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CONSIDERATIONS

OCCASION'D BY

An A C T

Of this Present SESSION of

PARLIAMENT.

To prevent the

EXCESSIVE USE OF

Spirituous Liquors,

By L A Y I N G

An ADDITIONAL DUTY thereon,

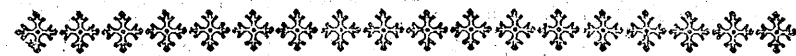
AND TO

Encourage the EXPORTATION of

British-MADE SPIRITS.

LONDON: Printed in the YEAR 1760.

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CONSIDERATIONS, &c.

THE Question concerning the Repeal
 of the Prohibition upon the Corn
 Distillery, has by many People been
 consider'd merely as a Competition
 between the Landed Interest and that of the
 Colonies, and from hence they decide in a
 summary way upon the Merits of it; but this
 kind of Argument is quite foreign to the Pur-
 pose; for the only Consideration which has a
 real Tendency to justify or condemn the Policy
 of any Proposition, is to discover what would
 be most conducive to the Publick Good, not
 whose Interest may be concerned. For instance,
 The two great Objects of the Bill under Con-
 sideration, are to prevent the excessive Use of spi-
 ritous Liquors at home, and to procure an Expor-
 tation to foreign Parts. Now what Light will it
 afford us in our Enquiry, Whether these Points
 are likely to be accomplished by the Regula-
 tions of the Bill, to be told, that the Interest
 of the Sugar Colonies is at Stake in Opposition,
 to the Landed Interest of this Country? I do
 allow this to be in some measure the case, tho'
 not in the Degree which has been represented;
 but as this Fact, when allowed, does not con-
 tribute to illustrate the Question, I shall adhere
 precisely to the Merits and Policy of the
 Bill

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Bill, without embroiling myself in a very invidious and unavailing Contest; and I will endeavour throughout to treat with equal Freedom and Candour, the Opinions of those who have either patronized or opposed it.

The Preliminaries to this Question may be stated in a short manner, thus. It has been the Object of Parliamentary Consideration for many Years to put a Stop to the inordinate Use of spirituous Liquors among the common People. Many Acts had been passed, but none found in any Degree effectual to this desirable End, till one which took Place in the Year 1751. This Act imposed an additional Duty of Seven Guineas upon a Ton of Spirit, and contained many wise Regulations with regard to Houses licenced to sell this pernicious Commodity. In this Condition Matters stood till the Prohibition in the Year 1757, which was intended as an occasional Expedient to encrease the Quantity of Bread-Corn, by preventing the Consumption in the Distillery. However, another Consequence followed, which, tho' not the Object, might however naturally have been expected. The Price of *British* made Spirits, which after the Prohibition could only be distilled from Melasses, rose considerably, and it was found that the Consumption diminished in proportion. This Hint could not escape the Eye of Government. The Determination was, by some means or other to keep the Price of spirituous Liquors at that Height to which they had risen upon the Prohibition.

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hibition. This was about 21 *l.* 17 *s.* 6 *d.* per Ton above what they had been before. This precise Sum, which is exceedingly near to the Truth, is fixed upon because it is most convenient to lay a Duty which will correspond to it. 21 or 22 would not have suited so well to the Mode in which it has been usual to tax spirituous Liquors.

The present high Price of the Melasses-Spirit is presumed to be chiefly owing to the Monopoly of Melasses upon the great Demand since the Prohibition, and in part to the Dearness of Muscovado Sugar (and consequently Melasses) occasioned by the War. The first of these Causes would cease with the Prohibition of the Malt Distillery ceasing. The last, being an accidental Circumstance, or merely an occasional Advantage which the Malt has over the Melasses in the Time of War, is not to be consider'd in the distributive Question between the two Distilleries, being no permanent part of it.

To obtain the Purposes of the Bill two Things are required. First, To impose such a Duty upon the Spirit from Melasses, that it shall continue at the advanced Price notwithstanding the Repeal of the Prohibition upon the Malt Distillery. And secondly, To lay on such an additional Duty upon the Spirit of Malt as shall raise its Price to a corresponding Level. To perform this it will be necessary to enquire, how much per Ton the Melasses Distiller does actually pay in consequence of

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the Duties already laid on? In answer to which we find, that in consequence of a Duty of 25 *l.* 4 *s.* per Ton, the Melasses Distiller pays 17 *l.* 10 *s.* and no more; Therefore if a nominal Duty of 25 *l.* 4 *s.* produces the actual Payment of 17 *l.* 10 *s.* what nominal Duty will actually produce the Payment of 21 *l.* 17 *s.* 6 *d.* the advanced Price upon the Spirit of Melasses since the Prohibition of the Malt Distillery? This will appear to be the Sum of 31 *l.* 10 *s.* That is to say, Whatever Proportion the nominal Duty which is at present, bears to the Duty now actually paid to the Government; let an additional nominal Duty be laid bearing the same Proportion to the increased Price since the Prohibition of the Malt Distillery; or in other words, Let an equal Sum to that which the Monopolist of Melasses levys upon the Distiller, be laid upon the Commodity itself at the Still-Head when that Monopoly ceases.

To accomplish the second Point with regard to the Malt Distiller, we must take a similar Process, and enquire what Addition of Price to the Malt Spirit will enable him to meet the Melasses Distiller upon the same Terms as before the Prohibition. Whatever that be, let an additional Duty be laid on which will actually produce that Sum. If a nominal Duty of 19 *l.* 12 *s.* did before the Prohibition actually produce the Sum of 17 *l.* 10 *s.* we may by consequence depend upon an additional

Impost

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Impost of 24 *l.* 10 *s.* to produce 21 *l.* 17 *s.* 6 *d.* the Sum proposed *.

In the Reasoning above we have gone upon this Supposition, that if 19 *l.* 12 *s.* nominal Duty produces 17 *l.* 10 *s.* real, a double Impost will produce a double Sum. The Point stands thus; The Government has calculated a Duty in a certain Proportion upon the Wash in the Malt Distillery, upon a Supposition that 20 Ton of Wash will produce 5 Ton of low Wines, and 3 Ton of Spirit, without confining the Distiller to any certain Quantity or Kind of Corn in a given Quantity of Wash. For any one may well imagine, that from different Quantities or Sorts of Grain, the Distiller can draw more or less Spirit out of the same Bulk of Wash. The Matter was, I believe, very judiciously ascertained as a Question of practical Distillery for the most advantageous Method of working the Malt, but upon the Imposition of a great Duty upon the Wash, the Distiller saved more in the Duty than he lost in the disadvantageous Process by making it stronger than according to the computed Proportion. I should imagine that the Distiller has made his Wash as strong as it well can be, with a View

* This, indeed, is not perfectly accurate, for tho' it be an Addition of the same Duty per Ton, yet it is not an equal Imposition, *ad valorem*; for the Malt Spirit used to be before the Prohibition 36 *l.* per Ton, when the Melasses Spirit was 38 *l.* They are now intended to be about 60 *l.* and 62 *l.* respectively. Consequently the Malt Distiller will be in a worse Situation; for the Advantage 2 *l.* is greater between 36 *l.* and 38 *l.* than between 60 *l.* and 62 *l.*

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View to save upon the great Duties which are at present, if so he cannot make it much stronger to save upon any.

I cannot help observing in this Place (for the Instance before us is very striking) that this perplexed and unskilful Method of laying Taxes is attended with many Evils. I speak not merely as to the Revenue, which however is rendered precarious thereby. If the Government lay such Taxes as may be evaded, how can they expect that the People should not seize the Opportunity; nay, they do presume this, and lay their Tax accordingly; yet surely it is a great Error in Policy to introduce this System of Evasion and Connivance between the Government and its Merchants, instead of the contrary Principles of good Faith and fair Dealing.

With Regard therefore to the Point before us, it were a desirable Thing to hit upon some more direct Method of Taxation, that this Evil, or rather Train of Evils, might be avoided: As for Instance, if instead of laying the Duty upon the Wash, which furnishes so ready an Evasion by the Uncertainty of its Strength, it could be found practicable to tax the Corn, a certain Quantity of which, according to its Kind, yields a certain Portion of Spirit, and no more. The Duty should indeed not be calculated upon the Average Goodness of Corn, for then the Distiller would have his Advantage by using the best, but by the Weight of each Sort of Grain, which

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which is apprehended to be the Criterion of the Quantity of Spirit contained.

