

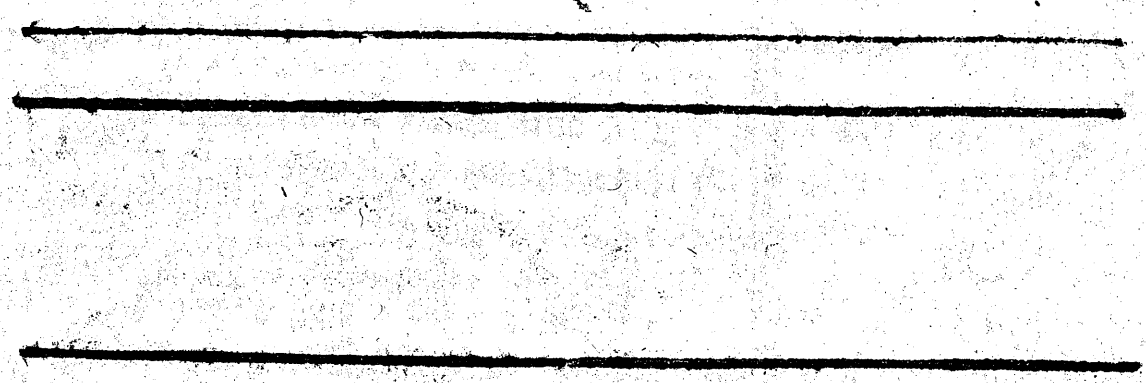
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THE
STATE
OF THE
EXCISE

After the UNION,
COMPARED
With what it is Now.



Printed in the Year MDCCVI

State of the Excise

After the UNION, compar'd with what it is now.

THE burden of the *English* Taxes, industriously buzzed about into the Ears of the Commonalty, by such as upon other Views were prejudiced against the present Treaty of Union, has no doubt contributed in a great measure, to work them into so general a ferment against it. Their weakness and incapacity to inquire into, and examine these Matters, joined with some mean prejudices from the fear of losing the Crown and the like, made them a subject very easy to be wrought upon this way.

That the Design might have the better Success, all methods have been used, to scruce up these Burdens to extravagant heights, that their appearance might be more frightful. It cannot be denied that in an Affair of this moment, to set Matters in their due light, was the duty of every Person that ventured to give the Publick his Opinion; but to fish for ways to magnify things, seems to have had some other End than the real Service of the Nation.

To give a fair and distinct view, and to rectify Mistakes as to these on Liquors, is the design of the following Sheet. For understanding of which, the Reader is desired to be informed of the following Particulars.

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1. The English Barrel of Beer or Ale containing 34 English Gallons, by Stat. 1. W. G. M. Cap. 24. Contains 12 Gallons Scots.
2. Every such Barrel of above 6 shillings value, pays of Excise 2. lib. 17. shil. Scots.
3. Every such Barrel of 6 shillings value or under, pays of Excise 15. shil. Scots.
4. Of every 22 such Barrels, there is an allowance of 2 Barrels or an 11th part for leakage.
5. After deduction of an 11th part as the allowance for leakage, the Excise of 1 Scots Pint of Ale above 6 shill. value, is scarce 6 pennies Scots and a half, or 52 pennies on the Gallon.
6. After deduction of the allowance above, the Excise of 1 Scots Gallon of Ale at 6 shillings value or under, is not full 14 pennies per Gallon, but for easier counting shall be supposed 16 pennies, or 2 pennies per Pint.
7. The Excise in Scotland is 3 pennies on the Pint without distinction.
8. The Town of Edinburgh, Leith, Glasgow, and some others, have grants of a Duty of 2 pennies on the Pint of Ale vended in their Privileges.
9. The Brewer allows the Retailer 1 Pint to every Gallon, and 1 Barrel to every 20, for which Profits, some sell at the price they buy at.
10. The Retailer pays 20 pennies for the Ale sold ordinarily at 2 shil. Scots.
11. Ale above 9 pennies Scots per Scots Pint of neat and clear value to the Brewer, will fall under the Excise of strong Ale. In order to discover which value with regard to our present two-penny Ale, the following compute will direct.

Price

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Price of 1 Pint of two penny Ale to the Brewer	20	: pennies
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Deduce on account of the Barrel to the score	1	: penny
On account of the Pint to the Gallon	2	: $\frac{1}{2}$ penny
For the Excise to the Queen	3	: pennies
In Edinburgh &c. for the Towns duty	2	: pennies
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Total to be deduced	8	: $\frac{1}{2}$ penny
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Rests the clear price of 1 Pint of two penny Ale to the Brewer	11	: $\frac{1}{2}$ penny
This Ale being above 6 shil. sterl. value the 12 Gallons, add to the foresaid price the Excise of strong Ale	6	: $\frac{1}{2}$ penny
<hr/>		
Summa is	18	: pennies
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Add 3 pennies for the Barrel to the score and the Pint the to Gallon	3	: pennies
The Brewars price from the Retailer is	21	: pennies
Allowing the Retailer the common profit of 4 d.	4	: pennies
Then Ale of the goodness of the present Edinburgh two penny Ale might in the Country be sold at	25	: pennies
In Edinburgh, by the foresaid Calcul Adding the Towns Duty, the Brewer would Sell such Ale without allowances at	20	Pennies.
And with Allowances computed at $3\frac{1}{2}$ Pennies at	23	$\frac{1}{2}$ Pennies.
Thus the Retailer, would Sell such Ale at	27	$\frac{1}{2}$ Pennies.
Or for more easy division at	28	Pennies.

