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SOME
IMPORTANT FRAUDS
Committed in
TRADE,
AND THE
REVENUE in IRELAND
LAID OPEN:

WITH AN
Account of the SCHEME that was formed for a
general DETECTION thereof;

AND
Of the Proceedings of the MANAGERS for the CROWN,
in the Prosecution of the Seizure made at *Wexford*.

With other PARTICULARS relating thereto.

*Hic Murus abeneus esto,
Nil conscire sibi, nulla pallescere Culpa.*

HOR.

L O N D O N:
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S O M E
I M P O R T A N T F R A U D S
Committed in
T R A D E, &c.

THOUGH the Revenue of the Crown, which arises from the Customs and Excise, is of a very extensive, complex, and intricate Nature, capable of great Improvement, as well as liable to variety of Abuses and Frauds; and a wise Administration of it is as important a Service as can be done to the Government and Nation, and is accordingly bountifully provided for by his Majesty; yet it is remarkable, that the Gentlemen appointed to superintend and conduct this Trust are, in general, as little acquainted with the several Branches of Trade and home Manufactures, of which it is composed, with the Duties arising therefrom, and the Laws and Regulations to which it is subject, as they evidently are with any proper Scheme either for improving it, or detecting the Frauds so universally committed in it. This in a great Degree must account for the little Increase of the Revenue, in proportion to the growing and extensive Trade of the Nation, and for the frequent disadvantageous Law-suits the Crown has been involved in; for the Inefficacy and Miscarriage of its best concerted Measures, and the ruinous Expences the

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[2]

Subject is put to, in defending himself against the illegal Suits, Chicanery, and arbitrary Conduct of many Officers. It has been looked on as sufficient for the Execution of that high Trust, if but one of the *Seven* Gentlemen, who are in the Commission, understands the Branch of Excise. This is deemed a general Qualification for all the other Parts; the labouring Oar is laid therefore on that Gentleman, and he is made the acting Person for the whole. This was the Case of the late Mr. *Harrison* and is at present of Mr. *Grey*. The Institution of five Surveyor Generals under them, was a most useful Regulation and Design; but to be qualified for that Service, it is necessary, that they be Men of as great Alertness, Experience, and Sagacity, in every Branch of the Revenue, as of Probity in the Execution of it: And this will fully appear in the short Narrative of some late Transactions, which I shall now proceed to lay open.

The Detection made of great Frauds lately committed in the Revenue at *Wexford* has, I believe, been the Subject of much Talk and Speculation throughout the Kingdom; though how it was effected, and the Success and Propriety of the Scheme projected for the universal Detection and Prevention of Frauds in the Revenue of *Ireland*, laid before the Commissioners, have been but little known or understood. As I am therefore perfectly acquainted with that whole Affair, (which seems to me to be of Importance enough to deserve the Attention of the Public) I shall be exact in the material Circumstances thereof; and as concise as I can, with the utmost Regard to Truth through the whole Relation.

The principal Author of that Discovery was an *Hearth-Collector*, who for many Years had been conver-

[3]

conversant in Revenue Affairs, and made it his chief Care all along to inform himself particularly of the Nature of the *Wexford* Trade. This general Knowledge, and the constant Complaints of the fair Traders of the City of *Dublin*, declaring themselves unable to carry on Business, with Advantage, in the usual Channels; the large Quantities of Wine, Spirits, and other Goods sent thither Coastways and by Land Permit from Ports in several Parts of the Kingdom, when it was evident, that those Goods could not be landed in the Out-ports, and thence reshipped for *Dublin*, or sent there by Land Carriage (which would amount to six or eight per Cent. of the Value) and be sold cheaper than Goods directly imported thither from foreign Markets; and that the Persons concerned in this Trade should grow rich, and extend their Commerce every Year, were plain and rational Grounds of Presumption to him, that those Goods could not have paid the Duties, and consequently that an illicit Trade was carrying on through the Nation. Under these Convictions, strengthened by Informations, which he had industriously, and not without Expence, procured, whereby he discovered the artful Methods practised for disposing of these Goods, he applied himself towards finding out some sure, easy, expeditious, and general Method for detecting these Frauds, and providing a Remedy adequate to so mischievous and spreading an Evil.