Indeed the most direct and explicit Method would be, if possible, to lay the Duty at the Still-Head, and the Simplicity of all the Regulations requisite, would tempt one to think nothing more wanting to effect this than a real Desire, and a decent Degree of Attention; for the Spirit being received as it comes from the Still into a Vessel called a Safe, it should seem that if all Egress from this Vessel were under the discretionary Power of the Excise, as likewise the Ingress to it from the Still, no Spirit could be secreted or conveyed away, nor could there be a Possibility of Fraud or Evasion; for as all the Spirit must pass through this Safe, we might here secure a Kind of Turnpike, at which to levy the Duty with most Convenience and Certainty. The mechanical Part might be so constructed, that the Spirit as it comes from the Still should by close Pipes unavoidably be conducted into the Safe, from whence it should not be evacuated but in the Presence of the Exciseman. A Model of this Apparatus might be given by the Excise, and so contrived, that the Interest of the Trade should not suffer any Obstruction in the Process. For it should, by no means, be in the Power of an Exciseman to plague the Distiller for any other Purpose than to make him pay his Duty, and therefore not to stop up the Access to the Safe, but only to prevent the Spirit from being convey'd away through that

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that Aperture, where it should only come in. Neither should the Exciseman have Power to detain the Spirit in the Safe beyond Reason; therefore, upon a certain Notice given to the Exciseman to attend, the Distiller should have a Right to the free Egress for his Spirit from the Safe. This cannot even be suspected as any Extension of the Excise, for the Distiller is at present liable to all the vexatious Part, without the Government reaping any Advantage.

But to return to the Merits of the Bill, the Principle is undoubtedly just, that the only effectual Method of preventing the common People from drinking spirituous Liquors, is to raise the Price, let us therefore examine how far this is accomplished.

It is supposed that the Distillers use 4 Quarters of Wheat, 4 of Barley, and 4 of Malt, to make a Ton of Spirit, therefore the Price of the Grain to them is twice 4*l.* for the Barley and Malt, and 4 times 30*s.* for the Wheat; amounting to

| | | | |
|------------------------|----|---|---|
| | 14 | 0 | 0 |
| The Price of making it | 4 | 0 | 0 |

(But this Sum includes part of his own Profits; for the mere Expence of the Operation is not above 2*l.* or 2*l.* 10*s.* as I have been told by Malt Distillers, who of course magnify their own Expences.)

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| | | | |
|---|----|----|---|
| Brought over | 18 | 0 | 0 |
| The next Article is the real Duty as paid before the Prohibition | 17 | 10 | 0 |
| Then the additional Duty as by this Bill | 21 | 17 | 6 |
| Then the additional Profit which the Distiller must expect in consequence of advancing such a large Sum for the new Duty as 21 <i>l.</i> 17 <i>s.</i> 6 <i>d.</i> at the Rate of 10 per Cent. | 2 | 2 | 0 |
| Then the additional Malt Tax upon 5 Quarters of Malt | 0 | 10 | 0 |
| Sum total of these Articles | 59 | 19 | 6 |

This is the State of the Matter on one Side of the Question: On the other the following Deductions are insisted on.

The Value of the 12 Quarters of Grains for the Hoggery is 1*l.* therefore the Corn consumed in the Still costs him less by so much

| | | |
|---|---|---|
| 1 | 0 | 0 |
|---|---|---|

In the next Place we must observe, that the Corn is reckoned by Weight at the Rate of 50 Pounds to the Bushel, which is full a Ninth Part less than if the Distillers were to go by Measure, therefore we must deduct for this about

| | | |
|---|----|---|
| 1 | 10 | 0 |
|---|----|---|

C

And

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| | |
|---|--------|
| Brought over | 2 10 0 |
| And as 12 Quarters thus reduced make about 30 Gallons more than the Ton, we must allow a proportionable Abatement in the Price of a Ton of Spirit, a- mounting to about | 1 10 0 |
| As to the Payment of 17 l. 10 s. out of 19 l. 12 s. many People have Doubts; some have set it as low as 14 l. This Sum there- fore deducted from 17 l. 10 s. and a corresponding Sum from the new Duty of 21 l. 17 s. 6 d. leave a Difference with regard to the Payment of the total future Duties of | 7 17 6 |
| The Article of the Two Guineas advanced in the Price on Account of the additional Duties, has likewise been thought extrava- gant, therefore we will abate on this Account | 0 10 0 |

12 7 6

| | |
|--|---------|
| Which being subtracted from 59 l. 19 s. 6 d. leaves | 47 12 0 |
|--|---------|

And as this is the Extreme of those who are not Friends to the Bill, we might take the Medium, and suppose that a Ton of Spirits will cost about 54 l. If this should really prove so, we may be reasonably contented;
for

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for it is well known that whilst the Price of Spirits is above 50 l. per Ton, the Consumption cannot be very great among the common People.

It may not be improper to state in this Place a Question, which has been much controverted with Respect to the Quantity of Duty paid really per Ton upon the Malt Spirit, as having Reference to the Price which we have just now stated, and more especially as a Preliminary to the great Point of Exportation, which is not the least Object of the Bill, of which we shall speak hereafter. The Question is this, the nominal Duty upon a Ton of Malt Spirit being 19 l. 12 s. how much does the Distiller really pay? One Set suppose 17 l. 10 s. the other affirm that he does not pay so much. In Support of the first Opinion, that the Distiller pays 17 l. 10 s. Duty for a Ton of Spirit, it is observed, that the Ministers of the Revenue and their Coadjutors in this Case, the Officers of the Excise, do unanimously declare their Conviction, that he pays this Sum upon an Average. The Malt Distillers themselves do universally aver the same. The Books of some of the greatest Distillers have been examined upon Oath, and it appears by them that upon the Average of a great many Thousand Ton, 17 l. 10 s. per Ton and upwards, has been paid for Duty to the Government. The last Argument is derived from the Grossness of the Fact. Can it be supposed that it has been the universal Prac-

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tice to secrete 30 Gallons in every Ton, or one Ton in nine, which is about the same Thing, without Discovery from the Officers of the Excise or Revenue, for so many Years as this Duty has been levied.

Those on the other Side of the Question, endeavour to investigate the Truth of this Matter through the Process of the Operation. It is said that 12 Quarters of Grain infused in 12 Times 110 Gallons of Water, constitutes the Wash, from which one Ton of Spirit is extracted. Some have asserted, that a Quarter of Corn requires 120 Gallons of Water, others have said no more than an 100, therefore the Medium is 110 Gallons *per* Quarter. The next Step is to enquire how the Exciseman is to charge the Duty upon this Ton of Spirit : The original Method was to charge it upon the Spirit itself ; but as the Spirit is contained in so small a Bulk, it was found that the Distiller could secrete a Part ; and that sufficient Regulations had not been provided against this Kind of Fraud ; therefore a supplemental Method was contrived, and Power given to the Exciseman to gauge the Wash, which cou'd not be secreted, and to charge upon one Quarter of the Wash, the Duties payable upon low Wines or Spirits of the first Extraction, and upon 3-5ths of the low Wines, or 3-20ths of the Wash, to charge the Duties payable upon strong Waters. Let us with these data examine the Matter. The Duty upon low Wines is 4 *d.* *per* Gallon, that upon Strong Waters,

1 s.

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1 s. the Number of Gallons used to infuse 12 Quarters of Grain, at 110 Gallons *per* Quarter, is 1320. A Quarter of this being 330 Gallons to be charged with 4*d.* *per* Gallon 5 10 0
3-5ths of the low Wines, or 3-20ths of the Wash, being 198 Gallons, to be charged with 1 s. *per* Gallon, 9 18 0

making together

15 8 0

Therefore if the Distiller uses no more than this Quantity to infuse the Grain necessary to produce a Ton of Spirit, this Sum 15 *l.* 8 *s.* is the whole that he pays *per* Ton. These Quantities have been assumed upon an Average, and the whole Strength of the Argument depends upon having assumed them justly, for if he does use more Water *per* Quarter of Corn than this, to make his Wash, or if he uses more Corn, which consequently requires more Water, in either of these Cases he will pay more in his Duty *per* Ton.

