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AN
ABRIDGEMENT
OF THE
EVIDENCE,
DELIVERED AT THE BAR OF
THE HOUSE OF COMMONS,
IN SUPPORT OF THE
PETITIONS FOR A REPEAL
OF THE
EXCISE TOBACCO ACT.

LONDON:
PRINTED IN THE YEAR 1790.

To the P U B L I C.

THE Committee of Tobacco Manufacturers feel it to be a duty, which they owe to themselves, to their Constituents, and to their Country, to renew that general appeal to the Corporate Bodies, and to the Trading and Manufacturing Interests of Great Britain, with which they commenced their present endeavours to procure a Repeal of the most oppressive Act, of which their numerous Petitions complain.

The Committee are the more encouraged to renew their application, because they have it now in their power to accompany it with an accurate and authentic Abstract of the Evidence, delivered at the Bar of the House of Commons, during the course of a long and laborious examination.—This Evidence has not been confined by the Manufacturers to those concerned in the Trade: the very Officers, employed to execute the Act, have been called before the House; and their testimony, so far from contradicting, confirms the objections of the Manufacturers.

The Committee call on every honest and impartial Man to consider their mass of Evidence attentively, and then to decide, whether the Committee are not justified in asserting, that the Act, both in its Principle and in all its Provisions, is calculated to barrafs, to oppress, and to disgrace the fair Trader, to protect the smuggler, and ultimately to drive the Manufacture out of the kingdom.

Let it be judged, whether such a measure is likely to secure a PERMANENT INCREASE of Revenue for the public.

But let it be a subject of more serious reflection, whether for the purpose of so precarious an experiment, it is just or reasonable to persist in the extension of the odious and tyrannical system of the Excise Laws; a system not more painfully insulting to the feelings of every man of spirit, sense, or integrity, than fundamentally subversive of every right, privilege, and security, which free Men claim from a free Constitution.

The Committee are sensible of the necessity of maintaining a Revenue equal to the Exigencies of the State; but they are equally sensible that no measure, which damps the spirit of trade, and cripples the efforts of industry, can be conducive to that object.

Whoever will accurately examine the body of Evidence will admit, that there is no one branch of manufacture in the kingdom, to which the survey of the Excise might not be easily, and perhaps more safely applied, than to the Manufacture of Tobacco.

If the present measure can be persisted in, every obstacle that Justice and Reason can offer to the establishment of a General Excise on Manufactures, is surmountable.

The Committee are conscientiously persuaded, that this is the last stand that ever will be made against that pernicious and unconstitutional system.

Whatever is the event, they will have the consciousness of having discharged their duty in a cause, which, they feel it no presumption to assert, is as much the cause of EVERY FRIEND TO THE TRADE, THE REVENUE, AND THE LIBERTIES OF GREAT BRITAIN, as it is of those, who now appeal to them for a protection.

ANTONY KEMP, *Chairman.*

JOHN POLLARD,

EDWARD SPENCER,

ROBERT HAINS,

CHARLES WRIGHT, *Sen.*

WILLIAM RANSON,

JAMES TADDY,

THOMAS WISHART,

ROBERT SIMPSON,

RICHARD HERRON,

ISAAC HUTCHINSON.

LONDON, March 31, 1790.

*The SUBSTANCE of the EVIDENCE delivered
at the Bar of the HOUSE of COMMONS in
Support of the Petitions for a REPEAL of the
TOBACCO EXCISE - ACT, in March, 1790.*

THOMAS POSTLETHWAITE, of London, deposed,

THAT he had declined the business at the commencement of the Act, from a persuasion that he could not meet the smuggler in the market, and that he should be inevitably liable to forfeitures and penalties.

That the Act discourages the manufacture and commerce of the article in this country, without the smallest prospect of advantage to the Revenue.

That, in his opinion, the Act prohibits the manufacture of the article in Bristol, Chester, Liverpool, and in short almost all the places of consequence in which it had been manufactured, previous to the Act.

That the licences operate as an additional duty, less equally imposed than if per pound weight, and as an incumbrance on our foreign commerce of the article; but do not in any degree attach upon the smuggler.

That the Act annexes penalties to the non-performance of that, which it is *morally impossible for the manufacturer to do*; obliges him to manufacture his Tobacco to very

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great disadvantage; and, in many cases, *that which he is not in want of, before that which he is in want of.*

That it prevents the manufacturer supplying his customers for *two or three months*, though all the time in possession of the goods which are wanted.

That it has put a stop to the manufacture of a considerable article, by prohibiting the use of ingredients, which are essentially necessary.

That it obliges many manufacturers to alter their modes of manufacture, by which they will be in danger of altering their scents, and, in consequence, *of losing their trade.*

That the smuggler has supplanted the fair trader in almost all the articles which are not mysterious; and hence he is convinced the Revenue depends *more on the mysteries, than restrictive regulations.*

That THOUSANDS, TEN THOUSANDS, he believed he might add, HUNDRED THOUSANDS of individual property depend *wholly* on the mysteries.

That *all the mysteries*, of which there are many, are exposed by the Act, *except one*; and that is rendered much more discoverable than it was before.

That the Act prescribes rules for preparing and grinding snuff-work, which are in some cases impracticable, in others injurious, and in all inconsistent with the nature of the trade.

That, by preventing snuff-work of one laying down from being mixed with snuff-work of another laying down, *it prohibits the manufacture of some sorts of Snuff.*

That it subjects most of the grocers, oilmen, and many other traders in the kingdom, who sell Tobacco and Snuff, to inevitable penalties.

