0 0 7
 Total, ----- 0 1 $7\frac{1}{2}$

Difference saved per barrel is 0 1 9
 which on 57,968 bar. annually is £.5,072 4 0
 and is an object certainly worth inquiring into, which if it succeeds, another national saving will arise, viz. the fuel and labour employed in making coarse or great salt, and the money in the country that goes out of it for Portugal salt.

After opinion is given of some eminent professors of chemistry, we would humbly recommend experiments to be made as follows, viz. Six tons of best rock-salt, delivered duty free at the pits, to some gentleman of character at Liverpool, who will take the trouble of receiving it, ordering it to be ground, and packed up in casks, one half to be sent to Greenock, and the other half to Leith, to the order of the chairman of the adventurers in the herring fishery at each

each port. These two quantities to be again subdivided, and distributed to three or four fish-curers in each port, who will repack the herrings with it, as in the above proportions, or as may be directed by the chemists, mark the barrels that the merchants may advise their correspondents in the West Indies, and receive information how they turn out in comparison with others. A few may be left at each port, part of which to be sent to London. Those to be laid up in sugar-houses, glass-houses, or in any apartments heated to the same degree as in Jamaica; they may be examined at different periods, as the gentlemen who think this matter worth attention, and undertake the management of it. The result may decide the question whether that statute ought to continue, and be extended to Scotland, in case rock-salt be allowed to go there; or if it ought to be repealed, in so far as relative to fish-curers repacking herrings for the West Indies.

In the foregoing pages, we supposed the duties, as at present imposed, to continue; but in what we now offer, we will have a prospect to the duties on salt, for home consumption in Great Britain, to be commuted.

This duty is imposed so equally, that every person, poor or rich, must pay at the same rate for what is used. The cottager who uses 14 lb. of salt in the year, must pay 2s. 6d. in England, and in Scotland 1s. The landlord pays no more. The former mode of collecting this duty

duty was very expensive to government, particularly in Scotland, as has been already shewn.

The committee of finance, in their 9th Report, 19th of July 1797, gives the following statement of the annual expence of this establishment in England, viz.

“Salaries to the officers in			
London	-	£. 5,349	5 8½
Incidental charges paid in do.		2,057	6 4½
Taxes repaid to inferior officers			
in do.	-	235	10 0
Salaries to officers in the coun-			
try	-	12,627	9 7¾
Incidental charges to do.		4,673	7 7¼
Taxes repaid to inferior of-			
cers in the country	-	1,999	13 7½
In all 459 officers. Total			
charge of management	£.	26,942	12 11½

The net produce from the 5th of April 1795, to the 5th of April 1796, after all deductions, is stated at 429,576l. os. 2½d.”

“The gross receipt of the salt duty in Scotland, for the year ending the 5th of January 1797, appears to have been 22,300l. os. 10d. of which, after deducting for salaries, incidents, bounties, and discount, the sum of 8,853l. 12s. 2¾d. there was paid in Scotland, upon warrants from the barons of Exchequer, 12,694l. 16s. 8½d. towards payment of the equivalent, and great and privy seals; and no remittance whatever, for the salt revenue in that year, has been made to the Exchequer in England.”

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In consequence of the said report, Parliament have very wisely abolished both boards and their officers, and transferred the management of this duty to the commissioners of excise in England and Scotland respectively. We have, from some quarter, been informed that this measure has occasioned 198 new officers to be created, to whom the sum of 12,333l. is paid in salaries. By the act transferring the management, 21,000l. per annum is allowed, in lieu of salaries and emoluments, to the commissioners and other officers now unemployed, making in all 33,333l. per annum. We cannot but express our surprize, that out of 459 officers, formerly employed, 198 could not be found capable of acting under the present system.