It may not be amiss to specify the Sums which will arise from using 120 Gallons of Water, to each Quarter of Corn ; as likewise according to the Rate of 100 Gallons to the Quarter, that we may be able to ascertain the particular Issue, in any Case hereafter depending upon the Assumption of any one of these Opinions. At 120 Gallons *per* Quarter, twelve Quarters require 1440 Gallons, one-fourth being 360 Gallons, at 4*d.* 6 0 0

3-5ths

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| | | | |
|--|----|----|---|
| Brought over | 6 | 0 | 0 |
| 3-5ths of this, or 3-20ths of the Wash, being 216 Gallons at 1 s. per Gallon | 10 | 16 | 0 |
| Making together | 16 | 16 | 0 |
| At 100 Gallons of Water per Quarter; 12 Quarters require 1200 Gallons, 1-4th, being 300 Gallons at 4 d. per Gallon | 5 | 0 | 0 |
| 3-5ths of this Quantity, or 3-20ths of the Wash being 180 Gallons at 1 s. per Gallon | 9 | 0 | 0 |

Making together 14 0 0

The Sum of all the Duties which will be upon Spirits, after this Bill takes Place, according to the three foregoing Suppositions, will stand thus,

| | | | |
|--|----|----|---|
| The Duties before the Bill having been | 16 | 16 | 0 |
| The New Duties will be | 21 | 0 | 0 |
| Sum Total of the future Duties | 37 | 16 | 0 |

| | | | |
|--|----|----|---|
| The Duties before the Bill having been | 15 | 8 | 0 |
| The New Duties will be | 19 | 5 | 0 |
| Sum Total of the future Duties | 34 | 13 | 0 |

| | | | |
|--|----|----|---|
| The Duties before the Bill having been | 14 | 0 | 0 |
| The New Duties will be | 17 | 10 | 0 |
| Sum Total of the future Duties | 31 | 10 | 0 |

As the Government have presumed the Duties hitherto paid to amount to 17 l. 10 s. they likewise suppose, that the New Duties will produce

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produce 21 l. 17 s. 6 d. making together 39 l. 7 s. 6 d. These Sums therefore, we shall assume, when we state that Side of the Question, and the Medium of the three above-mentioned, when we speak for those who have been Adversaries to the Bill. The Difference between the nominal and real Duties is obtained by subtracting the respective Sums from 44 l. 2 s. The Bounty is 1 l. 10 s. per Ton in every Case. These Matters being laid down as indispensable Preliminaries to the Discussion of the subsequent Arguments, let us proceed to consider what Part we shall take in the Question just now stated with regard to Duties really paid upon a Ton of Spirit hitherto.

We must either suppose on the one Hand, that there is some Mistake in this Investigation which we have just gone through, which is more than possible, considering more especially how precarious a Science it is to detect the Subterfuges and Evasions of one Side by no better Evidence than the Subterfuges and Evasions of the other; and how illegitimate that Truth is, which is begotten between two equal and opposite Falshoods: or we must on the other Hand suppose, that the Government and the Office of Excise, who have never been charged with Inattention to an Article of the Revenue, have been, and still remain obstinately determin'd in this great Error, which is so much to their own Detriment. For my Part, I cannot by any means coincide with this last Opinion.

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The Supposition that the Distillery pays no more than 14 l. or 15 l. per Ton, seems to be liable to this Objection, which is rather a collateral and circumstantial one, than bearing any direct Proof with it. Let us take the last Sum as the least unreasonable: then the Duty being 15 l. and the Draw-back upon the Exportation of the raw Spirit 19 l. 12 s. the Difference which the Exporter

| | | | |
|--|-------|----|---|
| gains is | 4 | 4 | 0 |
| Add to this the Bounty upon the Exportation of a Ton of Spirit | 1 | 10 | 0 |
| | <hr/> | | |
| Making | 5 | 14 | 0 |

This therefore has been the Bonus upon the Exportation of a Ton of raw Spirit. Now if the Difference was so great as here represented, why was it not transported to some foreign Country, and there rectified for those foreign Markets which the Dutch do at present supply? I say raw Spirit, because there is not the same Encouragement upon the Exportation of that which is rectified; the Draw-back and Bounty together in that Case amounting to no more than 14 l. 14 s. per Ton, which is less than the Duty paid. If the Duty paid were only 14 l. the Bonus would be 7 l. 2 s. per Ton, and therefore the Argument much stronger; but the Duty having been 17 l. 10 s. the Advantage has only been 3 l. 12 s. One should have thought that this would have produced the Effect here suggested, but in Consideration that the Dutch have

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have Coals, Corn and Labour, at a little cheaper Rate, and of the additional Expences of Freight and new Correspondencies, and likewise the Probability that the Government would have stopped it when they found that they lost 3 l. 12 s. upon every Ton, we may suppose that the Difference might not be a very great Object to People already possessed of a Trade, confined to a very few Hands and therefore very advantageous. But in Proportion as any one finds himself at a Loss to explain this Problem, Why we have no Share of the foreign Trade, by distilling the raw Spirit in this Country, and exporting with such Advantage to be rectified and compounded in some foreign one, in the same Degree does he not tacitly acknowledge the likelihood of the Distiller's paying not less than a Duty of 17 l. 10 s. per Ton upon such Spirit?

I have observed some Ambiguity in the Use of the Term *Proof Spirit*. There seems to be a Proof Spirit for Sale of a higher Standard than the Excise Proof. Therefore it is a very possible Thing that the Distiller may, *bona fide*, pay a Duty of 17 l. 10 s. per Ton upon a Spirit of the ordinary Strength at which his Customers expect to be supplied, yet if so much Water were to be added to such a Ton of Spirit as to reduce it to excise Proof, he would be found to pay a less Sum per Ton. Suppose, for Instance, that it is the Custom to sell the Spirit for home Consumption 30 Gallons above Proof, the Distiller might, with a very safe Conscience, swear that he pays a
Duty

Duty of 17 *l.* 10 *s.* per Ton upon such Spirit : Yet if he were to export this, he would not be such a Fool as to claim no more than the Draw-back and Bounty for a Ton, because the Law would entitle him to the Draw-back and Bounty upon One Ton and 30 Gallons; and consequently he would not pay so large a Duty per Ton, if we speak as to Exportation Proof. I would compound the Matter thus : We will allow, on one Side, that the Distiller pays 17 *l.* 10 *s.* per Ton for that which is used in the home Consumption. How much less than this he pays for Exportation I would have to be limited by the Argument just now stated. We find that a Bonus of 3 *l.* 12 *s.* per Ton will not turn the Course of Trade into the Method of making the raw Spirit in *England*, and rectifying in some foreign Country. Would the Addition of 20, 30, or 40 *s.* have this Effect? Whatever would be sufficient, let us take the Sum next below, and suppose the Duty which is paid upon Exportation Proof to be regulated by that Proportion. Indeed the Circumstances of Suspicion are so strong, that it would be unfair to refuse this Allowance. The Evidence of the Distillers and their Books will suit with this Idea, neither does it carry any Imputation upon the Board of Excise, who can only be supposed to know how much is payed per Ton of that which is made for Sale, and not what would have been according to the Exportation Proof, if any Quantity to speak of had been exported. For their Experience
does

does extend to the one Case, and not to the other. Having discussed this Matter in the best manner that I am able, I must once for all assume, that 17 *l.* 10 *s.* is the real Duty paid per Ton upon the Malt Spirit for home Consumption. What Respect this Conclusion is to have towards the Exportation of rectified Spirit will appear in its proper Place, but the only Application which I make of it thus far, is with regard to the presumptive Price of the Malt Spirit after the Distillery shall be opened; which according to our former Calculations we will set at 54 *l.* per Ton.