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That the officer *cannot check frauds by weighing the stock of a principal manufacturer.*

That could a check be formed on manufacture, it would be rather injurious than beneficial to the country, by inducing the smuggler *to remove his manufactory to some other country*, and open channels of communication with the vender and consumer for the article manufactured; *as the same opportunity which enables him to convey unmanufactured Tobacco to his manufactory, will enable him to convey manufactured Tobacco to some other place.*

That, though weighing the stock will not check the unfair, it will injure the fair trader; it will injure and waste many of his goods; it will very inconsistently retard his trade and manufactory. Now, when most of the stocks are *not a quarter so large* as they formerly have been, the business of some of the manufacturers is interrupted A DAY OR TWO every time of stock-taking, and would be much longer, did the officer rigorously attend to the direction of the Act. This interruption, were it only to take place once in every month, in a business requiring HOURLY dispatch, might occasion the loss of many valuable connections; but a malicious officer may come *once a week, as he has done to some, or so often as to render it IMPOSSIBLE for the manufacturer to carry on his business.*

That the Act makes no allowance for an increase of liquor after the goods come from the mill or manufactory, whereas many of them cannot be made saleable *without an increase of thirty, forty, or fifty per cent.*

That the allowance is not sufficient for goods at mill or manufactory, as the Hon. Committee would see, by

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an account of the variations he had met with, while in business, in the manufacture of Roll Tobacco, Rappee Snuff, and Scotch Snuff. By the account it appeared, that he had met with an increase of *five and one-fourth per cent.* at one time, and *sixty-five three-fourths per cent.* at another time, upon Roll: the allowed increase on Roll is *fifteen per cent.*—A loss of *twenty-seven three-fourths per cent.* at one time, and a gain of *seventeen three-fourths per cent.* at another time, upon Rappee Snuff: the allowed increase on Rappee is *fifteen per cent.* A loss of *thirty-four per cent.* at one time, and a GAIN of *three one-half per cent.* at another time, upon Scotch Snuff: the prescribed loss on Scotch is *fifteen per cent.*

That as the Act now stood, it was possible for a manufacturer to be liable to an *apparent* increase and consequent forfeiture of *one hundred per cent.* together with a penalty of three times the amount for a *real* increase of not more than *ten per cent.*

That it was impossible to fix any allowance for the variations of manufacture, *that would not either afford unbounded latitude to the smuggler, or subject the fair trader to INEVITABLE forfeitures.*

That the penalties, annexed to excesses, were various. In one clause the excess was liable to forfeiture; in another, to forfeiture and a penalty of £20.; in another, to forfeiture and treble the value, &c.: and that the Manufacturers could not, and he doubted very much whether the Attorney and Solicitor-General, or even the Judges themselves, could draw the line of distinction between those clauses;

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clauses—could prevent the officer, in many cases, from making election of the penalties.

That the clause, directing the officer not to weigh goods “*whilst actually in the operation of manufacture,*” is ambiguous; and, however taken, is contradictory to clauses both before and after it.

That the clause, requiring the manufacturer to keep unmanufactured tobacco, tobacco in operation, and manufactured tobacco separate and apart, cannot be conformed to, as many of the manufacturers have but *one or two rooms* to keep *all their goods in*; and those, who have more, are frequently under the necessity of keeping tobacco *unmanufactured, manufacturing, and manufactured in the same room,* and *manufacturing and manufactured in the same press*; and it is out of the power of any man, EXCEPT THE MANUFACTURER, to know which of the goods, so mixed and blended in the same room or press, are manufacturing or manufactured.

That the Act prohibits the removal of certain articles in quantities of two hundred pounds weight or under, of which, not one in ten of the venders can dispose of such quantities, *while saleable or good.*

That it prevents the removal of a greater quantity of snuff from the mill than the weight of the snuff-work when dried; whereas some of the manufacturers cannot make their usual sorts of snuff, without adding twenty, thirty, or forty per cent. of liquor, *after the snuff-work has been dried,* sometimes before grinding, sometimes in grinding, and sometimes after grinding.

That

That the clause, prohibiting the removal of tobacco, &c. into any of the ports of importation from any other place in the kingdom, would, if not suspended, render it *impossible for the manufacturers*, and especially in the Out-Ports, *to carry on their manufactures*, being occasionally unable to supply themselves with articles, requisite for that purpose, in their own particular ports; as well as be extremely injurious to many of the manufacturers who are not within the ports, they being incapable of making use of, or selling to any other than manufacturers in the ports, about one third of the gross weight of the tobacco which they manufacture.

That the drawback on exportation of some of the articles manufactured, is not equal to the duty that was paid on raw material.

That the required certificate of the landing of tobacco exported, *cannot always be obtained*.

That the officer and smuggler, by entering into collusion, may make *two hundred per cent. profit*.

That the Act, in many other respects, some of which he pointed out, is inconsistent, or impracticable, *and inaccurate in almost every clause respecting the manufacture*.

That the system is **TOTALLY INAPPLICABLE TO THE MANUFACTURE OF TOBACCO**, as the weight of the stock, which is the *ground work* of the system, **CAN NEVER BE OBTAINED**.

That the delays and interruptions it occasions in manufacture, will *enhance* the fair trader's goods, and in consequence afford still greater latitude to the smuggler.

That

That though, on account of the length of time required to manufacture snuff, the effects of the exposure of mysteries can but in very few instances be possibly discoverable; yet he had lately heard of a sort of snuff being offered for sale in the city of London at 13 *d.* per pound, very nearly resembling the fair manufacturer's at 2 *s.* 6 *d.* per pound, which he did not recollect to have ever heard of being offered *before the passing of the Act*.

That the predilection of the consumer for the fair manufacturer's scents and flavours is the great protection to the Revenue; and therefore, if that predilection be destroyed by an exposure of the mysteries, the manufacture of those articles which are mysterious, and on which the Revenue depends, will be transferred to the smuggler in some other country, and government *for ever lose its hold on the article*.

That the Revenue might have been temporally improved without Excise Laws.

That Government, for a *short time*, may collect more Revenue by keeping on the high duties, than by reducing them; but that **NO LAW WHATSOEVER** will either permanently improve or secure the present Revenue *so long as the duty remains 15 *d.* per pound*.

RALPH

RALPH EDDOWES, of CHESTER, deposed,

THAT he has been in the trade as an apprentice, and on his own account, since 1767, and has manufactured from 250 to 280 hogsheds per year.