The Nature of the Scheme which he formed, and which appears to have been very well calculated for answering these Purposes, will easily be observed and collected by the Reader as he goes on. Having first transcribed from the Registry of the Custom-House of *Wexford* an exact List of the several Permits and their Contents granted

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[4]

there for a Twelvemonth before, and having prepared circular Letters to be sent at one and the same time to the Collectors and proper Officers of the several Out-ports and Inland Parts of the Kingdom; requiring them in like Manner to collect and transmit, by the Return of the Post, Copies of all Permits made and received by them within that Term (limiting the Articles to Wine and foreign Spirits) the Hearth-Collector, on the first of *August* 1743, went to *Dublin*, and waited on the acting Commissioner, Mr. *Grey*, and having opened to him his Design, he prayed that the Board would be pleased, with the Dispatch and Secrecy that was necessary, to take into Consideration a Scheme which he had planned for the Detection and Prevention of Frauds in the Revenue, and which he was ready to lay before them for their Approbation. The Commissioners referred it to Mr. *Burleigh* and Mr. *Lill*, for their Opinion, who were appointed to examine into the Matter, and report thereon, which they did in favour of the Scheme, without any Alteration; and Mr. *Grey* thereon undertook for the faithful Execution of it; on which the several circular Letters mentioned to have been made out by the Hearth Collector, were delivered up to Mr. *Grey* to be forwarded accordingly.

Of these Letters, one was for *Wexford*, requiring the Collector and Surveyors, with the other Officers on Receipt thereof, diligently to rummage all the Store-houses and Out-houses on the River Side in the Town, and to make Seizure of such Goods, as should be found in excess of Stock, &c.

Other Letters to the Collectors and Surveyors of the Counties of *Kilkenny*, *Carlow*, *Wicklow*, and *Naas* (which Places were in Trade with *Wexford*) required

[5]

required them on the Receipt thereof, to examine and compare all the Permits sent from *Wexford* to their respective Districts for a Twelvemonth before, with the List inserted at the Bottom of each Letter (which contained all that were regularly granted and sent from thence) distinguishing what were granted for each Officer's respective Division; and where Variation or Excess appeared they were directed to secure the Permits, and seize the Goods sent thereby.

Letters also to all the other Collectors of the Out-Ports were to be sent, requiring them, by the Return of the Post, to remit to the Board an exact List of all Permits granted by them for foreign Spirits and Wine for a Twelvemonth before; and other circular Letters to the inland Collectors and Surveyors, ordering them to return immediately a List of the Permits subsisting for that Space of Time in their respective Divisions; from those Returns, a regular Compare being made of the Permits subsisting, with those granted and registered at the Sea-Ports, whatever Difference appeared throughout the Kingdom, must be a Fraud, and was consequently hereby detected; and where more Permits had been granted at the Sea-Ports, than were regular, the Excess would appear on a Compare with the Imports, which were quarterly returned to the Board. On these Letters being dispatched at the same Time to the respective Officers in their several Districts, the effectual and general Success of his Project in a great Measure depended. For hereby the Merchants engaged in an illicit Trade must by so sudden and universal a Rummage be surprized in whatever late Frauds they had committed, without being able to alarm their Friends, before it had taken the like Effect in every other Place.

About

[6]

About the Time that the Hearth-Collector went up to *Dublin* on this Affair, three or four Tide-waiters had been turned out at *Wexford* for Corruption. One of these made a Discovery to the Commissioners of the Frauds he and his Associates had consented to be carried on there. Of this Mr. *Grey* acquainted the Hearth-Collector; and told him at the same Time, that he had sent down two Officers to *Wexford* with Orders to seize the Goods, that those Men had permitted to be run there; but on the Hearth-Collector's attending the said Commissioner next Morning, he was acquainted by him, that the Officers were returned from *Wexford, re infectâ*, having done nothing more than shewn themselves there. I must here observe, that on this Discovery of the Tide-waiter's (which 'tis confessed did not, and, it will appear hereafter on the Trial, could not possibly take Effect, or be of any positive Service in the Condemnation of the Goods seized thereby) the Hearth-Collector seems now to be excluded from the Benefit the Informer is intitled to by Law.

In prosecution of his Plan, the Hearth-Collector was directed to return immediately to *Wexford*, to be assisting to the Surveyor General and such other Officers as were appointed to be there the *Monday* following; where accordingly a Seizure was made of Wine and Spirits to the Amount of about 4000 *l.* in Value. The same Day (being the Day on which the Scheme was to have taken general Effect) the Hearth-Collector by Information to the Surveyor General caused another Seizure of Wine and Spirits to be made with forged Permits, in a Part of *Wicklow* Survey, which, though he made no doubt the Officers of that District would have executed, in Obedience to the Letters, which he concluded were forwarded pursuant

[7]

suant to his Scheme, yet, lest by its Vicinity to *Wexford* it might be too early alarmed from thence, he cautiously the Day before the Search prevailed on the Surveyor General to send Officers thither. These Goods were forfeited without being claimed, but the greater Part of those seized in *Wexford* was claimed by the Merchants there, and a Day was accordingly fixed for the Trial.