An Objection has been made to this Point which is very deserving of Notice in this Place. It is said that we find from Fact, that the Price of the Spirit from Melasses was above 60 *l.* per Ton, while the Malt Distillery was prohibited; and moreover that the Quantity of Melasses is itself limited, and consequently the Evil of Dram-drinking limited; for People can drink no more of any spirituous Liquor than there is to be had of it; therefore why should we give up a Certainty for an Uncertainty; that this is taking a Chance of being frustrated in our good Purposes, which are already secured to us. Now in the first Place it is by no means proved that the Quantity of Melasses is limited; for if the Prohibition were likely to become perpetual, can any one give Security that more Melasses would not be imported, or that such a perpetual Prohibition would not encourage the Importation of Muscovado,
more

more perhaps for the Sake of the Melasses than the finer Parts of the Sugar; and altho' this might be attended with some Improvement of our Colonies, yet that Part of the Argument must fail, *viz.* That there would not be a sufficient Quantity of Spirit to poison the People. Besides in Case of such absolute Scarcity, our good Friends the *Dutch* would not fail in their Assistance to supply us with Spirit, distilled perhaps from our own Corn.

In the next Place we must consider, what are likely to be the Consequences of not opening the Distillery. We know how strong the Call of the landed Interest has lately been, that it should be opened. Then may we not reasonably expect, that it will be much greater a Year or two hence, especially if we should have a great Plenty of Corn, the Landed Man and the Farmer will be outrageous at being depriv'd of this supposed large Vent. The Duties which are laid on are very high, and therefore it is presumed that the Consumption at Home will be small in Proportion. Now if the Prohibition were to be continued till greater Plenty shall come, the Clamor would be so great so have it open'd, that the Distillery would not readily submit to the high Duties exacted at present; therefore this seems to be the critical Juncture, at which we can make the best Terms in Favour of the Regulations necessary to be enforced, for the Safety of the People.

It has been said, that the high Duties laid upon Spirituous Liquors, being so much above the
intrinsic

intrinsic Value of the Materials and Manufacture, will be great Encouragement to Smuggling, and to Re-landing. These Objections have undoubtedly great Weight, therefore to obtain a more precise Idea of the Nature and Extent of them, we must take Notice of the Difference between Smuggling and Re-landing, as likewise in what Circumstances they are alike. To explain myself in this particular Case, the Cost of a Ton of Spirit would be about 14 *l.* if no Duty were laid on, but as there is an Imposition 39 *l.* 7 *s.* 6 *d.* per Ton, in this Country the fair Trader cannot sell under 53 *l.* 7 *s.* 6 *d.* Now the Market Price of a Ton of Spirit, is less than 13 *l.* in *Holland*, therefore the Smuggler can run it in, and afford to sell it for 20 *l.* or 25 *l.* after all the Expences and Risks of that desperate Profession are allowed for. If the Duty in this Country were higher, he would find greater Temptations, and more Emolument from his Trade. Now let us see what the Re-lander would do. If he were to receive no Bounty upon Exportation, nor any more for Drawback, than he had paid in the Duty, he would be *ceteris paribus*, upon equal Terms with the foreign Smuggler, for he would have his Spirit at prime Cost, when he had got it out to Sea (a like Allowance being made for Freight in both Cases) indeed he would have some Disadvantage in requiring a greater Capital, to enable him to advance large a Duty, between the Time of
paying

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paying it, and receiving the Drawback; but as he is entitled to a Bounty by Law, and reaps moreover an illegal Profit by paying less than the nominal Duty, and receiving the whole nominal Duty in the Drawback, these Circumstances constitute the peculiar Advantage which he has over the foreign Smuggler: This is the characteristical Difference between them. In general these Terms are used promiscuously, as meaning the same Thing, whereas there is a very essential Difference.

We proceed to enquire what evil it is that we have to guard against, in the present Instance: Whether meerly Smuggling on Account of the high Duty laid on, or whether there be not a particular Advantage thrown into the Hands of the Re-lander, which will not only give him greatly the Odds of the Smuggler, but which will become so large a Temptation to his unlawful Trade, as to require the strictest and most severe Regulations to counteract. The *English* Distiller is to pay for Duty upon a Ton of Spirit, the Sum of 39 *l.* 7 *s.* 6 *d.* but if he enters the Spirit for Exportation, he is to receive the Drawback of the whole nominal Duty, amounting to 44 *l.* 2 *s.* The Difference is 4 *l.* 14 *s.* 6 *d.* in Favour of the Re-lander. To this must be added a Bounty of 1 *l.* 10 *s.* to be allowed for the Exportation of a Ton of rectified Spirit making together 6 *l.* 4 *s.* 6 *d.* This Sum is upon Supposition that the Distiller pays 39 *l.* 7 *s.* 6 *d.* for the Duty upon Exportation-Proof, whereas, if it should turn out that

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that he only pays this upon a Sale-proof Spirit, of a higher Standard than that by which he is entitled to the Draw-back, the following Arguments will be much stronger, but we will take the most favourable Supposition. Now when the Smuggler and Re-lander meet at Sea, if they compare Notes the Smuggler will say, I buy my Spirit in *Holland*, where Corn, Coals and Labour are cheaper than in *England*, and I can afford to sell a Ton at less than 13 *l.* and gain as much as an *Englishman* could gain by selling at 14 *l.* The Re-lander on the other Hand will say, it is true, that I could not get a living Profit if I were to sell my Ton of Spirit under 14 *l.* (I suppose the Expences of Smuggling and Re-landing to be equal) but the Government of *England* allow me a Bounty of 6 *l.* 4 *s.* 6 *d.* upon every Ton of Spirit that I export, therefore what costs to Smuggler 13 *l.* only, stands me in 7 *l.* 15 *s.* 6 *d.* per Ton. which is such an infinite Advantage in Favour of the Re-lander, as must turn the chief Part of this Contraband Trade, in effect, into the Practice of Re-landing, though it may retain the Appearance of Smuggling. For if the Smuggler knows his Business, he will purchase his Spirit where he can have it at the cheapest Rate, and that will be at any Place to which the 6 *l.* 4 *s.* 6 *d.* will enable the Exporter to carry it. Thus the Smuggler will be the Person who appears in the Transaction, while the Re-lander is all the Time behind the Scenes. Let us consider in the next Place, under what Shape the
Re-landing

Re-landing will be attempted. Certificates and other Regulations are proposed, to secure to the Government the actual Delivery of the Spirit, in some foreign Parts before the Draw-back and Bounty are given. If these Regulations should be effectual, in as great a Degree as it is possible, yet the Evil is not conquered, for it may be carried on under the Sanction, and in actual Conformity to the Law. Suppose for Instance, that a Merchant exports 100 Ton, the original Price at

14 l. per Ton 1400 0 0

The Bonus which he receives from the Government when the Spirit is actually landed in some foreign Part, at the Rate of 6 l. 4s. 6 d. per Ton

622 10 0

This Sum deducted from the former leaves

777 10 0

The Freight Abroad, unlading the Spirit, and re-lading again with the Return-Freight, to England at 1 l. per Ton, increases his Charge to

877 10 0

Then it is run in, and some of his own Associates informs against him, and for his Information receives Half the Spirit when seized, that is to say 50 Ton. Now as the Partnership has been at the Charge of 877 l. 10 s. for 50 Ton of Spirit, or 17 l. 10 s. per Ton, whatever it is sold for above that is clear Gain.

This is a Composition of Re-landing and Smuggling.

Smuggling. I have now stated the Matter in the most disadvantageous Way, but if any Practice should obtain of procuring forged Certificates, or some similar Expedient to evade the Law, this Evil will be infinitely greater. No one can pretend to foresee, and therefore no one can prevent all the possible Ways of evading any Law, if the Temptation to evade it be sufficiently strong. How can the Government be sure that their own Officers may not assist? In the Case just supposed, it would be worth while to this re-landing Smuggler to bribe the Custom-house Officer, as high as 500 l. to permit him to re-land the 100 Ton entire. What are the Difficulties of those who deal in these infamous Practices, or what Weight any Regulations may have to prevent them, I am quite ignorant, having never lived in a Sea-port Town, or near to the Coast; therefore I will not presume to enlarge upon this Point, but recommend it to the prudent and circumspect Consideration of those, who have Knowledge and Experience.