That he has experienced difficulties under the Act, on account of the long previous notices required for every single operation, which operation being uncertain both in time and quantity, he cannot go on with any tolerable regularity without keeping the whole scheme of the business, in all its various branches, connections, and dependencies, continually in his mind.

That he is obliged to weigh his goods before he can give notice to put it in operation; to weigh it again in the presence of the officer; again when coming out of operation, to satisfy himself that it does not exceed the prescribed increase or decrease; and again when the officer takes it into stock. That *every six days* he is harrassed with a survey of stock, which, exclusive of the quantity in operation, generally consists of from *twenty to thirty thousand pounds* weight, a great part of which is actually weighed, and in this his servants are obliged to quit their work to assist the officer; that the constant attendance and attention which these circumstances require, create considerable delays and difficulties in carrying on his business.

That his Snuff-mills lie at a distance from his warehouse, and under the survey of a different officer; so that besides the trouble of taking out permits to remove goods from one to the other, he has in fact two manufactories to attend. Before the Act took place, the cutting engine

at these mills was constantly employed; but the additional difficulties arising out of this Act, prevents that.

That he is forbidden by the Act to send Tobacco to his mills, except in the original package, which is a great disadvantage, because part of one hogshhead may be applicable to one purpose, and part to another.

That he sustains a very great loss of time by the requisitions, notifications, declarations, weighings, &c. being one day in getting goods to his mills, another day before he can open the goods, and a third before he can go to work upon them. Upon the whole he thought he should not exceed the truth in stating the loss of his trade in working under the Act, at nearly one fourth.

That the produce of manufacture does not correspond with the table of allowance in the Act, and that it is in general uncertain. That his goods were liable to seizure for exceeding the table of allowance, and *also from the blunders of the officers in taking stock*, and that two seizures had actually been made of his goods. He stated many instances where the officer has made mistakes in taking his stock six hundred and thirty pounds in one instance, one hundred pounds in another, fifty-six pounds in a third, two hundred pounds in a fourth, and four hundred pounds in a fifth; and he said he did not see how in the nature of things mistakes could be avoided where a stock is so large, is weighed so frequently, is distributed in various parts of the premises, and arranged under eight different denominations, comprising not less than twenty distinct articles.

That he had an account of fourteen successive surveys, or weighings of his stock, which he begged leave to lay before the Committee, to enable them to form a judgment on the subject of increase and decrease, which account was delivered and read, and proved *continual variations in his stock.*

That his sales, since the commencement of the Act from the 10th of October, 1789, to the 10th of January, 1790, have decreased from sixty-five thousand pounds in the three corresponding months of the year before, to fifty-four thousand pounds; that this decrease might be owing principally to the advance of prices; but that if he had not omitted some journeys, and held off from taking orders, for fear of bringing himself under engagements he might not be able to fulfil, he should probably have had demands for twenty thousand pounds more than he had sold, *and by what effect he could have manufactured that additional quantity under this Act, he seriously declared he knew not, though formerly he could have done it in the same space with great ease.*

That he had other reasons to apprehend he should not be able to carry on his trade to its former extent; for that by this Act he is prohibited from sending any thing, except Snuff, to ports of importation, which prevents him from disposing of the stalks and returns, which he does not want in his own manufactory, to the best advantage; and that to prevent loss thereby, he did and must keep his trade within certain limits, so as to have nothing on hand but what he can use himself.

That

That he is confirmed in the opinion he formerly gave in evidence, that this Act would not have effect to defeat smuggling, for that he has seen enough of the operations of the Act to be convinced that it is in the power of every manufacturer to deceive the officer in innumerable instances; that he had often found himself under an absolute necessity of deceiving him, and had done so: and that the clause 101, which was found necessary to introduce in order to enable the manufacturer to go on at all, will serve to cover the manufactory of a great deal of illicit tobacco under the very eye of the officer. The deficiency likewise which so frequently happens in the produce of tobacco under what the Act allows, and the loss of weight after manufacturing, might be made the means of introducing much smuggled tobacco, and even of having it taken into stock; the deficiencies in his manufactory might have been thus supplied to the amount of three thousand pounds weight since the Act commenced.

That nothing was plainer to his mind than this, that applying the system of Excise to the manufacture of tobacco in proportion as you remove difficulties out of the way of the fair trader, you encourage the smuggler, and vice versa, *and that therefore that system can never be applied with any good effect.*

That he has great reason to believe the fraudulent manufacturer in this country is recovering from the alarm which the first operation of this Act had occasioned, having been informed by customers that they have had tobacco offered to them as cheap as before the Act took place, *that large quantities in a MANUFACTURED STATE*

have been introduced from abroad, and that the snuff-trade (upon the exclusive possession of which it has been suggested the principal advantage to the revenue and fair trader depends) is now in great danger of being lost.

That no modification or alteration of this Act, whilst it retains the principle of the Excise system, can render it applicable to the Tobacco Manufacture, or obtain the object of protecting the fair trader, defeating the smuggler, and increasing the revenue.

That, with safety to himself, he could not have avoided the difficulties of which he complains, and if there be any considerable manufacturers who have not met these difficulties, *he had no scruple in saying, that they cannot have complied with the prescriptions of the Act.* That though he had deceived the officer, he had not done so with a view to profit unjustly by it, HAVING NEVER TO HIS KNOWLEDGE HAD AN OUNCE OF SMUGGLED TOBACCO IN HIS WAREHOUSE. If then he has been under the necessity of evading the Act, it is because he has found it impossible to carry on his trade under the restrictions it imposes. *He must either have left the manufactures unfinished, or made the officer acquainted with the secrets of his trade*, which he wished to keep from his knowledge. That, in fine, all he had done, he found himself obliged to do in consequence of the Act; and if he has done what was either improper or unnecessary, the Act is a bad one, and ought to be repealed.