The duties on salt in Scotland are about 240 per cent. of its original price. In England they differ according to the quality of the salt. On the basket or loaf-salt, the duty will be about 50 per cent. of the value. On salt at 6d. the bushel, the duty is 2000 per cent; and on rock-salt, 4000 per cent. of its value; 14s. per bushel in London, out of the shops, is 250 per cent. on the value it would be sold at duty-free. Thus the temptation to smuggling is heightened to a greater degree on this article, than on any other we can at present think of. The consequences of this high duty are very injurious to the morals of the people. For, in the first place, on the coast of Britain and the Western Islands opposite to Ireland, they are initiated into smuggling of salt in open boats, and,

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by

by habit, become indifferent about entering into any other employment than smuggling. Again, the fish-curers have become of late very numerous; and having had British salt duty-free on their own bonds, a door was opened to frauds and perjury, so much so, that we have been informed some collectors were delicate in administering oaths to them both on their entries and annual accounts, being often received signed blank, and afterwards filled up by clerks. This, however, is not at present the case. They may still misapply the salt; but if they do, and make oath, the crime will fall on themselves. They cannot at all times attend the number of people they employ, who have opportunities to pilfer. Lastly, the former watchmen being discharged, and no new ones appointed in their room, an opening for stealing from the pans is afforded, and we have been told has prevailed much on the Forth, to the injury of both the proprietors and the revenue.

We read, in a Journal of a Tour through the Northern Counties of Scotland and the Orkney Isles, in autumn 1797, by the missionaries for propagating the gospel at home, of "a licence granted on an estate in the neighbourhood of a town, for distilling spirits; by which means many of the lower classes have an opportunity of gratifying their desire of strong liquor at an easy rate." It is added, "There is reason to fear, that where distilling prevails, habits of dishonesty are formed by the frauds which are too frequently committed against the

revenue."* We have quoted this paragraph, to shew, that it corresponds with that part of the political creed of those valuable persons, *who go about doing good*, viz. "to render to all their dues, tribute to whom tribute is due, custom to whom custom, fear to whom fear, honour to whom honour: to pray for kings, and all in authority."† It is therefore a matter of very great importance and concern, to think that we are blessed with such a valuable article of life in the bowels of the earth in this happy island, viz. SALT; yet, by an unaccountable impolicy in our ancestors, in imitation of that despotism on the Continent, to clog it with duties and regulations that render it an object of dishonesty and perjury. Dr. Anderson says, "he could undertake to substantiate that the revenue of Britain has been diminished by smuggling of salt, to the amount of at least a HUNDRED THOUSAND POUNDS a year." The poet pathetically exclaims,

"O England! England!

Thou little body with a mighty heart!

What might'st thou do,

Were all thy children kind and natural!"

Financing was never better understood, nor so judiciously practised, as during the present ministry. Numerous instances might be given. One of the first, is also one of the best, viz. the Commutation Act 1784, so ably treated on by Sir Francis Baring. If a commutation for the duties on tea, one of the luxuries of

life, was necessary, it will, we hope, equally appear, a commutation for the duties on salt, so essential an article of life, agriculture, and manufactures, is equally necessary.

Lord Dundonald proposes the revival of the Hearth money tax, in lieu of salt duties; also to oblige bakers to take out licences; likewise dealers in salt. His lordship states that the bakers use 1 pound of salt to every 5 pounds of flour.

In 1788, an information was sent from Christianand, relative to frauds committed by Buffes on bounty from Ireland and Scotland, in going to Sweden, and purchasing herrings there, which they passed as British. On this occasion, two gentlemen of the salt duties, respectable and high in office, suggested the taking off the duty on salt in Scotland, and withdrawing the bounties on the fishery. To each of those we have some objections. The hearth-tax, though it be established in Ireland, would go ill down with the inhabitants in Britain, seeing it has been so long abolished in England. To subject bakers to a licence, is still adding a tax on a necessary of life, *bread* instead of *salt*. Besides, we know of no trade or profession so much circumscribed as the bakers in London and Edinburgh are. In the last-mentioned city and Leith, no allowance was made to them in the assize of bread for the additional duty on salt. This, we well know, was at the rate of from 20 to 40l. loss to several of them in a year. To abolish bounties on the fishery, for taking off the duty on salt

salt in Scotland, would be an injury to our fisheries, if not the ruin of them; and punishing a number of innocent adventurers of character, for the fault of a few, of a different description. Besides, to take the duty off salt in Scotland, and continue it in England, would be unfair. England would then, as to revenue, have both Scotland and Ireland to watch against smuggling, at an additional expence.