Before we leave this Subject, we must explain one Distinction farther, which is the most material of all. We have supposed, (and I think our Footing to be firm in this Supposition) that the Spirit may be afforded at the Price of 17 l. 10 s. by the Re-lander. The Price of the Market is 54 l. per Ton to the fair Trader. Now if this Re-lander sells his Spirit at so high a Price as 50 l. he will indeed drive the fair Trader out of the Market, or compel him

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to similar Practices in his own Defence. Every one will recollect that there is a certain Trade notoriously carried on in this very manner, and which has been so carried on for many Years. But in the present Case this Oppression upon the fair Trader is but half the Evil to be feared, for these re-landing Smugglers will not be contented to sell the Spirit at the Price of 50 *l.* at which the common People could not get it, but they will be enabled, if they find it more advantageous, as they probably must, to sell it at 28 *l.* or 30 *l.* a Ton, at which Price the common People can afford to drink it, rather than with three times the Profit at so very limited a Market as that high Price would cause it to be. This would compleatly undo the fair Trader, and at the same time totally defeat the great Object of this Bill, which is to lessen the home Consumption of spirituous Liquors. Nay, we shall be in a Situation infinitely worse than before the Prohibition, as far as relates to Smuggling; for at that time the Duty paid upon a Ton of rectified Spirits was 17 *l.* 10 *s.* whereas the Draw-back allowed at Exportation amounted to no more than 14 *l.* 14 *s.* therefore there was no fraudulent Advantage to encourage re-landing, and in consequence it was only the Evil of Smuggling which was to be guarded against. Whereas at present, lest a Duty of 40 *l.* per Ton should not be a sufficient Temptation to the Smuggler, we give an additional Premium of 6 *l.* 4 *s.* 6 *d.* to the Re-lander.

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I have now gone through the Affair of Smuggling and Re-landing, which finishes the Consideration of the Distillery as far as relates to domestick Consumption and Policy with all its Consequences; and the Issue of the whole Matter is, that we wish to use as little of any spirituous Liquor at home as possible; but to make Compensation for this, it is proposed to give such an Encouragement upon the Exportation as shall secure to ~~them~~ the foreign Market. We have just now set the Bonus upon Exportation with a View to re-land, at 6 *l.* 4 *s.* 6 *d.* per Ton, but in the Case of Exportation for Sale at foreign Markets, we must deduct 10 *s.* for the new Malt Duty which has been laid on this Year; for the Merchant cannot re-imburse himself for this Tax upon the foreign Consumer, tho' the Re-lander will plead this at the *English* Market to raise his Price: Therefore the Sum in Question at present is 5 *l.* 14 *s.* 6 *d.* per Ton.

The Advocates for giving this Bonus offer two Reasons, first, that it will encourage the Growth of Corn; and, secondly, that it will secure to us the Manufacture of this Corn into Spirit. The Merit of the first Part of this Question stands upon the same Foundation as the Bounty Bill for the Exportation of Corn; therefore I have been surpris'd to hear Objections made to the Quantity of Wheat used in the Distillery; for Wheat exported is as far from touching the Lips of Englishmen in the Shape of Food, as Wheat converted into a

Spirituos Liquor ; and we are just come from the Experience, that the Government has laid Hands upon the Corn which had been raised for the Distillery, as well as that which had been cultivated for Exportation in the late Scarcity of Corn. A plain Proof that the greater the Consumption of Wheat in Time of Plenty, the greater Resources we have to keep off the Day of Famine. It would be happy for the *French*, or any Wine-growing Country, if by prohibiting occasionally the Exportation of Brandy, the People could live upon Grapes in the Dearth of Provisions. This by the by.

Let us now proceed to ascertain the Limits of the first Part of this Question, in which we must attend to this Principle, that it is because the Exportation of Spirit occasions a Consumption of Corn that a Bounty is proposed. Therefore our Rule must be to allow as much per Bushel, or per Quarter upon the Corn consumed to make such Spirit, as it allowed upon the Corn exported in Consequence of the Bounty-Bill. According to the 6th of *Geo. II. Cap. 17.* a Bounty of 1*l.* 10*s.* was allowed upon the Exportation of a Ton of Spirit, upon Supposition that 12 Quarters of Malt or Barley were used to make it ; but the Distillers seem now to lay a Claim to the Bounty upon 8 Quarters of Barley or Malt, and 4 of Wheat, which would amount to 10*s.* more ; but this is not argumentative, for if 12 Quarters of Malt ever would make a Ton of Spirit, they will now ; and the only Purpose

Purpose for which the Distillers put Wheat into the Composition, is to make more than a Ton from the same Bulk of Wash. Added to this, the Value of the Grains for the Hoggery, and the Method that the Distillers are got into, of reckoning their Quarters of Corn by Weight instead of Measure ; all these Considerations will cancel his Right to the additional 10*s.* In short, if 8 Quarters of Malt or Barley, and 4 of Wheat, were put into the Wash, and the whole Virtue extracted till the Grains were absolutely of no Value for the Hoggery, and moreover, if these 12 Quarters were taken by Measure, and not by Weight, in this Case I should not think that there could be any Doubt of their making so much more than one Ton of Spirit of Exportation-Proof as to justify the Deduction of the 10*s.* in Question ; for the Exporter of Spirit must not be allowed a Bounty upon a greater Quantity of Corn than does actually enter into the Ton of Spirit *. At least, this cannot be justified from the Principle of the Act of the 6th of the

* It is said in this Place, that the Exporter of Corn is indeed allowed but 2*s.* 6*d.* upon a Quarter of Malt or Barley, and 5*s.* upon Wheat, but that by Frauds in Measuring at Exportation, it proves more in Fact : Therefore let us make a corresponding Allowance to the Exporter of Spirit. This is, to be sure, contrary both to the Letter and Spirit of the Bounty-Bill, and I fear it seldom happens otherwise in the case of Bounties ; but if this be known and connived at in the Exportation of Corn, for any other Reason but mere Indolence, the same Connivance and Partiality should be shewn to the Exporter of Spirit. But this Difference is not worth taking into the Account.

the King, or from the Tenor of our present Reasoning.

Therefore, 1 l. 10 s. is the Sum which the Publick has allotted for the Exportation of the raw Commodity. How much more would it be reasonable to allow for the Encouragement of the Manufacture? Would an additional Premium of 4 l. 4 s. 6 d. be the proper Sum? Indeed we may put the Merits of this Question upon a very short Issue, and venture to bring in our Verdict in the Negative. Has it ever been thought worth while to give more than the Expence of the whole Manufacture, to encourage any Manufacture? In the present Instance, the Cost of converting the Corn into Spirit, is not above 40 or 50 s. per Ton, yet we are to give double the Sum by Way of Encouragement. How would this appear in another Instance. Suppose the Manufacture of a Piece of Cloth to cost 20 l. would any one be justified in the Eye of the Public, to propose a Bounty of 40 l. to encourage the Exportation of every such Piece? But indeed it would be Time spent from the Purpose, to enlarge upon so clear a Point.

I must insert one Caution in this Place, that this Question does not consist of two Parts distinct from each other, supposing that we give 1 l. 10 s. on Account of the Corn exported, and the remaining 4 l. 4 s. 6 d. for the Manufacture; for this would imply that the first Sum of 1 l. 10 s. did not act as an Encouragement to the Manufacture; whereas we must observe, that it is the aggregate Sum

5 l.

5 l. 14 s. 6 d. which is really and finally so. This is a very artful and misleading Distinction; therefore we must state the Question simply thus: Shall we give 5 l. 14 s. 6 d. to encourage the Manufacture of Corn into Spirit? The Answer to this, follows from the last Argument *a fortiori*. If any one doubts whether the Bounty upon the Corn is in this Case, a Bounty upon the Manufacture, the Answer is this, that in all Cases the Exporter receives the Advantage of the Bounty: ergo, in this Instance, the Exporter of the Spirit. Many People seem to think that it is the foreign Consumer, or Manufacturer, who receives the Bounty, whereas the Matter stands thus: In *Holland* suppose, the Price of Corn upon an Average is lower than in *England*, and yet we want to sell our Corn at their Market; what must be the Consequence? The Farmer will not send it to *Holland* at that Disadvantage, therefore the Publick must pay the Difference if we insist upon having the Market. Either Corn according to the natural Price of Things is lower in *Holland*, than in *England*, or it is our Bounty upon the Exportation which occasions this. If it be according to the natural Course of Trade (as it really is) no one can complain that we give Bounties to a foreign Country. If it be our Exportation that lowers the Price, then the *English* Distiller avails himself of the same Advantage, and can no longer complain that the *Dutch* get Corn at a cheaper Rate; being himself likewise benefited by the Bounty.