That particularly as to himself he is in a perpetual state of uncertainty and anxiety, for besides the care necessary to provide before-hand for every exigency of the business,

he has to provide for consequences unascertainable in the process of manufacture, and to guard against that which cannot be prevented, the increase of stock upon survey. With these cares he has sometimes been ready to sink under the burthen, while those private concerns and duties, which, independent of his business, call for every man's attention, he has been obliged almost wholly to neglect. When he was last at this bar, he applied to the humanity of the Committee against the Bill passing into a Law; and now he says, I can most feelingly make a similar appeal against its continuance.

ISAAC HUTCHINSON, of LONDON, deposed,

THAT he had formerly manufactured four hundred and fifty thousand pounds weight annually.

That he could not now carry on the manufacture without incurring penalties, considerably more in amount than any profits he was likely to get by the business.

That, from the 11th of October, 1789, to the 12th of January, 1790, the forfeitures and penalties he had become liable to, of which he took notice, AMOUNTED TO £.1344 os. 1d. and many he believed had escaped his notice.

That £.604 os. 1d. of the amount was occasioned BY THE MOISTURE OF THE AIR; and his goods UNAVOIDABLY producing more in manufacture than is allowed by the Act.

That

That the remaining £.740 was in consequence of his deviating from the Act, *to make his goods saleable.*

That the Act frequently prevented him manufacturing his goods to most advantage, by not allowing him to make any addition to, or alteration in a parcel, after it had been weighed to go into manufacture. Until the Tobacco has advanced some stages in manufacture, no man can say with certainty whether it will manufacture properly; it may be too dry, or too moist; too light, or too dark: finding it so, previous to the Act, he could correct it, but now he cannot; it must be manufactured by itself, although a considerable part of it may be rendered of less value *by eight pence per pound than when unmanufactured*; and all of it irregular and unpleasant to his customers.

That, except two small articles, the manufacture of his goods cost him FIFTY PER CENT. MORE *than it did before the Act*; which he proved by statements, and attributed to the interruptions occasioned by the Act.

That he had found *a decrease* in his sales since the commencement of the Act. From October 11, 1786, to January 12, 1787, he sold fifty-two thousand four hundred and thirty-four pounds weight.—In 1787-8, forty-five thousand seven hundred and five.—In 1788-9, forty-six thousand one hundred and forty-three.—In 1789-90, only thirty-three thousand five hundred and forty-five; *which was less by fourteen thousand five hundred and forty-nine than the average of the three preceding years.*

That, after the Officer has stopped the progress of his business for two days, by weighing and regulating the stock, there might be TEN THOUSAND POUNDS WEIGHT

OF

OF SMUGGLED TOBACCO ON HIS PREMISES, WHICH THE OFFICER COULD NOT DISCOVER.

That the Act *had really prevented him supplying his customers with some articles from the 19th to the 26th of October last*; and, but for the suspension of a Clause by the Commissioners of Excise, he must have been in a similar situation *one-half of the time that the Act has been in force.*

That the Act is not less inconsistent and injurious respecting the manufacture of Snuff than Tobacco, as he had experienced and pointed out.

That it had prohibited certain articles, by preventing the removal of them in quantities of two hundred pounds weight or under: and that, in consequence of this prohibition, *one manufactory had been wholly unemployed since the 2d of December last, FOR WHICH SIX HUNDRED AND SIXTY POUNDS premium had been given—SIXTY POUNDS per annum is paid for rent and taxes—and which contains utensils that have cost TWO THOUSAND POUNDS.*

That, on account of the different modes of, and variations in manufacture, *no table of allowances could be made to apply.*

That it was *impossible* to keep a regular and true account of the stock of a manufactory.

Mr.

Mr. WILLIAM LUDLOW, of DEVICES, deposed,

THAT by the Act he is obliged to declare, upon laying down Snuff-work, each specific article he intends to manufacture, which cannot be done. That since the commencement of the Act, he has found increases occasioned by the atmosphere; and it is impossible to prevent it. That he must either secrete the goods so increased, or be liable to a penalty of £.20 for an offence over which he had no controul. That in Clause 98, there is a table, ascertaining particular weights; but no table can apply to a commodity of such various growth, and perpetually liable to be effected by the state of the atmosphere. That two manufacturers may live in adjoining houses, and from an equal quantity of snuff-work put in operation at the same time, there may be a difference of thirty or forty per cent. in the produce of such goods when manufactured! That there is a principal operation in the snuff trade not provided for by the Act—the drying of snuff-work after fermentation: That to this operation, no rules whatever can apply; the quality of the goods, and the uses for which they are designed must ever prevent it; and yet the differences arising herefrom may be from five to fifty per cent! That he found the weighing of his stock a great grievance, as it obliges him to keep additional servants, AND EMPOWERS THE OFFICER AT ANY TIME TO PUT A STOP TO HIS MANUFACTORY. That if the system of excise is continued, it will in the end be very prejudicial to the revenue, and will injure the fortunes,

fortunes, if not ruin the manufacturers. That, on the whole, it can only be an Act of experiment, and is big with the most mischievous consequences.

Mr. JAMES TADDY, FENCHURCH-STREET, deposed,

THAT he has been in the Tobacco and Snuff-trade upwards of eighteen years; finds the Act oppressive in its operation, and greatly impedes his business; has already lost part of his trade by the restrictions; and is of opinion, that the smuggler is benefited in proportion as the revenue and himself are injured. That his first objection to Clause 87, is the imminent danger of its leading to a discovery of the secrets of his trade, both to the excise officer and to the miller. That the same clause directs him to declare for what purpose his Snuff-work is intended; which is excessively injurious. This clause also prohibits the mixing one parcel or laying down with another, which is an actual prohibition of the manufacture of some sorts of snuff made by him. That the framer of the Bill was neither a tobacconist nor a friend to the revenue. That the great security to the revenue is the mysteries of the manufacture; but this pillar is shaken by the present Act. That the modes of manufacture are exposed, which have cost many years labour, and for which large sums of money have been

been given. That no table of allowance could be affixed to protect the fair trader, and secure the revenue. That he has incurred penalties under the Act, though he was ready upon oath to substantiate that he had not committed or attempted any fraud whatever. That he conceived no alteration or modification of the Act, preserving the principle of applying the excise to the manufacture, can answer the purpose of protecting the fair trader, or securing a permanent revenue. On the contrary, the continuance of the excise will have a tendency to drive the manufacture out of the country: and he is credibly informed, from such authority as he cannot doubt, that a certain house at Dunkirk has thirteen thousand pounds weight of snuff ready for the British market.