We are much beholden to the present prime minister for signifying it was his wish, and his hope, that he would see the duties on salt taken off, at a time when he was about laying the additional duty on it. From his approbation of commuting duties, we are emboldened to publish what has been suggested to us on this head by gentlemen of interest, character, and respect, and not to incur any expence to the revenue. As soon as the amount of the duties in England and Scotland are known, according to the present system, then let the duties on salt be abolished, and suffer it to go free from port to port in Great Britain. This will save 12 or 14,000l. for management, every year. In lieu of those duties, a per-centage on the income tax is proposed. Thus, supposing it amount to 10,000,000l. a five per cent. will give 500,000l. Instead of bakers being licensed, a licence is suggested on grocers, as in Ireland. There, 20s. is paid by each grocer in towns, and 10s. in the country; in Britain it may be more; and to lay some more addition on licences to perfumers, and auctioneers. It is probable that some higher

higher duty may be laid on salt exported to foreign-parts, other than Ireland and the colonies. And an additional duty laid on malt, to be drawn back on what is used by public brewers and distillers; and some other classes of professions obliged to take out licences.

If from those a duty can be raised equivalent to that on salt, it will be of essential benefit to the whole people in Britain and her islands. Thus the fisheries and manufactures will be unshackled; all sorts of fish may go free of any duty in Britain, if caught and cured by British subjects.

The numerous laws and regulations that existed respecting salt, were sufficient proofs of a necessity for simplifying them. A compilation of them was published at the expence of the revenue board, but for the use of the revenue officers only; it was not allowed to be sold. Being carefully compiled, and conveniently abstracted and indexed, it would have been extremely useful to prevent fish-curers and others from falling into errors, if they could have had access to it. This was very justly reprehended by the committee of finance aforesaid. The traders were kept in ignorance, solely at the direction of the officers. One year doing that, which in the next was found to be wrong. Indulgences granted to some persons and ports, contrary to law, and then refused to others. This, particularly in Scotland, proved very injurious to the trader, and prejudicial to the revenue. For instance, had the fish-curers' annual

annual accounts remained at the ports as required by the act 5 Geo. I. cap. 18, and been examined by the inspectors general of the out-ports, * as they ought to have been, occasionally, the arrears at the 10th of October 1798, and the irregularities that prevailed, and have been complained of long before that time, could not have happened. Had the commissioners of the salt duties called in all the copies of this book, and delivered them over to the commissioners of excise at the 10th of October 1798, when their powers expired, and the solicitors and salt accountants continued to act under the excise boards, the detention of vessels with fish from Scotland, and the disappointments to the trade so justly complained of by Mr. James Stewart, might have been prevented. [See Rep. March 1799.] An indemnity for what is past, and a commutation of the salt duties in Great Britain, are suggested as the best means that can be devised for ease and comfort to the people in future; to encourage agriculture, manufactures, and fisheries; to promote population, and prevent emigration. The late Mr. Beaufoy said, "The conversion of farms into sheep-walks, deprives whole villages of bread. The lands which gave occupation to hundreds, as tillers of the soil, will not, in some cases, furnish employment for more than a single shepherd." And when speaking of the fisheries, he says, "Like agriculture, they augment the subsistence of the people: like the most beneficial *manufac-*

tures,

* See their instructions.

tures, they afford a produce that is chiefly the result of labour; to *commerce* they furnish an article of extensive export, and swell the public gain at the expence of foreign nations; and they likewise bring with them the first of all *political* advantages, encouragement to the navigation, and increase to the naval power of the state." *

We will here quote an extract of a letter, dated Isle Martin, 12th April 1785, addressed to the then chairman of the committee of the *British* fisheries, from a gentleman who had resided about eight years on the north-west of Scotland:

"It has been a matter of surprize to me, that the manufacture of salt has never been attempted upon this coast, where it is more in request than in any other part of the kingdom.—No country in the world has better natural advantages for carrying on the manufacture of that commodity.—There is in every corner abundance of fuel of the turf kind, of a strong combustible nature, black, hard, heavy, and bituminous, and equal in strength of heat, when burning, to the best *Scotch* coal. This fuel may be had at a moderate rate. For forty shillings a family will procure people to cut, dry, and pile up in stacks or heaps, as much of it as will keep fire to three grates for a whole year. Every thing combines to render this trade easy and profitable here. The price of labour is equally cheap with the fuel."

Of

* Speech to the British Society, 25th March 1788.

Of the bounties which appear necessary to be made permanent, are those on *corn*, *linen*, and the *fisheries*. The latter will form part of our next publication.