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In short, 4 l. 4 s. 6 d. of the aggregate Sum he receives for the Encouragement of his Manufacture, and 1 l. 10 s. to enable him to buy his Corn cheaper ; a Distinction in Words, but where is the Difference !

This Matter being stated, I think we are so far secure in our Argument, that whatever be the proper Encouragement, 5 l. 14 s. 6 d. is certainly too much. We might therefore proceed, as many do, to consider what it would be worth while to give ; but I think the better Way would be to enquire what is the least Sum that will be sufficient, as being a more proper Question for the Public to be informed of, than to be told how much it would be worth while to give, rather than not obtain their End. Suppose for Instance, that there should be Reason to believe (and the contrary has never yet been proved) that the Bounty which is at present given upon the Exportation of the Corn, being transferred to the rectified Spirit, would effect our Purpose : Would it not be very preposterous to pay voluntarily a greater Price, because in Case of Necessity, we would rather do so than fail ? This becomes a Matter of Bargain and Sale, between the Distiller and the Government ; the Distiller will say to himself, 1 l. 10 s. would indeed be sufficient to enable me to export, but if I can make the Government believe the contrary, they will give 40 or 50 Shillings rather than be frustrated. The Government reason just in the opposite Way (at least they ought) we give a
Bounty

Bounty of 1 l. 10 s. for the Exportation of Corn ; and we know, that it is more than enough for that Purpose ; perhaps, therefore, if we were to transfer this to the Distiller, it would be a sufficient Encouragement to him to export a Ton of Spirit, which containing as we presume, a corresponding Quantity of Corn, is so far just, according to the Principle of the Bounty-Bill : and moreover we should by this Means obtain a Manufacture : for altho' it would be worth while to give something more to the Encouragement of the Manufacture, yet if we can effect two Purposes, with one Expence, it will be so much Money saved to the Public ; and as Stewards for the Public, it is incumbent upon us to purchase every Advantage at the least expensive Rate.

It has been said, that the *Dutch* can make a Ton of Spirit for 2 l. less than the *English*, and this most certainly is the utmost Limit ; therefore it follows, beyond Contradiction, that 2 l. 10 s. given to the *English* Distiller, would enable him to undersell the *Dutch*, and that whatever is given beyond this, must be all unnecessary, as our Point is accomplished when we have recovered the Market for Corn-Spirit out of their Hands ; for we think it hard (and not without Reason) that the *Dutch* should purchase our own Corn to distil in *Holland*, and thereby possess themselves of the Market for Corn-Spirit to our total Exclusion : But let us examine the Matter a little more minutely : How do we know that
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the *Dutch* can afford a Ton of Spirit cheaper by 2 *l.* than we can? As this seems to be a very large proportional Sum, let us look a little into the distinct Articles. First we will suppose, that they can get their Corn cheaper by 15 *s.* Therefore the remaining 1 *l.* 5 *s.* they can save no where else, but upon the Operation of converting the Corn into Spirit. Now the whole Expende of this Article in *England* is but 2 *l.* 10 *s.* therefore the *Dutch* Distillers must make a Ton of Spirit for 1 *l.* 5 *s.* that is to say, they must do as much Work for 25 *s.* as costs 50 Shillings in *England*, which is underworking the *English* at the Rate of 50 *per Cent.* Can any one who is at all acquainted with the Principles of Trade, suppose a Thing so extravagant? I think the largest Allowance that can with any Shadow of Reason be made, is to set this Article at 20 *per Cent.* in which Case the Saving upon it will be 10 *s.* which added to the former, makes 25 *s.* We should not make so large an Allowance as this of 20 *per Cent.* if it were not in particular Consideration of the Quantity of Coals used in this Manufacture above any other; for strange as the Policy may appear, yet so is the Fact, that Foreigners can get our Coals at a cheaper Rate than we can ourselves in *London.* It has been observed above, that our Distiller in Consequence of the high Duties to which he is subject, is driven into a less advantageous Method of Working, than if he were free from such an oppressive, tho' indispensable Tax. For this Consideration

ration we will allow 5 *s.* making with the foregoing Articles, the Sum of 1 *l.* 10 *s.* which I should think to be a very large Allowance for the Difference of Price, between the *Dutch* and *English* Spirit. People are inclined, especially when it will serve the Purpose of a present Argument, to speak of the Cheapness of Labour and Coals in *Holland*, as something indefinite or infinite; but this would prove too much; for Coals and Labour are Ingredients in every Manufacture, and I might add Corn, as that which greatly regulates the Price of Provisions. Therefore if the *Dutch* can work 50 *per Cent.* cheaper in this Instance than we do, they must be able to do something like it in any other. In short, whatever Way we take it, we cannot think that there is more than the Difference of 1 *l.* 10 *s.* between the *English* and *Dutch* in the Manufacture of a Ton of Spirit which costs 12 *l.* or 14 *l.* for this is the Difference of 10 or 12 *per Cent.*

We may get some Idea of the Question from the Price of Corn in each Country, for Corn is a Manufacture. How should it come to pass that 15 *s.* should be enough to secure to us the Market for the Corn, which enters into a Ton of Spirit, and which costs about 10 *l.* (I mean the Corn which is sufficient to make a Ton of Exportation-Proof-Spirit of 252 Gallons,) and yet that 5 *l.* 14 *s.* 6 *d.* should be required to accomplish this in the same Manufacture one Step removed of no more than the additional Value of 2 *l.* or 3 *l.*? One would imagine

from hence, that the Material was worth less when manufactured into Spirit, than before the Operation, as we think ourselves obliged to enable the Distiller to sell it for less.

I would ask the Advocates for giving this enormous Sum to the Manufacture, how they know that a less Sum would not do, or from what Experience of Fact they conclude, that all Advantage arising from the Difference between the real and nominal Duty, being out of the Question, merely the Bounty of 1 *l.* 10 *s.* *per* Ton would not effect the desired Purpose. I do not challenge Arguments which may be drawn from Opinions better perhaps than mine, but Argument from Experience, to render this Conclusion valid; and I do this with more Confidence, as I can venture to affirm, that this Experiment never has yet been tried in any Degree; for the *English* rectified Corn-Spirit, and the *Dutch* rectified Corn-Spirit, have never yet appeared upon equal Terms at any Market. The *English* Distiller pay'd before the Prohibition, 17 *l.* 10 *s.* Duty upon the rectified Spirit, and received for Drawback no more than 14 *l.* 14 *s.* consequently lost 2 *l.* 16 *s.* upon Exportation. Now we conclude, because the *English* Merchant could not obtain the foreign Market under the Disadvantage of 2 *l.* 16 *s.* *per* Ton, that nothing less than a Bonus of 5 *l.* 14 *s.* 6 *d.* will be sufficient to procure it: This is a great Stride indeed. Surely such Premises, and such
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a Conclusion, never met in one Syllogism before.

People seem to be led into this Mistake by Inattention: They reason thus; We find that a Bonus of 3 *l.* 12 *s.* will not procure to us the Market for raw Spirit, therefore we cannot expect less than 5 *l.* 14 *s.* 6 *d.* to be enough for the rectified, not considering that there is no Market at all for the raw Spirit, except upon the Coast of *Africa*, and therefore no Opportunity for the Experiment to be tried, so that the Analogy fails entirely. If indeed we had found that a Bonus of 3 *l.* 12 *s.* upon the Exportation of rectified Spirit had failed hitherto, then indeed 5 *l.* 14 *s.* 6 *d.* might not have appeared so exorbitant, but it is so far from this, that we have no Proof from absolute Experience, that the *English* rectified Corn Spirit would not have its Share of the Market, if it were but upon equal Terms with the *Dutch*. But if it be really a Consideration (as no one can doubt) to obtain any Manufacture at the least Publick Expence, why should we not try a reasonable Sum, and if that should not succeed, it would then be time to consider whether it would be worth while to give more; but in the present Case without any such previous Enquiry, we are to give twice as much as the whole Expence of converting the Corn into Spirit amounts to.