When the Hurry of this Seizure was over, and no Account had reached the Hearth-Collector of the further Success of his Scheme in other Parts, he undertook another Journey to *Dublin*, and waited on Mr. *Grey* the Commissioner. He indeed very frankly declared, that his Time and Thoughts were otherwise so engrossed, that it never once came into his Head to forward the Letters, or in short to do any thing in the Affair; but he desired the Hearth-Collector to go then into the Secretary's Office, and give such Orders there as he thought necessary. The Hearth-Collector could only humbly remonstrate to Mr. *Grey* the little Probability there was then of his Scheme meeting with the general Success which he expected, since it might reasonably be apprehended, from the Rumour that had of Course been spread and communicated by the Merchants, of those few Casks being seized with counterfeit Permits in the County of *Wicklow*, every Person concerned and interested in Frauds of that Nature, would take the Alarm, and must by that Time have secreted whatever was liable to Seizure; and this was the more probable, since three Weeks or a Month had then intervened: But, however, to comply with the Commissioner, and to make the best of what could be done in such Circumstances, he wrote Letters to a few neighbouring Counties, by which about fifty forged Permits sent from
Wexford,

Wexford, which could not be well stified, warranting from 70 to 400 Gallons each, were detected, but the Goods were prudently removed.

The Day of Trial for the *Wexford* Seizure approaching, the Hearth-Collector returned; and the Attorney and Solicitor General assisted with the Commissioners Counsellor and Solicitor were employed to go down and prosecute on the King's behalf. The Day before Trial the Hearth-Collector was ordered by the Surveyor General and Commissioners Solicitor to inform them of what he knew towards the Condemnation of the Goods under Seizure; to which he answered, that though there was nothing occurred to him to add to what he had already laid before Commissioner *Grey*, yet upon being let into their Designs and Method of Prosecution (which as a Principal he had a just Right to) it was probable, he told them, that many Things either as to the Method or in the Course of the Trial might arise, which would enable him to give them further Light and Assistance; but this, with an Air of Resentment (peculiar to these *Bashaws* of the Revenue) was spurned at.

The Managers for the Crown, in the Fulness of their own Sufficiency, thus proceeded, and conducted the Prosecution. All the Merchants concerned (though five several Claimants and distinct Proprietors) were lumped together as one common Defendant. The Tide-waiters (who before were mentioned to have been broke) were brought to prove, that from Time to Time they had consented to the Running from 20, to 60 and 70 Pieces, and Hogsheads of Spirits and Wine out of a Ship's Cargo, for which they received a Premium in Proportion to the Quantity and Quality of the Goods: But as they could not make it

appear,

appear, who the Proprietors of these Goods were, or that they were received by the Defendants, or lodged in their Stores, or that the Goods under Seizure were the Whole, or any Part of them, or that they even received any Premium for such Service from the Defendants, since the Goods were generally run by the Masters of Ships who rewarded them, and who were now Dead or out of the Way; nothing could be concluded from their Evidence which could affect the Goods under Trial. Next, several Country Gaugers were brought to prove, that those fifty forged Permits (mentioned before to have been discovered through the Means of the Hearth-Collector) were given them as legal Vouchers for the Payment of the Duties of those Goods, which were thereby licensed to be disposed of by the inland Factors; and that those Permits were the Hand-Writing of the Defendants or their Clerks; but neither was this clearly made appear. Lastly, they endeavoured to make out, that the Goods under Seizure were in Excess of Stock, that is, were more than the Merchants had a Right to by the Books of Entry in the Custom-House, and that the Excess must consequently be run. Though this was doubtless the most direct Method, and the main Point that should have been fixed and levelled at; yet herein the Managers for the Crown were so superficial, and suffered themselves to be so grossly imposed on, that the Merchants made it appear they had a Right (according to the Entries in the Book the Account was stated from) to a Quantity equal to that in Dispute, wherefore upon the Issue of the whole, the Sub-Commissioners acquitted the Goods.

But to enable the Reader to form a clearer Judgment of the Affair, and to prevent the like Miscarriage in any similar Case for the future, I shall observe to him, some of the several Oversights, Neglects, and injudicious Conduct, to say no worse, they were