As to what has been set forth, the consideration of the several matters therein is humbly submitted to the public in general, and in particular to the committee of the convention of the royal boroughs in Scotland; to the board of trustees for manufactures and fisheries there; to the directors of the two chambers of commerce, Edinburgh and Glasgow; to the British Society for extending the fisheries, and improving the sea-coasts of this kingdom; to the Highland Societies in London and Edinburgh; to the society for propagating Christian-knowledge, and improving manufactures in Scotland; to the committees of the fish-curers there; and, most humbly, to both HOUSES of the BRITISH PARLIAMENT, whose attention to the fishery business, the last two sessions, has far exceeded the expectations of the adventurers in it.

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APPENDIX.

EXTRACT from the Proceedings of a General Meeting of the HIGHLAND SOCIETY of SCOTLAND, held at Edinburgh, in their Hall, January 8th, 1799, His Grace the Duke of Buccleugh, First Vice-President, in the Chair.

A REPORT from a select committee of the Society appointed by the directors, in consequence of a resolution of a general meeting in July last, to take into its consideration the subject of the present laws and regulations respecting salt, was laid before a numerous and respectable meeting of the society this day, and which report is as follows:—

That this society, on a report of their committee, did, in the year 1794, adopt the following resolution:

The Highland Society of Scotland, having had its attention for some time directed to the article of salt, an article so essential to the industry and comfort of many districts of this part of the kingdom; and being informed, that it is in the contemplation of government, to allow the importation of English rock-salt into Scotland, by and under the provisions of a bill to be brought into parliament for that purpose, is anxious to take this opportunity of expressing, strongly

strongly and decidedly, its opinion of the very great utility of such a measure to Scotland in general, and more particularly to those parts of it, the Highlands and Islands, whose welfare and prosperity it is the object of this society's institution to promote.

That the justness of this resolution must be now still more evident than it was in the year 1794, from the circumstance of the late very high duty of 5s. per bushel imposed upon salt made in Scotland, by which the proportion between the Scots and the English duty is so materially altered to the prejudice of Scotland, the former proportion of duty in Scotland having been to that in England as 3 to 10, whereas it is now only as 13 to 20. This proportion being so material an alteration of that which, at the time of the Union, was held to be the equitable proportion between the two countries, and which proportion had been always recognized and maintained by the laws subsequent to the Union imposing additional duties, till the act of the last session, Scotland seems to have now a still stronger plea than formerly to some measure which, like that in the above report particularly mentioned, may tend to lower the price, and to meliorate the quality of an article of such universal and necessary consumption as that of salt.

That the chief objection which the committee understands to have been formerly urged against the adoption of the proposed measure, namely, the danger of smuggling the salt back again

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again into England, is now greatly, if not altogether removed, by the increased duty payable on salt in Scotland, to which the salt imported thither from England would be liable; because the risk of the smuggler would now be increased, and his gain, if successful, diminished, in the proportion above stated, now existing between the Scots and English duty. Besides, that such smuggling, if under such discouragement it could be supposed to be attempted, would be rendered much more difficult, if not impracticable, by the new regulations for the management and security of the duties on salt, introduced by the act passed last session of parliament, for putting those duties under the commissioners of excise, and for establishing certain rules and regulations with regard to them. Besides, on all the western coast of England, if any smuggling were to be carried on, it must evidently be from the Isle of Man, or Ireland, where salt can be bought for that purpose, at a third part of the price at which, in the event of the proposed measure taking place, it could be purchased in Scotland; and in fact this smuggling is known to be carried on at present to a great extent from Ireland to Scotland, one of the evils to the revenue which this measure would have a great effect in preventing.

The committee, the more attentively it considers this subject, is the more convinced of the propriety of extending the allowance of importation into Scotland, at the Scots duty, to *manufactured* as well as to *rock-salt*, a measure which,
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in every view, the committee is confident would materially tend to the furtherance of the great objects of the present proposal, the relief and comfort of the people, the encouragement of fishery and manufacture, and the security of the revenue.

The committee is not at present sufficiently prepared to decide on the equity or expedience of certain provisions which, it has been contended, ought to accompany the allowance of the importation of the English salt into Scotland at the Scots duty. But the general measure of allowing the introduction of the English salt into Scotland, the committee cannot hesitate in recommending, as essential to the best interests of this country, especially of those districts, the Highlands and Islands, which are the peculiar object of the society's institution and concern; while at the same time it would materially promote the advantage and security of the public revenue of the kingdom.