Mr. WILLIAM RANSON, of the OLD JEWRY, deposed,

THAT in various instances he has sustained great loss, besides considerable inconvenience from the operation of the Act. That it is impossible for any manufacturer to conform to the regulations it prescribes; but while he is pursuing the necessary and fair course of his business, without the shadow of injury to the revenue, he must incur very heavy fines and penalties. That nothing but a confidence in the wisdom and justice of the legislature to repeal

peal the Act, could have induced him to carry on his business, although he was brought up in it, and looked to it as the means of support for himself and family. That by the mode of taking stock, business is suspended, and considerable waste of property incurred, without any good consequence. That the Act obliges the manufacturer, on opening Tobacco, or laying down Snuff, to declare the specific purposes for which it is intended; from which he had sustained loss in various instances. That any person not totally ignorant of the manufacture, must have known, that it was scarcely probable the manufacturer himself could form his opinion till the fermentation of the snuff-work was over, which takes from three to six months.

That if the Commissioners of Excise had not suspended some of the clauses of the Act, he could not have pursued his business.

He enumerated a great variety of instances, in which the unavoidable increases upon his stock had subjected him to forfeitures and penalties; and did not know one instance in which the officer's books and his had agreed. That he could have had a considerable quantity of smuggled property in his warehouse, without the officer having the least knowledge of it.

That he conceived it impossible to fix any certain rule for the manufacture, because every manufacturer of Tobacco and Snuff pursues a different mode, and is likewise obliged to attend to the particular state of the raw material: besides, each person has a secret mode of liquoring his goods, which is not performed till the time they are immediately wanted.

That the consumption of stalk flower is *annihilated* by the Act, and *the sale of Spanish is at an end*; which leaves a heavy and dead stock on the hands of the manufacturer. That the officer of excise is put *in almost compleat possession of every thing necessary for making those snuffs that are most generally in repute*. That he did not pretend to estimate the secrets of his trade so high as some others might justly do, but he considered them as his estate, and equally sacred.

That the house of Messrs. Sales and Pollard possessed a secret mode of manufacturing snuff that they might have received from £.15,000 to £20,000 to discover. That he had heard one of the partners declare, he had reason to fear they had already received much injury by the operation of the Act.

Upon the whole, he was decidedly of opinion the Act could not be modified so as to carry on his business with advantage to himself, or benefit to the revenue; *nor can the excise ever attach with effect upon the Manufacturer of Tobacco and Snuff*. "If stock is taken in operation, it must ruin the manufacturer's goods, and totally put an end to his business; if it is not taken in operation, the survey of excise can be of little use, as the fraudulent dealer may cover any quantity without the officer's being able to detect him."

THOMAS

THOMAS YATES, of LONDON, deposed,

THAT he had been in the business ten years, and manufactured near two hundred hogheads some years and more others.

That he had a great number of objections to the Act passed in the last Session; but as most of them respecting the Tobacco-Manufacture have been fully stated by other witnesses, he should only notice those respecting the Manufacture of Snuff.

That he objects to the Act in this respect: because *it exposes the mysteries of the trade*, and affords the officer opportunity of obtaining a knowledge of the manufacture in every stage—by notice to him of the materials intended to be laid down; weighing in his presence each separate article which composes the Snuff work; affixing tickets to the packages which contain the Snuff work after it is cut and compounded, specifying the weight of the whole and when laid down.

That he has been desired by the surveying officer to give the weight of his snuff-work, after being in a state of fermentation, when he has given notice for drying it—that he has been frequently threatened with prosecution for not complying with the request of the surveying officer, to which he has always answered, that he would *rather pay the penalties than expose so material a part of his business*.

That

That he is not free from apprehension at this moment, that the officer is already acquainted with the various articles that compose his snuff-work, and the time and manner of its laying in preparation. The officer is also acquainted with his connections, and what kind of articles to supply each with; so that this Act has put in the power of *one man*, the excise officer, *the secret of making the goods, and the knowledge where to dispose of them when made.*

That the mysteries of the Snuff Trade are of considerable value, and his father, when he handed them down to him, observed, that in giving them *he was giving the worth of several thousand pounds*; that he has found his father's observation true, and was it not that those secrets are in danger under the present Act, he would not relinquish his concern in the trade for several thousand pounds; that it depends upon the House of Commons how long those secrets, which have been in the family upwards of seventy years, *may prove of value*; and he begged leave to assure the House, that nothing but a thorough conviction of the danger he is in of losing his trade and those secrets so valuable, could have induced him to appear at that bar.

That though he considers it difficult to say directly that he could carry on his trade with greater advantage abroad, yet should the present Act continue but a short time, he is certain his trade here will be so cut to pieces, that he should not be doing justice to his family if he did not avail himself of settling to advantage in some other part of the world.

That

That no man can carry on his manufacture if the officer is permitted to take his stock in every stage of the manufacture; and not being permitted to do so, the illicit trader will have opportunity of bringing into his stock a considerable quantity of smuggled goods.

That the *Excise System never can attach on the manufacture of tobacco and snuff*; and were it possible to make it attach, it could not prevent frauds, while the duty is near *five times the value of the raw material.*

That nothing but a very considerable reduction of the duty will answer the purposes of government and the fair trader.

THOMAS WISHART, of WESTMINSTER, deposed,

THAT in his manufacture he experiences many inconveniences; that he is obliged to employ two rooms more than he did before the commencement of this Act, to do the same quantity of business; and he is also (from the frequent taking of stock by survey) reduced to the necessity of keeping an additional servant.