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guilty

guilty of, and the Points wherein they failed (a Matter which still remains a Secret, I presume to the Managers). And first, the several import and export Accounts, admitted on the Tryal, were stated from an erroneous Transcript or Stock-book in the Collector's Office, and never collated with the original Vouchers (a point of Duty, which few besides, 'tis to be hoped, in an Affair of such Consequence would have omitted). In the first Article of this Account, some of the Merchants on a Stock said to be taken in 1739, were credited from 100 to 150 Hogsheads of Wine each, though in Fact, no other than a computed Stock of the Spirits only (and this occasioned by a Discovery of some Frauds then committed) was taken in that Year; and though at that time one or two of the principal Merchants had from 40 to 50 Hogsheads of Wine in their Cellars, and no more, yet even the whole thereof was absolutely in Excess by the Register and Entries; and so likewise was every Gallon of Spirits they had. Several Permits also occasionally sent by Postage from *Dublin*, were admitted to be good Vouchers for the Goods under Seizure; though whether the whole, or any Parcel of these Goods were actually ever sent by Virtue thereof, was not attempted to be proved, nor indeed inquired into; and the flagrant Absurdity of such a Trade being capable of being carried on by a Land Carriage, at an Expence of 8 or 10 per Cent. of the Value, which could more commodiously be done by Water, at one per Cent. without actual Commission of Frauds, was also unnoticed by them. Permits moreover for Wine and Spirits, pretended to be remitted from *Ross* back to *Wexford*, were accepted as Vouchers, without observing that the original Permits, which passed these Goods to *Ross* from *Wexford*, were fraudulent and illicit. Had these Matters been faithfully enquired into and discussed (and it is hard

to say how such obvious Articles could well have escaped Notice) the Goods must have appeared for the most Part to be in Excess of Stock, and consequently forfeited. The inland Factors moreover, in whose Custody the forged Permits were found, were neither made Principals, nor Evidences in the Case; they necessarily, in their own Defence, must have charged the Persons from whom they bought and received those run Goods (legally deemed such by having forged Permits for their Vouchers) or be themselves subject to the Fine; for by the Act of Excise, as being the Proprietors thereof, they were subject to a Fine of the Value, which the Gaugers, who kept Stock of the same, could have ascertained.

Upon a Review of this gross Misconduct of the Managers, every impartial Person will admit, the Hearth-Collector, both as an Officer in the Revenue, and interested, as principal Informer, in the Seizure, was sufficiently warranted to re-seize the Goods in his own Name, and bring them to a new Trial. These his Pretensions and Designs he accordingly made known to the Managers and Commissioners; but excused himself from laying before them the new Matter on which he founded this fresh Claim, and the Method of Prosecution, which under his own Direction, he doubted not would be effectual to the Condemnation of the Goods. And to this indeed he was prompted as well by a prudential Caution, which their former bad Conduct had made necessary, as to prevent his Motives and Intentions from being made public, and thereby defeated, and likewise, in a great Measure, to secure his own Claim, and ward against the Possibility of miscarrying the second Time by their Measures. His Scheme of Detection, &c. though absolutely necessary to its Success and taking Effect, to have been carried on with the

utmost Secrefy and Dispatch, was very early and circumftantially, it feems, communicated from the Offices of the Custom-Houfe, and publickly talked of before it was in any Degree executed. Of this he was fufficiently convinced, as well from Mr. *Grosvenor*, the Coast-Officer; who heard Mr. *Gulliver*, the Gauger, publickly relate the Particulars of the Bufinefs he tranfacted with Commiffioner *Grey* in *Dublin*; as from the Merchants having fecreted a great Part of their Stock of Spirits (which Article they apprehended was moft in Danger) before the Seizure of Wines was made. There were alfo feveral other Circumftances concurring, which obliged him to this Circumfpection; the Managers had already fufpended him from his Employment, and done him ill Offices at the Board of Commiffioners; and as he lived in the Vicinity of Papifts, who had always fhewn fevere Treatment to any who prefumed to make Difcovery of Frauds committed againft the Crown; and as he had already fufficiently fmarted under the Refentment of thofe Popifh Merchants, who had great Influence in the Country; his Perfonal Security and Intereft were too much concerned, not to be firft provided for, before he proceeded further in the Matter. And as on the hearing of the Appeal, which was then lodged by the Commiffioners, no new Matter or Evidence, but what was regularly laid before the Sub-Commiffioners on the Trial, was to be admitted; it could answer no good Purpose or Service to the Revenue, to communicate his Reafons, till they could take Place by a Difcharge of the Goods on the Appeal; at which time he acquainted the Commiffioners he purpofed to be in *Dublin*, and then to receive their Inftuctions. He went accordingly the third time to wait on the Commiffioners, and having fent in his Name to the Board, and a Meffage being returned