The report being read, the society proceeded to take the same under consideration; and after hearing several of the members present, and having duly deliberated on the subject, the following resolution was, on motion, unanimously adopted, viz.

“Resolved, That the Highland Society of Scotland, convened in a general meeting this day, does highly approve of the above report of their committee, on the very important business of the salt laws, and appoints the same to be printed, and transmitted by the secretary to the
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the president and vice-president of this society, to the Right Honourable HENRY DUNDAS, an honorary member of the society, and to such other members as are of either House of Parliament, to whom, as well as to the public at large, the society is desirous to express the strong sense it entertains of the importance of the object mentioned in the report, as conducive to the relief and comfort of the people, and to the encouragement of the fisheries and manufactures of this country, while, at the same time, the measure appears calculated to add to the security of the revenue of the kingdom; on which public and patriotic grounds, this society warmly recommends it to the attention and support of such of its members as have seats in either of the two Houses of Parliament."

At another General Meeting of the Society, held at Edinburgh on the 1st of July 1799, the Right Hon. EARL MORAY, Vice-President, in the Chair,

"THE report on that business recommending such alteration, and the importation of rock and manufactured salt from England into Scotland, approved of at last general meeting, having been transmitted by the secretary to such noblemen and gentlemen in either House of Parliament as were members of this society, it afforded much pleasure to the meeting that this matter had been attended to, and

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that an abatement of the high duty on that article had already been procured, [see page 25,] so essential to the comfort of the people in general, particularly the lower classes and manufacturers.—At the same time, the society expressed a hope that the general point, as to the importation of rock and manufactured salt, might also be successfully brought under consideration of the legislature next session of parliament."

IN 1785, an account was laid before the Committee of the House of Commons appointed to inquire into the state of the *British* fisheries, of the duties on salt paid or collected in the counties of *Argyle, Inverness, Ross, Sutherland, Caithness, and Orkney and Shetland*; as also the net amount of the said duties on salt; distinguishing each county and port for the year 1765, and for the year 1782; and also an account of the above duties, from the year 1774 to the year 1784.

From the first of these accounts it appears, that in the year 1765, the gross receipts of the salt duties amounted to

	£.	19	7	8
The expence of management, to		27	4	6

Excess of payments more than produce, 7 16 10
And in the year 1782, the gross produce (there being no expence of management) amounted to 53l. 2s. 9 $\frac{3}{4}$ d.

By the second account, the following appears to be the state of the salt duties, from 1774 to 1784, viz.

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YEARS.	GROSS PRODUCE.	PAYMENT.	NET PRODUCE.
1775	620 14 6	248 15 0	371 19 6
1776	788 16 6 $\frac{1}{2}$	223 9 6 $\frac{1}{2}$	465 7 0
1777	598 14 3 $\frac{1}{4}$	277 5 4 $\frac{1}{2}$	321 8 10 $\frac{3}{4}$
1778	200 9 11 $\frac{3}{4}$	66 2 4 $\frac{1}{2}$	134 7 7 $\frac{1}{4}$
1779	66 0 11 $\frac{1}{4}$	4 11 10	61 9 1 $\frac{3}{4}$
1780	50 15 2	—	50 15 2
1781	76 16 6 $\frac{1}{4}$	—	76 16 6 $\frac{1}{4}$
1782	53 2 9 $\frac{3}{4}$	—	53 2 9 $\frac{3}{4}$
1783	154 14 1	—	154 14 1
1784	57 12 6	24 12 9	32 19 9
	2,667 17 4 $\frac{1}{4}$	944 16 10 $\frac{1}{2}$	1,723 0 5 $\frac{1}{4}$

Those six counties are more extensive than all the rest of Scotland. The committee offered their opinion to the House in the following words, viz. "That nothing would more contribute to the prosperity of the fisheries, than that parliament should see fit to commute the duties upon that commodity, and allow it to be used, not only free from duty, but also from the various vexatious bonds, and penalties, which at present accompany that indulgence, and which, in many cases, are as distressing to the fishers, as if they paid the duty upon the salt they use."

^B See 3d Report of the Committee, 14th July 1785, pages 112, 113, and 114.

FINIS.

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