It is very surprising to consider how the different Modes of doing the same seem to affect the real Merits of any Question; the
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Instance is before us, if spirituous Liquors instead of the high Duties to which they are liable, were subject to none at all, and by consequence entitled to no Draw-back, would any Man living have proposed in a single Resolution to give a Bounty of 5*l.* 14*s.* 6*d.* upon the Exportation of a Ton of Spirit; yet where is the Difference to the Public, whether we do this ourselves in a single Act, or connive at the Thing when done. The Distillers have, on their part, defrauded the Public of its just Revenue by their Tricks and Evasions; yet who stands up on the other side for the Public Cause, or who refuses Countenance to these Frauds.—We all know that numberless Frauds are committed throughout the whole System of Draw-backs and Bounties, tho' none in so great a Degree as Case before us; surely therefore it is an Object worthy of our Attention as a Matter of Revenue, and in itself highly laudable to correct those Evils under which the Public Labours, rather than to permit them with our Eyes open, and encourage their farther Progress.

Something similar to this happened formerly with regard to the Draw-back allowed upon the Exportation of Malt, as appears by an Act of 12 Geo. I. Cap. 4. Sect. 48. The Grievance complained of in the Preamble is, *Mutatis Mutandis*, a perfect Pattern of the Case before us; I shall insert it as follows: “ And
 “ whereas it has been found by Experience,
 “ that the Drawbacks given by the several Acts
 “ of

“ of Parliament relating to the Duties on
 “ Malt out of the Duties by the said Acts
 “ granted for and upon the Exportation of
 “ Malt from *Great Britain* to Parts beyond
 “ the Seas, do very much exceed the Duties
 “ charged upon the same Malt at the time of
 “ Making thereof, &c.” Here follows a Description of the Manner in which Frauds were committed.) “ Yet nevertheless the Ex-
 “ porters demand and insist upon it, that they
 “ were to have a Drawback of Six-pence for
 “ every Bushel of Malt so by them exported
 “ as aforesaid, although the same Malt so ex-
 “ ported by their fraudulent Way of Working
 “ the same, is worth little more than the
 “ Drawback paid and allowed upon the Ex-
 “ portation thereof, to the great Disparagement
 “ of the *British* Malt in foreign Parts, and
 “ the Diminution of his Majesty's Duties upon
 “ Malt; for remedy whereof be it enacted, &c.”
 If the same Remedy would be effectual in the present Case, which was applied in that, we may soon get rid of the Evil; by that Act all Malt intended for Exportation was exempted, under proper Regulations, from all Duties; consequently being intitled to no Drawback, the Opportunity of making any fraudulent Advantage by the Difference between the nominal and real Duties was intercepted.

The Cases are so exceedingly similar, that I cannot refrain from drawing the Parallel. The Government wanted to encourage the Exportation of Malt as we now do of Spirit, for which
 Reason

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Reason a Bounty of 2s. 6d. per Quarter was given, which Bounty by this present Act is transferred to the rectified Spirit; and to complete the Similitude, the nominal Duties were drawn back upon Exportation, upon Presumption that they had been really paid. This compound Sum arising from the Bounty intended by Parliament, and the beneficial Part of the Drawback, which was not intended as a Bounty, but operated virtually to the same Purpose, being much more than sufficient to encourage Exportation, the Superfluity was so much Publick Money spent in vain to the great Detriment of the Revenue. This is likewise the Expectation which we have in the present Case. The Public will be out of Pocket 5l. 14s. 6d. upon every Ton of Spirit which shall be exported: And this is set at the lowest; for the most strenuous Friends to the Bill acknowledge this upon the Supposition of the actual Duty paid being to the nominal Impost as 17l. 10s. to 19l. 12s. but if the Difference should be greater than this, as there is reason to fear that it may be, the Government will pay a greater Sum upon the Exportation of each Ton; perhaps 20, 30, or 40s. more; perhaps as far as 8l. a Ton; and still I know sanguine People will think that I am very short of the Mark. To what amount the Detriment of the Public Revenue will be in consequence of this Regulation I cannot pretend to ascertain, as I cannot guess how many Ton are likely to be exported. This, I think,

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think, must infallibly be the Consequence, that no other Corn-Spirit can vie with the *English* at any open Market; for our Distillers will be enabled to sell the manufactured Commodity for less than the Prime Cost of the Materials, which will afford a new Problem for the Curious in Commercial Enquiries to solve, if it will not procure to us the Refusal of all the Markets where we offer. I should add, that the *English* Distillers will not only be able to sell under the Prime Cost of the Materials, but to do so with greater Profit than any foreign Distillers can gain by selling at the ordinary Market Price.

I chuse to avoid the Risque of specifying precise Quantities in so new a Question as this of Exportation, in which this Kingdom has hitherto had neither actual nor presumptive Experience; yet I cannot see what should obstruct the Inference; that the universal foreign Market for Corn-Spirit should fall into our Hands. No one can mean to object to the Extent of the foreign Demand for any British Manufacture, but the Discontent arises from the inordinate Expence to the Public at which this Market is to be supplied; more especially when the greater Part of this Expence is unnecessary. The Consumption of Corn-Spirit in *England* has been formerly to the amount of 30 thousand Tons per Annum, and I wish that the foreign Demand might be of an equal Quantity, provided we could obtain the Custom for it upon reasonable Terms, suppose at 1l. 10s. per

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per Ton ; which would amount to the Sum of 45,000 *l. per Annum*, and for our Money we should have to say, that we had encouraged the Exportation of the corresponding Quantity of Corn, and the Manufacture of so much Corn into Spirit ; but the Exportation of so much Spirit at 5 *l.* 14 *s.* 6 *d.* per Ton, would cost to the Public the Sum of 171,750 *l.* which would be 126,750 *l.* more than necessary, if 1 *l.* 10 *s.* per Ton would do ; and 100,000 more than it would be worth while to give at any Rate ; especially at a Time, when more than ordinary Frugality is required.

I do not mean to infer any thing from the precise Sums mentioned, because I cannot have the least Authority or even Presumption to suppose, that this will be the Quantity exported ; but if all the Markets which we expect to supply, will consume as much as *England* has formerly done, what I have described will be the State of the Matter. Those who have been Friends to the Bill, have mentioned as the Object of Exportation to furnish our Trade upon the Coast of *Africa* ; our own Ship-Stores, for which there is a particular Clause ; the Northern Colonies in *America* ; the *Newfoundland* and *Greenland* Fisheries, and elsewhere. I must observe that altho' Corn-Spirits cannot come into Competition with Rums and French Brandies at an equal Price, yet if the Lowness of their Price be more than sufficient to compensate for the Inferiority of their Flavour, their

their can be no doubt but that we shall in some Degree vie with them. Whether all these Articles may be compared with what has been the Consumption of this Island, I can make no Guess, but I wanted a particular Sum to explain myself more distinctly upon. I have endeavoured to shew that an Advantage of 1 *l.* 10 *s.* given by the Public to the *English* Distiller, would put him upon a Par with Foreigners ; but to make this go on with Alacrity, we may allow 2 *l.* per Ton, and this, to be sure, is the farthest that we can go ; for indeed if every Manufacture were to receive similar Encouragement at the public Expence, the Exchequer must soon become a Bankrupt ; therefore when this Sum of 2 *l.* is subtracted from 5 *l.* 14 *s.* 6 *d.* the remaining 3 *l.* 14 *s.* 6 *d.* per Ton we must conclude to be so much public Money thrown away.

Having stated the Inconveniencies and Uncertainty of some of the Provisions in the Bill, we come to consider the Remedies which have been proposed, or heretofore applied in Cases similar to this. As to the Uncertainty of the Price of Spirits for home Consumption, as far as depends upon the Quantity of Duty paid, it must be observed that the Grievance which we complain of is not merely that the real Duties fall short of the nominal, (for that would be easily remedied by laying them higher) but that we are ignorant of the Proportions which they bear to each other, and therefore that we are laying on Taxes in the
Dark.