turned defiring him to attend, he was received by a Gentleman with a Writ marked four hundred Pounds againft him at the Suit of the King, and without other Ceremony conducted to Prifon, where they confined him till Bail was perfected at Bar. Such Rewards for public Virtue muft little Men expect! But to put a fhew of Equity on the Rigour of thefe Proceedings, it was urged, that the Hearth Collector was then in Arrear 120 *l.* of the Produce of his Years Collection (though Numbers throughout the Kingdom in that Employment; who were behind in much larger Sums, as the State of the Hearth-money Accounts demonftrate, were no ways molefted or called on in that Manner; and though the regular Method of Proceeding, in cafe of Imbezzlement and Deficiency in the Cafh of the Crown by its Officers, is to have recourse immediately to their Bail.) Though this Difgrace and Obftruction were thrown as Rubs in his Way, to difcourage and diftrefs him, he ceafed not, however, to purfue his Defign; and as he was prohibited thereby from acting through the Commiffioners and Surveyor General, he went in Perfon to the Excife Office, *Wexford*, and laid before the Sub-Commiffioners Informations in Form againft Perfons, who had incurred Penalties by acting contrary to the Statutes in fuch Cafes; and prayed Procefs and Judgment, &c. according to Law; defiring alfo Liberty of Recourfe to the Books of Record, &c. in the Office of Excife. In Answer to this the Surveyor General, after a Week's Deliberation, told him, that the Commiffioners and he were abfolutely determined to take no Notice of any thing he fhould offer on behalf of the Crown; or to fuffer him either to inspect or have Copies of any Registry. How arbitrary this Step of the Surveyor General's may be, I fhall not here inquire, but only obferve, that the Intereft of the

the Crown should have been consulted and indulged instead of his private Resentment or Opinion.

But to return to the Appeal,

After many Adjournments and a length of Time mis-spent, the Transmits was read, and Council on both Sides heard before the Commissioners of Appeals, who from an arbitrary and presumptive, rather than any positive Proof, decreed twenty of the Casks in Dispute confiscated by each Merchant, all which, with those that had been forfeited for want of Claim, were at a great Expence sent by the Managers (contrary to the Custom of vending condemned Goods in the District, where they were seized) to be sold in *Dublin*; but whether with a View of the more easy and securely dividing the Spoil, or of advancing the Value of them, as they pretended, is undetermined. But this is certain, that a Design was formed and entered into by the Merchants and the Crew of the Vessel, of sinking the Ship in the Passage, and destroying the Goods; which if it had been executed (and were it not for some surprizing and unexpected Discovery it must have been) the Recovery of the Fines which are to be rated from the Value, would have been impracticable, and all the Expences they had been at, must have been an additional Charge on the national Revenues.

The next Step of course to be taken, was to prosecute for the Value. The Act of Excise, in all Cases where Goods are forfeited for being run, inflicts a Fine of the Value on the Claimers or Proprietors. This is a common tryed Case; and that these Goods were confiscated, as being run; and that these Gentlemen were the Claimers, were self-evident. But in order to the Proof of so plain an Axiom, the Commissioners Solicitor, with a numerous Train of Attendants and Evidences, and, to compleat the whole,

whole, some of the trusty Tide-waiters before mentioned, came down to *Wexford*, where he conducted Matters with such wonderful Address, and shewed such Depth of Judgment and uncommon Reach of Skill, that when the Cause came before the Commissioners of Appeals, the Attorney General would not even speak to it. Here was another so self-laboured a Defeat, that it is hard to say, if any Gentleman besides himself, in such Circumstances thro' the whole, could have been ingenious enough to have effected it. How confidently do these Merchants now triumph and sneer at these baffled Sages, his Majesty's Commissioners, with their pompous Train of Officers, Counsellors, and Solicitors, learned in the Law? What have they to dread from the Prowess and Wisdom of their Counsels and Laws, when Men of such Abilities are to execute them?

It may be asserted, that the Frauds by Permits have been carried on with great Success for twenty Years past and upwards; and if so, it may reasonably be demanded, how in such a Length of time they were not once detected by the Surveyors General: They, in course of Business, are to take Stock of the Spirits, and one would imagine a moderate Share of Sagacity and Curiosity, if not the Course of their Duty, would direct them to examine the Registries in the Sea-ports, and collate and adjust one with the other; but this (it may be objected) would be to be wiser than the Letter of their Instructions, and than any that have gone before in the same Office; a Presumption, which might very justly be as fatal to them, as it was to the Hearth-Collector, whose principal Crime and Offence seems to lie in his knowing and doing more for his Majesty's Service, than some at the Head of the Revenue, and their chief Officers knew, or were afterwards capable of effecting; but who, through the

the Course of this Affair, seem to have laboured how to defeat, and blunder in the clearest Case in the World.