BY the above Calcul, it appears, how little ground there is for the common Report spread about the country of our two Penny Ale being doubled in its Price; since supposing

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posing the Excise to be Exacted in its Rigour it hightens the Price only 3½ Pennies per Pint, or 4 at most. And considering that the Excise in England is managed by Collection, it cannot be thought the Surveys will be so severe as here, where the Farming the Excise by Roup Screws up its Price, and the Taxmen for their own gain Squeeze the poor People to the outmost Law allows, if not beyond it.

This being the state of the English Excise, with regard to Ale above 6 sh. sterl per Barrel; the lesser Excise supposed largely to be 2 Pennies per Pint, falls next to be considered. As to which that we shall be easier, is obvious, since the smallest Ale we can Brew now, pays 3 Pennies per Pint; and Ale of 9 Pennies true Price to the Brewer, which falls under the lesser Excise, not being a full fourth part weaker then the present two Penny Ale, will be no contemptible Table Drink, and no small ease to the Poor Trades People, who will then find good Drink for 16 Pennies per Pint, whereas now none is under two Pence. This appears plain by the following Calcul.

The Brewers clear Price supposed to be : : : : 9 Pennies.
 Add the Queens Excise on Small-Bear : : : : 2 Pennies.
 Add for the Allowance to the Score and Gallon : 2 Pennies.

 The Brewer's Price to the Retailer will be : : 13 Pennies.

 And Allowing the Retailer 3 Pennies per Pint : 16 Pennies.

From these two Views of the greater and lesser Excise, It not only appears that the greater is no such hideous monster, as is commonly believed; but also that taking both Jointly we should be full as easy as now, especially with regard to the

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the Poorer sort of People. Nay further, we should be much easier, than we have been for several Years since the Revolution. For from the 1st of June 1691, to the 1st of May 1695, our Excise was 2 Shilings per Boll, and 3 Pennies per Pint, in all 6 Pennies per Pint, only half a Penny less than the English greater Excise. And from 1st of September 1695, to March 1697, 5 Pennies per Pint, from thence to March 1698, 4 Pennies, and from thence to March 99, 6 Pennies; So that for a Tract of 6 Years, we were under an Excise near equal to the English in quantity, but vastly more burdensome, as will appear by the following two Considerations, *viz.* That the 4 Dear Years were part of these six, which considering the circumstance of the Poor were hard enough under any Excise; but this is only a temporary Consideration, the next is perpetual, *viz.* That we neither had then, nor have now, any distinction betwixt Small and Strong Ale; The consequence of which, was that the Brewers finding all Ale equal as to Excise, chose rather to Brew Strong Ale, which would yield them six Pennies profite per Pint, than small which yielded only two Pennies, yet Payed the same Excise; and accordingly the Ale commonly Sold then was 3 Pence per Pint, or 2 Pence and a Plack, which the poor People behooved either to Buy or Drink Water. Whereas should the Brewers Brew strong Ale under the English Excise, yet there will still be good wholsom Drink for the poorer sort at an easie Rate, by reason of the distinction of the Excise.

If what is here advanced be true, as there is little reason to doubt, since it depends on Uncontraverted matters of fact, and a Plain and simple calcul: It may seem odd, that the Author of the Short View of our present Trade and Taxes, Page 4. Should suppose each Boll of Malt will produce 6. sh. sterl.

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sterl. Excise, and should on this build his calcul of the Increase of Excise in case of the Union. No doubt, a Brewer for a Wager may produce near 8 *sh.* Excise from a Boll, by Brewing Ale at 10 *pennies per* Pint true value; but he's a Mad Man if he does so for ordinary, since had he Brewed it at 9 *pennies*, the Excise would only be near 2 *sh.* 8 *d. sterl.* and since we are supposing, I shall suppose and make good, that a Brewer may bring the Excise of a Boll of Malt to 17 *sh.* and 4 *d. Scots*, by Brewing only 4 Gallons of very strong Ale from it, which at 4 *sh.* 4 *d. Scots per* Gallon makes the fore-said Sum. But the Brewer will be regulat by none of our suppositions; he'll Brew such Ale, as will best bear the respective Excises, and at the same time please his Customers,

F I N I S.

Page 4. Should have been 17 *sh.* 4 *d.*