That the increase of £.15 per cent. upon Roll Tobacco, allowed by the Act, is not sufficient; for that in some cases *he has found it increase thirty per cent.* and he has been obliged to alter his mode of manufacture, to avoid exceeding the table, and to add the increase necessary

to render the goods saleable and suitable to his customers after the goods are finished, instead of doing it in the process of manufacture when it ought to be done.

That he is obliged to make alterations in laying down and mixing snuff-work different from what he did before the passing of this Act; that his method of manufacturing snuff, he believes, to be different from that of most others, and he has, therefore, not been able to make any use of his snuff returns since the commencement of the Act, and in consequence is liable to considerable loss from these returns growing musty, by not being used in proper time; and Pigtail returns will be injured in like manner.

That by complying with the rules of this Act *he exposes every secret of his trade*—he is obliged to give that information that never but one servant in the house, for upwards of sixty years, that his father and himself have carried on the trade, was put in possession of; this one servant can make the same sort of snuff which no other servant, though some have lived twenty years in the family, ever could do.

That this is not the only evil attending his business; every manufacturer's secret is particular, and known only to himself; he would not hesitate in saying the great part of his own secret consists *in keeping the knowledge of his mixture from any person*; that he cannot now draw a permit for even two pounds of snuff, without putting down in the request note the exact proportion there is of each sort in it; that though previous to the excise survey upon the trade, he had mixed all the snuffs he had on hand, so that it would be impossible for any person to make any advantage

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tage of the information he had stated, yet when that quantity is worked off, and he is obliged to comply with this Act in mixing, he has much fear that the secret will no longer remain with him—as long however as possible he will endeavour to preserve that knowledge to himself.

That every body has a particular method of liquoring; and the allowance by this Act is fifteen per cent. on Rappee, twenty per cent. on brown Scotch; but this credit is not allowed by the Board of Excise, unless the goods are liquored in presence of the officer; which being the last secret possible to preserve, he has always given up the advantage of those credits sooner than have them on such conditions.

That the secrets are of considerable value to the trader, as well as of the greatest consequence to the community at large; *that he would not have taken £.2,000 for his own business previous to the passing of this Act.*

That with respect to the public revenues, the secrets are of more material advantage, being the means of preserving so large a portion of revenue on the article of tobacco; this Act now gives the manufacturer abroad every advantage over the manufacturer here.

That every trader's connections are easily traced; and the manufacturer abroad may find out what house in town serves any particular country; may manufacture as near as possible to that article which the house in town is accustomed to do for that country, which this Act will, in general, enable him to do; and considering that snuff manufactured abroad can be landed and sold at little more

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than a shilling a pound, and that the manufacturer in town cannot sell it for less than two shillings and two-pence to three shillings, it is easy to perceive the advantage which the smuggler and manufacturer abroad have over the manufacturers at home.

That *it is impossible the excise can attach on the manufacture of tobacco*, an article so various and complex in its operation, and so intimately depending on the state of the atmosphere; or that any modes or rules for the allowance of increases and decreases will be sufficient to protect the fair trader against the smuggler.

That the table of allowance in the Act gives opportunity to an illicit trader to introduce smuggled tobacco into his premises, to a considerable amount, without the risk of being detected, for that he has found deficiencies in his own stock, from one survey to another, of five hundred pounds, which, if he had been inclined, he might have made good by goods that he had not paid duty for.

GEORGE FRANCKLYN, of BRISTOL, deposed,

THAT he has carried on the trade about ten years, to the amount of about one hundred and forty hogheads annually.

That

That he objects to the Act because it provides that tobacco which is found unfit for one purpose, and fit only for being laid down in snuff-work, shall be so laid down immediately, which is not practicable.

That it is some weeks before the manufacture of a parcel is finished, during which time he cannot use any part thereof to supply his customers, and may not have any other goods of the sort. That in weighing large quantities of Shag Tobacco in small packages, for the convenience of country shopkeepers, a great deal of returns arises, for which the Act has made no provision; that he has been under the necessity of adding to some articles, in process of manufacture, to prevent an increase being found in the stock of returns, and thereby been obliged to risk one penalty to avoid another.

That this Act exposes a very material mystery in the snuff trade by giving the officer a knowledge of both the quality and quantity of the materials composing the snuff-work; *so that the officer who surveys his house, may easily become acquainted with the peculiar mysteries of his trade.*

That snuff-work of one laying down may not be mixed with snuff-work of another laying down, which is absolutely necessary to be done for the preservation of certain flavors.

That this Act does not provide for the drying of snuff-work at the houses of persons who have no stoves at their mills: the greater part of the manufacturers of Bristol dry their snuff-work at home.

That

That tobacco, which had been weighed up for snuff-work, and found by the manufacturer unfit for any species of snuff he has a sale for, may not be returned to his unmanufactured stock, or to the manufacture of any species of tobacco. That he has been frequently obliged to exchange large quantities of tobacco which had been weighed up for snuff-work, or ruin his trade by manufacturing an ordinary article.

That the taking of stock every twenty-eight days is attended with great injury to the goods, a very considerable expence, as well as hindrance of business, himself and three or four servants having been employed *from one and a half to two days* in this survey with the officer. That he is persuaded by this survey no check is made upon the fraudulent trader, *as he may have many thousand pounds weight of tobacco in his possession for which he has not paid duty,* AND WHICH HE MAY OBTAIN PERMITS FOR.

That the variations in manufacture are great and uncertain, depending much on the native quality of the raw materials, and the skill of the workmen; that he has had some instances in shag and roll tobacco, where they have exceeded the table, and has been obliged, in order to avoid the penalties and forfeitures, to remove the excess without the knowledge of the officer.

That he has a case which he intends laying before the Commissioners of Excise, where a parcel of roll tobacco has exceeded the table forty-two pounds in thirteen hundred pounds of leaf tobacco.