Had the Hearth-Collector's Scheme been faithfully executed, it may be computed from hence what Benefits must have accrued to the Revenue by the Discovery :

From his Letter to *Wexford*, where 4000 l. worth was seized, though the Merchants were in some Measure previously alarmed, yet had the Prosecution been regularly conducted, and the import Account properly stated, a Forfeiture would arise of at least } 3000

The Single Value of which recoverable from the Claimants } 3000

From his Letters to the Counties *Kilkenny, Carlow, Naas, and Wicklow*, great Seizures must inevitably have been made in every large or Market Town; and to calculate only from what did appear a Month after the intended Day of Search, viz. fifty Permits warranting from 70 to 400 Gallons each, computing them at a Medium to be 180 each, makes 9000 Gallons, at 5 s. per Gallon } 2250

Single Value recoverable from the Proprietors. } 2250

Five Casks seized in the County of *Wicklow* and confiscated. } 60

Single Value recoverable from the Proprietors, and treble Value from the Runners, whom he entered his Information against. } 240

10,800

His general circular Letters to all the rest of the Kingdom would have detected Numbers of Frauds, which

which now are, and for any thing that has appeared to be since done in it by the Commissioners, will be kept in Obscurity. All the Sea-ports, that sent large Quantities of exciseable Goods to *Dublin*, were certainly in an illicit Trade, the great Mystery whereof would thereby be unravelled. No Port can arrive to a height of Smuggling where there are not Frauds in the Permit Way; for though the Tide-waiter permits the running of the Goods, 'tis the Permit Office that must licence the Sale of them.

But upon the Issue of this whole Affair, it will be found ('tis much to be apprehended) that the Charges of the Prosecution have more than over balanced the whole Produce to the Crown; and the Person who laid the Scheme for all his Services and Expences, is turned out of his Bread; his Liberty and Property invaded, himself imprisoned, and even the Moiety of the small Parcel of Goods, which thro' his sole Information to the Surveyor General (as before set forth) was forfeited without the Expence of a Law Suit, is withheld from him: (such is the Lion's Claim.) And lastly, Executions are issued in his Majesty's Name against his Person and Goods, and he forced to quit the Kingdom; and very lately two successive Courts of Inquiry were held on his Circumstances, the former returned him insolvent, but the latter, which appears to have been held at the particular Instance of these smuggling Merchants and their Friends, found him possessed of a Lease which the Managers have (though a Freehold) caused to be sold for a Ballance of 116 l. said to be due on his Collection, though his reasonable Expences in procuring, attending, and carrying on the said Discovery and Prosecution (exclusive of the Moiety of the Information which he is justly intitled to) amounts to more than the Sum he owed the Crown; he being charged with the whole Produce of the Collection, though a great Part of it he had not

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received; and was refused sufficient time to collect what was standing out, or his Successor permitted to do it for him. There is too great Room here given to suspect, that the Hearth-Collector has incurred the Resentment of these Managers, by claiming that Share and Interest in the Seizure, which the Laws have vested in him; one Part of which (it appears) they have unjustly possessed themselves of; and the other injudiciously expended and imbezzled.

As I have now gone through the State of this Tryal, which was attended with the horrid Circumstances of Perjury, Bribery, and Forgery; I shall, with the same Fidelity, endeavour to trace out the Causes which concurred to introduce and establish the running Trade in *Wexford*. About twenty Years ago, that Trade being chiefly practised on the Coast, the Boat-men and Under-Officers, whose Sallaries were small, exerted themselves in making Seizures in order to procure a comfortable Subsistence to their Families; and herein they succeeded so well, that the Interest of the Crown and of themselves was greatly promoted, until an Agreement of Partnership and equal Partition of Seizures was entered into by the Collector and his two Surveyors; whereby the subaltern Officers were excluded from having an equitable Share or Interest therein, and were not rewarded in Proportion to their Services. For as the Commissioners of the Revenue sent circular Letters to their respective Collectors, of the Accounts received by them of the several Cargoes laden on board Ships, and the Ports they intended for, and their Apprehension of their carrying on a clandestine Trade, so it was customary for the Collectors to communicate their Intelligence to all their Under-Officers, in order to their being alert in their Stations, and prepared for the Detection or Prevention of any Frauds that might be attempted:

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But from the Time of entering into this destructive League, the Collector thenceforwards communicated his Advices to his two Surveyors first; and as they had the Command and Direction of these under Officers, they employed them constantly on the Scout; while whatever Prize was made, was shared among the Triumvirate, without making any reasonable Gratuity to the Men who risked their Lives, and were increasing their Expences by frequent Adventures of that Nature. As an Instance and Proof of this, six of the Boat-men, who (without the Surveyor) had been out at Sea a considerable time, and at their own Expence and Risque, chopped on a Smuggler, and brought her into Port; the Cargo was condemned and sold for near 400*l.* and these Men received as a Premium for all their Charges and Trouble two Moidores each, the rest being divided among the Collector and Surveyors. Another more extraordinary Instance happened soon after; one *Block, Cockswain* of the King's Boat, having gone off to Sea without any special Order from his Superiors, met a Smuggler with Tobacco, made Seizure of the Goods, and brought her into *Wexford*; and then acquainted his Collector and Surveyors with what he had done: But these Gentlemen looking on the Prize as too valuable for them not to be interested in it, formed a Design of bringing him, if possible, to disclaim the Seizure; and in order to this, "they represented to him the Difficulties that
" would attend the Condemnation of the Goods,
" the Owner being a litigious Man, and he himself
" in no Circumstances to support a Law-suit, and
" that 'twas to be doubted if the Commissioners would
" protect him in a moot Case, as this was represented by them to be." By these Arts the poor Man was influenced to renounce the Seizure: But the very next Day the good Collector went down, seized the Goods in his own Name, had them condemned