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Dark. If a Method could be hit upon to make the nominal Duty yield an equal actual Payment, then indeed not only this Uncertainty would be removed, but likewise all the Difference between the Duty and Drawback, with all Inconveniencies upon the Exportation, would cease. But we must not expect to ascertain such gross Matters as these with the Accuracy and Precision of Science; therefore we should have no Reason to be discontented, if we could but get so far as to know how much the nominal Duties do produce without losing our Time in the Pursuit of such Perfection as must always be unattainable in these Matters. Some People would have the Distillers confined to the Use of Malt, to the End that the Duties might not be so easily evaded. The Method of gaging the Wash for the Purpose of levying the Duty, was invented upon the Presumption of using only Malt, which, Quantity for Quantity, will yield less Spirit than Wheat, and require more Water; therefore we should, in Fact, raise the actual Duty, and soon know with tolerable Certainty, what Proportion of the nominal Duty would be paid. There is one fundamental Objection against this; for if we consider the Distillery as a Magazine for Bread-Corn, as every one does, this Purpose is entirely frustrated by excluding Wheat. To obviate this Difficulty, it has been proposed to compute the Lengths of the Wash, low Wines and Spirit afresh, according to the Quantity of
Wheat,

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Wheat, as limited by the Bill; but this would be a great deal of Trouble, and the Issue very precarious; therefore if any thing effectual should be attempted, it had better be in a more fundamental Way. A Hint with regard to this Point has been dropt in the Beginning of these Papers, but I have no Attachment to one Mode preferably to any other of equal Efficacy. All that I mean to insist upon is this, that it cannot be, in any Case, a becoming thing for Government to content themselves with a speculative Expedient, where they may go discreetly and directly to the Point.

As to the Inconveniencies likely to arise from the Drawbacks allowed upon Exportation, they may be removed, without interfering with any other Point, in a very simple and efficacious Manner, by following the Example of an Act of the 12th Year of the late King, with regard to Frauds committed in the Exportation of Malt. As this is not a new Proposition of mine, but an Experiment already approved, there is no occasion for any Comment. However, I shall insert an Abridgment of the Act referred to, that any one may judge of the Practicability of applying it in the present Instance. The Preamble has already been cited in Argument, the exacting Clauses follow.

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Stat. 12 Geo. I. cap. 4. Sect. 48. " No Malt made for Exportation shall be charged with the Duties, and no Drawback shall be allowed for Malt exported.

Sect. 49. Makers of Malt shall, before they wet any Corn to be made into Malt for Exportation, leave Notice in Writing with the Officer, of the Quantities of Corn intended to be contained in each Steeping; which Corn shall be kept separate from all other Corn to be made into Malt for Home Consumption, on Penalty of 5 s. for every Bushel.

Sect. 50. No Maker of Malt shall begin to wet Corn to make into Malt for Exportation, above six Days before all the Corn he may have Working on his Floors for Home Consumption shall be dried off; nor shall he begin to wet Corn for Home Consumption above six Days before all the Corn on his Floors for Exportation be dried and locked up; on Forfeiture of 5 s. for every Bushel.

Sect. 51. When the Malt intended to be exported shall be fully dried and fit for Exportation, it shall, in the Presence of the Officer, be measured and carried directly on Ship-board, or else into Store-houses, to be kept apart from all other Malt, under two Locks; one of the Locks to be provided by the Proprietor, and the other by the Officer, at the Expence of the Proprietor, whereof one Key to be kept by the Proprietor, and the other by the Officer; till the same be delivered out for Exportation.

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Sect. 52. It shall be lawful for the Supervisors and Officers, during the Steeping of the Corn so intended for Exportation, and till the same be dried and lock'd up, to gauge and take an Account thereof in all its Operations, as in Case the Duties were to be charged thereon.

Sect. 53. When any Maker or Proprietor of Malt for Exportation shall be desirous to take away any of the Malt for Exportation, and shall thereof give Notice in Writing to the Officer forty Hours before the Time he shall desire to take out the same, expressing in such Notice the Quantity of the Malt, and the Port to which the same is to be removed; the Officer is required to attend at the Place where the Malt is locked up, and to see the Malt measured and delivered out.

Sect. 54. The Officers shall keep an Account of the Malt so delivered out, and of the Persons to whom it belongs, and shall give such Person a Certificate to the Officer of the Division to which it is intended to be removed, who shall file the same, and make an Entry thereof; and in Case the Proprietor shall neglect to deliver such Certificate, he shall forfeit 50 l.

Sect. 55. It shall be lawful for any Officers for the Duties on Malt, not only to attend the Measuring thereof, but also to continue on Board such Ships till they shall be cleared their Ports.

LXX.

Sect. 56. During the Shipping of Malt for Exportation, at all such Times as the Proprietors shall not be actually shipping Merchandizes, the Hatches of the Ships shall be kept locked with two Locks at each Hatch, one of the Locks to be provided and the Key kept by the Proprietors, and the other Lock to be provided and the Key kept by the Officer ; and the Hatches shall be so kept locked from the Time the Ships shall be loaded till they be ready to sail.

Sect. 57. Persons intending to ship Malt for Exportation, shall give at least 48 Hours, before they begin to put it on Board, Notice to such Officer of the Port, in Writing, of the Hour when such Shipping of Malt is intended to be begun, and the Name of the Ship, on Forfeiture of 5 s. for every Bushel ; and if any Malt entred and made for Exportation, shall not within nine Months after the drying and carrying into Store-houses be exported, the Proprietor shall, for every Bushel, forfeit 5 s.

Sect. 58. Makers of Malt not giving Notice of the Quantity to be wetted for Exportation, or not providing Store-houses, or within six Days after Drying not causing the same to be measured in Presence of the Officer, and to be locked up, shall forfeit 50 l. and Persons opposing the Officers in the Execution of the Powers given by this Act, or breaking open the Hatches of any Ship locked up in the Manner before-mentioned, without the Consent of the Officer, shall forfeit 50 l.

Having discussed the chief Points of the Question proposed, I cannot conclude without observing, that in general, when this Subject has been spoken of without Doors, and in most Representations of it by those who have offered their Sentiments to the Public, acrimonious, and I may say, personal Reflections ~~having~~ ^{having} taken the Place of Argument, which must always be expected, while any Concern of private Interest is depending : But this Point being now decided once for all, perhaps the Merits of the Question may be examined hereafter, with more Temper and Discretion. The Magnitude and Importance of the Subject, will entitle this Bill to the perpetual Attention and Revival of the Legislature, among the first Acts of civil and domestic Policy, as no Consideration can afford an Equivalent for corrupting the Morals of the People. If I have considered some Objections to the present Form of it, in a strong Light, I do not therefore mean to represent them as irremediable. The Government have always shewn themselves attentive in the first Place, to the Health of the People, and (that being secured) to every Improvement of Agriculture, Commerce, and the Revenue. We have therefore, no Reason to doubt their continued Vigilance, to provide all such Regulations as may hereafter become necessary, or expedient.

F I N I S.

(2)

The following is a list of the names of the persons who have been appointed to the various committees of the Board of Education for the year 1914-1915. The names are given in alphabetical order of the surnames.

Board of Education
 Chairman: Mr. J. H. ...
 Members: Mr. A. B. ..., Mr. C. D. ..., Mr. E. F. ..., Mr. G. H. ..., Mr. I. J. ..., Mr. K. L. ..., Mr. M. N. ..., Mr. O. P. ..., Mr. Q. R. ..., Mr. S. T. ..., Mr. U. V. ..., Mr. W. X. ..., Mr. Y. Z. ...

Committees:
 Finance: Mr. A. B. ..., Mr. C. D. ..., Mr. E. F. ...
 Curriculum: Mr. G. H. ..., Mr. I. J. ..., Mr. K. L. ...
 Buildings: Mr. M. N. ..., Mr. O. P. ..., Mr. Q. R. ...
 Textbooks: Mr. S. T. ..., Mr. U. V. ..., Mr. W. X. ...
 Pupil Welfare: Mr. Y. Z. ..., Mr. A. B. ..., Mr. C. D. ...

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