That

That in the manufacture many instances have occurred wherein he might have got from five to fifteen per cent. by the introduction of smuggled goods to bring these articles to the weight allowed, so that *it is impossible any given rule can apply to protect the fair trader, and secure the Revenue.*

That the Act prohibits any operation, except grinding being performed upon snuff-work at the mill; whereas it is necessary to the completion of the manufacture of some snuff to increase it *twenty-five to thirty per cent. from the weight of the dry work* when sent to the mill, and that it is impossible to get up the goods in a saleable condition in any other way.

That the Law is so exceeding dark as to the rights the manufacturer may have of making any addition either at home or at the mills, that some of the officers say *if the increase is made at home, they will seize all the additions which are made; others say it shall not be done at the mill,* and in confirmation of this a manufacturer at Bristol has had upwards of *two hundred pounds of snuff taken from him* by the officer who surveys his mill, though the snuff, with all the increase made upon it, did not reach the table of allowance by near ten per cent. and these goods have not been restored.

That he is fully persuaded the system of Excise applied to the manufacture of tobacco will not increase the Revenue; that the mischief does not lay in the manufactory, but in the transit and consumption; that to the westward of Bristol, tobacco is now offered in large quantities at
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the low price of 1s. per pound, brought from the Continent, and from Guernsey and Jersey, whereby the trade of Bristol is very much upon the decline.

RICHARD NEALE, of BRISTOL, deposed,

That he has been in the trade upwards of ten years; that he manufactures short cut tobacco, shag tobacco, roll tobacco, and Scotch snuff, to the amount of from fifty to seventy hogheads per year.

That in the manufacture of roll tobacco this Act is inapplicable in the allowance of fifteen per cent. because some tobacco will not take ten per cent. and some will take twenty per cent. increase, depending upon the quality and condition of the raw material, which is various and uncertain as to the effect of operation.

That he has found an increase of nineteen per cent. upon this branch of manufacture, by which he had incurred a penalty of £.20; and forfeiture of the surplus goods; but upon stating his case to the Commissioners of Excise, this excess was ordered to be admitted into his stock, at the same he was told that such indulgence could not be again granted; that therefore the manufacturer is prevented from making the most of his property, as well as rendering his goods suitable to his customers.

That

That the Act allows tobacco to be stained with a liquid dye in the manufactory, but that the manufacturer will incur a penalty of £.50, if the ingredients of which this liquid is made should be found in his enter'd premises.

That in the manufacturing 1680 pounds weight of snuff-work for Scotch snuff, he has found a decrease of not quite fifteen and a half per cent. on the raw materials; and at another time, in manufacturing the like quantity for the same purpose, he has found a decrease of nineteen per cent. from which he says a latitude is afforded to the unfair trader to introduce smuggled goods, without the danger of being detected by the surveying officer, and may obtain permits for its removal upon sale, as if the goods had been regularly permitted into his stock.

That, upon the whole, he is convinced no general rules can apply to the manufacture of tobacco and snuff, because the raw material is uncertain in its native quality, and consequently will produce more or less, even under the same operations of manufacture, and that if it were possible always to procure tobacco of the same quality for each particular purpose of manufacture, the different methods of the manufacturers in treating the goods must cause variations in the proceeds, and therefore the survey of keeping stock upon the manufacturer cannot tend to check the unfair trader; but by retarding the business of the fair manufacturer, increasing the expences of his trade, and causing waste and damage to his goods, by frequently moving it for the purpose of weighing, will reduce

reduce the fair trader to the necessity of raising his prices, and thereby afford a greater advantage to the smuggler.

That the licence duty, the expence of an additional yearly servant, and loss of time by delay and interruption in his trade since this Act commenced, he estimates at £.100 per annum.

That he is therefore of opinion, that Excise regulations in these manufactures will in the end lessen the Revenue, by destroying a great part of our trade.

JOSEPH BUSHELL, of LIVERPOOL, deposed,

THAT he finds great inconvenience in the taking of his stock, which the excise officer does every ten days, which takes up his servants time a whole day, and sometimes two, DURING WHICH HIS BUSINESS MUST STAND STILL, besides his goods being injured.

That he is compelled to keep double the stock of goods he formerly did for the supply of his customers; by which he incurs an expence of £.70 per annum for interest on his additional capital, besides £.30 per annum for an additional warehouse, and £.40 per annum for a clerk,—all which he saved before the Act took place, when he did more business than he does now.

That he finds it impossible to comply with the Act so as to avoid penalties, as the article of tobacco is perpetually

perpetually undergoing variations in weight in every stage of his business.

That he objects to the loss of time and hindrance of business, occasioned by the notices to be given in different branches of the trade.

He objects also to the bond for 3s 9d. per pound required upon exportation, which bond cannot be cancelled but by a certificate from the port for which it was entered—And it is in some cases impossible, from the particular circumstances of the trade from Liverpool, to procure such certificates. For the want of which the Manufacturer and Exporter may be completely ruined.

RICHARD BAKER, of LONDON, deposed,

That he was a Tobacco Engine and Press-maker.*

That he had sent many utensils for manufacturing tobacco and snuff abroad, since the commencement of the Tobacco Excise Act, and had then orders uncompleted.

That, since the high duties took place, he had found his trade increase abroad, as it decreased in this country; having made

* He perhaps makes more engines and presses, than all the men in England besides.

For this Country.	For Abroad.
In 1781 - 15 Engines.	3 Engines.
1785 - 5	5
1787 - 4	7
1788 - 4	8
1789 - 1	3

That he had lately discharged *eight of his men*; and, had he not engaged in another line of business, must have parted with more; though he did not know that he had lost one customer in England.

That, for *thirty years*, his predecessor and he had constantly employed *from four to six men*, in making boxes to cut tobacco in:—*for twelve months past* he had scarcely been able to employ *one man* in that branch: and that, as the boxes are continually wearing out, when the manufacturer is at work, (it being usual for each manufacturer to have two sets a year) and doubly so now, on account of tobacco being cut much finer than formerly, the declination of that part of his trade *was an indubitable proof of the decrease of the manufacture of tobacco in this country.*

That, if the manufacturer were at work, he could not withhold or keep back his orders for boxes, without doing himself an injury of ten times the amount of the value of the boxes.