demned and sold, and very righteously pocketted the Money; and because *Block* was heard to mutter at the Thing, and mention to his Friends the Hardship thereof; by return of the Post an Order came from the Board of Commissioners to remove him to another Port of the Kingdom. These inferior Officers thus discouraged in their Duty, and robbed of the Rewards, which were the best Ties and Motives to it, without daring to complain, and as Self-interest is the Principle by which they acknowledge themselves, as well as greater Personages, are to be moved, put their Heads together; and because they could not advantageously be the detecting Officers, resolved to be the conniving ones; and thereupon engaged in a Counter-confederacy with the Runners, whereby they were to be paid in Proportion to the Quantity and Quality of the Goods they should permit to be run; and thus that Duty and Vigilance, which before was faithfully and commendably exerted in the Service of the Revenue, by the oppressive wicked Exercise of Power and Authority in those appointed Guardians to the Revenue, was now perverted to as different an Interest.

These undeniable Instances and Facts will, I presume, fully account for the wicked Introduction and Success of the Abuses and Frauds committed in the Revenue at *Wexford*, which ('tis not improbable) other Ports in the Kingdom were acquainted with, and copied after. I shall beg Leave, before I conclude, to relate an Incident of another Nature in the Revenue which lately was discovered in *Munster*; and this I mention with some Regret, as it concerns a Gentleman of Integrity, but little Experience. About the time the *Leinster* Surveyor General had taken up with the erroneous Transcript-Book, for an authentic Voucher on the preceding remarkable Trial at *Wexford*, the *Munster* Surveyor General

General then on his Circuit, came to *Clonmel* to examine into the State of the Collector's Accounts there: Of this, the artful Clerk being timely apprized (according to Custom) had prepared his false Accounts, which passed with the easy incurious Gentleman for true ones, whereby the Ballance, which ought to be about 8000 *l.* was stated at 80 *l.* agreeable to the Cash in the Chest; by this Means 7920 *l.* was in a fair way of being lost to the Revenue.

From these several Instances, I presume, it will very evidently appear, that all these Corruptions, Frauds, and Abuses, took their Rise and Progress from the Avarice and Oppression, and want of Judgment and Experience, in the Officers appointed for the very Purposes of preventing them: And that what the Author has herein asserted are merely Facts, may be fully proved by the Testimony of living Witnesses, and the authenticated Vouchers and Books of the Revenue. He has not herein, he can with Confidence say, wantonly or maliciously endeavoured to sully the Reputation of any Gentleman undeservedly, abhorring the Baseness of such an Attempt. The Duty that as an honest Man and good Subject he owes to his Country, his King, and himself, obliges him to lay these indirect and dark Practices committed in Trade, and in the Revenue, open to the Eyes of the Nation, in order that some Remedy adequate to so dangerous Evils may, if possible, be provided.

N. B. Should any Gentleman think himself, or the Facts herein mentioned, to be misrepresented; upon Publication of his Objections, he shall have all further Satisfaction that the Case will admit of, and a Recantation of any Errors the Author has committed.

F I N I S.

The first part of the document discusses the general principles of the law of contract, which are derived from the common law. It is noted that the law of contract is a body of law that governs the legal relations between two or more parties who have entered into an agreement. The law of contract is concerned with the formation, performance, and breach of contracts.

The second part of the document deals with the formation of a contract. It is stated that a contract is formed when two or more parties have reached an agreement which is intended to be legally binding. The essential elements of a contract are offer, acceptance, intention to create legal relations, and consideration.

The third part of the document discusses the performance of a contract. It is noted that a contract is not complete until the parties have performed their obligations under the contract. The law of contract provides remedies for breach of contract, including damages, specific performance, and rescission.

The fourth part of the document deals with the termination of a contract. It is stated that a contract may be terminated by agreement of the parties, by operation of law, or by breach of contract. The law of contract provides remedies for termination of a contract, including damages and specific performance.

The fifth part of the document discusses the law of agency. It is noted that an agent is a person who is authorized to act on behalf of another person. The law of agency governs the legal relations between the principal and the agent.

The sixth part of the document deals with the law of tort. It is stated that a tort is a civil wrong which is committed against an individual. The law of tort provides remedies for tortious acts, including damages and injunctions.

The seventh part of the document discusses the law of property. It is noted that property is a legal right which is enforceable by law. The law of property governs the legal relations between the owner of the property and other persons.

The eighth part of the document deals with the law of trusts. It is stated that a trust is a legal arrangement in which one person (the settlor) transfers property to another person (the trustee) to hold and manage for the benefit of a third person (the beneficiary).

The ninth part of the document discusses the law of succession. It is noted that succession is the process by which a person's estate is transferred to another person after their death. The law of succession governs the legal relations between the testator and the beneficiaries.

The tenth part of the document deals with the law of evidence. It is stated that evidence is any material which is used to prove or disprove a fact in a legal proceeding. The law of evidence governs the admissibility and weight of evidence.

The eleventh part of the document discusses the law of procedure. It is noted that procedure is the set of rules which govern the conduct of legal proceedings. The law of procedure governs the legal relations between the parties to a legal proceeding.

The twelfth part of the document deals with the law of constitutional law. It is stated that constitutional law is the body of law which governs the structure and operation of the government. The law of constitutional law governs the legal relations between the government and the citizens.

The thirteenth part of the document discusses the law of international law. It is noted that international law is the body of law which governs the legal relations between states. The law of international law governs the legal relations between states and international organizations.

The fourteenth part of the document deals with the law of comparative law. It is stated that comparative law is the study of the differences and similarities between the legal systems of different countries. The law of comparative law is used to understand the legal systems of other countries.

The fifteenth part of the document discusses the law of legal history. It is noted that legal history is the study of the development of the law over time. The law of legal history is used to understand the origins and evolution of the law.

The sixteenth part of the document deals with the law of legal philosophy. It is stated that legal philosophy is the study of the nature and purpose of the law. The law of legal philosophy is used to understand the underlying principles of the law.

The seventeenth part of the document discusses the law of legal ethics. It is noted that legal ethics is the study of the moral principles which govern the conduct of legal professionals. The law of legal ethics is used to understand the obligations of legal professionals.

The eighteenth part of the document deals with the law of legal education. It is stated that legal education is the process by which individuals are trained to become legal professionals. The law of legal education governs the legal relations between the legal profession and the public.

The nineteenth part of the document discusses the law of legal reform. It is noted that legal reform is the process by which the law is changed to reflect the needs and values of society. The law of legal reform governs the legal relations between the legal profession and the public.

The twentieth part of the document deals with the law of legal research. It is stated that legal research is the process by which legal information is gathered and analyzed. The law of legal research governs the legal relations between legal researchers and the legal profession.

The twenty-first part of the document discusses the law of legal writing. It is noted that legal writing is the process by which legal information is communicated. The law of legal writing governs the legal relations between legal writers and the legal profession.

The twenty-second part of the document deals with the law of legal practice. It is stated that legal practice is the process by which legal professionals provide legal services to the public. The law of legal practice governs the legal relations between legal professionals and the public.

The twenty-third part of the document discusses the law of legal education reform. It is noted that legal education reform is the process by which the legal education system is changed to improve the quality of legal education. The law of legal education reform governs the legal relations between the legal profession and the public.

The twenty-fourth part of the document deals with the law of legal research reform. It is stated that legal research reform is the process by which the legal research system is changed to improve the quality of legal research. The law of legal research reform governs the legal relations between legal researchers and the legal profession.

The twenty-fifth part of the document discusses the law of legal writing reform. It is noted that legal writing reform is the process by which the legal writing system is changed to improve the quality of legal writing. The law of legal writing reform governs the legal relations between legal writers and the legal profession.

The twenty-sixth part of the document deals with the law of legal practice reform. It is stated that legal practice reform is the process by which the legal practice system is changed to improve the quality of legal practice. The law of legal practice reform governs the legal relations between legal professionals and the public.

The twenty-seventh part of the document discusses the law of legal education and research. It is noted that legal education and research are the processes by which legal professionals are trained and the law is developed. The law of legal education and research governs the legal relations between the legal profession and the public.

The twenty-eighth part of the document deals with the law of legal education and research reform. It is stated that legal education and research reform is the process by which the legal education and research system is changed to improve the quality of legal education and research. The law of legal education and research reform governs the legal relations between the legal profession and the public.

The twenty-ninth part of the document discusses the law of legal education and research and practice. It is noted that legal education and research and practice are the processes by which legal professionals are trained and the law is developed and applied. The law of legal education and research and practice governs the legal relations between the legal profession and the public.

The thirtieth part of the document deals with the law of legal education and research and practice reform. It is stated that legal education and research and practice reform is the process by which the legal education and research and practice system is changed to improve the quality of legal education and research and practice. The law of legal education and research and practice reform governs the legal relations between the legal profession and the public.

3113