That he had now twelve engines and presses ready by him, whereas, 'till within these two years, he had never been able to keep any before-hand.

That, about two months since, a manufacturer abroad had countermanded an order for three engines, owing to a report,

a report, that the Act would be repealed and the duties reduced; *in which case, he said, he would settle in this country.*

That another person had offered him an order for a set of horse utensils, on the following conditions:—If the Act were repealed, and the duty reduced in twelve months, he should take them again, and have £60. for the use of them: if not, he should have his full price.

That he had heard of four manufacturers who had settled abroad.

That there were *but two persons* besides himself in London, in the same line of business; and *one of them had failed about three weeks ago.*

That he did not believe the person, in the same line of business, who had not failed, employed *a man one day in the week* in the tobacco trade.

That he had never heard of their attempting to make engines abroad, *till within these eight months.*

That he makes utensils for manufacturing in Newcastle, Norwich, Chester, Sheffield, &c. and did not know of any person in the country who is eminent in his line of business.

JOHN HARDING, of LONDON,
(an Officer of Excise) deposed,

That he surveyed Mess. Sales and Pollard, Mess. Hains and Co.

That he was not allowed by law to weigh any tobacco in actual operation.

That he could *not* tell when tobacco *was in operation*.

That he only weighed such tobacco *as the manufacturer pointed out to him* not to be in a state of manufacture.

That he had not found the *manufactured goods* to answer to the table of allowances; and here he stated some of the variations he had met with; shewing that there were sometimes increases, and sometimes decreases above or below the allowances in the same article, none of which he could account for, except an increase of *two hundred and twenty pounds* in a parcel of shag that had arisen from the manufacturer having brought to the scale, and weighed *some tobacco in operation*, along with, and as part of a parcel, *which was compleatly manufactured** †.

That he was well persuaded the increases which he had met with, had not been fraudulently occasioned, though he confessed it was out of his power to know whether they had or not.

* *If the manufacturer himself cannot distinguish between that WHICH IS, and that WHICH IS NOT in operation, how is the officer to do it?*

† By his statements it appeared, that one manufacturer's stock amounted to ONE HUNDRED AND TWENTY THOUSAND, FIVE HUNDRED AND THIRTY-SEVEN POUNDS, *exclusive of goods in operation of manufacture*; which stock the Act empowers him to weigh, AS OFTEN AS HE THINKS PROPER.

JOSHUA

JOSHUA HUTTON, of LONDON,
(a Surveyor in the Excise,) deposed,

IN addition to what John Harding had,

That on taking the stock of Mr. Hutchinson, in Gracechurch-street, on the 4th of March last, he found a *considerable decrease* in the *whole* of the stock; but that he met with an increase of *thirty pounds* in the article of rappee, which *he seized**.

That at the time he seized it, *he had no reason to believe*, either that, or any of the increases in Mr. Hutchinson's stock, had been *in consequence of the introduction of smuggled tobacco, or other unfair practices*.

That, when he weighed the returns of roll or shag tobacco, he made no deduction from the weight for liquor.

That the weighing of the stock took up a good deal of time; and the notices and declarations were certainly tedious and troublesome to the manufacturer.

THOMAS STEVENS, of LONDON,
(a Surveyor of Excise) deposed,

THE same in effect that John Harding had done.

* In the three preceding surveys, Mr. Hutchinson had a DECREASE OF FORTY-SIX POUNDS in the article of rappee.

RICHARD JONES, of LONDON,
(a King's Warehouse-keeper) deposed,

THAT, on the 12th of January last, Mr. Edward Spencer imported a cask of foreign snuff, weighing, at the time it was brought into the King's Warehouse, 5 Cwt. 3 qu. 23 lb.

That, when Mr. Spencer took out of the Warehouse, and paid duty for said cask on the 16th February last, it had increased 16 lb. weighing then 6 Cwt. 0 qu. 11 lb.

JEREMIAH SEARLE, of LONDON,
(a Surveyor of Excise) deposed,

THAT, on the 13th March last, he found an increase of 6 lb. in Mr. Spencer's foreign snuff, which he seized.

In other respects Jeremiah Searle confirmed the testimony of the preceding officers; as did also Benjamin Spiller and John Pike, two other Excise officers; all of them confessing, that, when they went into a tobacco manufactory, they could not tell what tobacco they had a right to weigh—that they had met with many increases above the allowances, which they could not account for—that they had no method of detecting fraud in the manufactory—and that the fair trader was liable to INEVITABLE FORFEITURES.

CHARLES

CHARLES LLOYD THOMAS, of BRISTOL,
(an Excise Officer) deposed,

THAT he had never met with any increases above the allowance, except in the article of Scotch snuff. Decreases he had frequently found, and some unaccountable, otherwise than by imagining the goods had been sold in retail; all the manufacturers he surveyed, being in that line of the business.

That he DID KNOW what part of the stock he had a right to weigh, without being informed by the manufacturer.

That he DID NOT KNOW when he had a right to weigh some of the articles, without being informed by the manufacturer.

That the Excise would attach on tobacco, as well as many other articles.

JOSEPH SALES, of LONDON,
(a Tobacconist) deposed,

THAT no table of allowances could be framed to secure the Revenue, that would not at the same time subject the fair trader to inevitable penalties.

That, he was convinced, many small, but very honest manufacturers, were under the necessity of having recourse

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course to *clandestine practices*, to save their *indubitable property*.

That he had been thirty years in the business; and in all that time had never been able to ascertain what would be the produce of any given quantity of the raw material.

That the Act *exposed* very valuable secrets in the manufacture of snuff.

That he had considered his secrets **INVALUABLE** *till the commencement of the Act*; and therefore thought it an infringement of his rights and privileges as a citizen.

That he was of opinion **NO MODIFICATION** of the Act whatever would secure the Revenue, and protect the fair trader.