CALICO TO WHISKEY: A CASE STUDY ON THE DEVELOPMENT OF THE DISTILLING INDUSTRY IN THE NAAS REVENUE COLLECTION DISTRICT, 1700-1921

BY

PATRICK GIVEN

THESIS FOR THE DEGREE OF PH.D.

DEPARTMENT OF HISTORY
NATIONAL UNIVERSITY OF IRELAND
MAYNOOTH

AUGUST 2011

HEAD OF DEPARTMENT: PROFESSOR MARIAN LYONS

SUPERVISORS OF RESEARCH:
PROFESSOR RAYMOND GILLESPIE, DEPT. OF HISTORY, NUI MAYNOOTH
PROFESSOR JAMES KELLY, HEAD OF DEPT. OF HISTORY, ST. PATRICK’S COLLEGE, DRUMCONDRA, DUBLIN

The author gratefully acknowledges the generous support of the IRCHSS in funding this research
Abstract

This thesis demonstrates how the evolution and direction of the Irish distilling industry was determined by a number of influences including legislation, political expediency, revenue maximisation and technical advances. The relationship is shown by examining the growth, consolidation and eventual decline of the spirit distilling industry in the Naas revenue collection district.

The thesis consists of a two-part examination of the subject. Part one discusses the major influences shaping Irish distilling. Part two seeks evidence for the effects of these influences in the history of distilling in the Naas revenue collection district. In part one the initial chapter examines the political origins of the excise while chapter two explores the country-wide administrative structures and enabling legislation which ensured the assessment of excise liabilities and the secure remittance of the resulting revenue to the treasury. Chapter three examines examples of the technology employed by the excise to support revenue collection.

Part two of the thesis traces distilling in the Naas excise collection area. The initial chapter in this section (chapter four) is devoted to the eighteenth century when distilling consisted of many successful family-run craft concerns which later evolved into a smaller number of larger industrial-scale distilleries. The means by which the authorities managed the industry in the Naas excise collection are reviewed in chapter five, which examines the revenue administration in this area. The location of distilling enterprises during the nineteenth century is described in chapter six and the principle families involved are identified. Chapter seven provides an insight into the later nineteenth century when pressures concerning product specifications and quality emerged. These eventually led to the patenting of a novel distillation technique and so furthered demands for a legal definition for Irish whiskey.
Contents

Abstract ........................................................................................................................................ iii

Contents ....................................................................................................................................... iv

Preface .......................................................................................................................................... v

List of charts ................................................................................................................................. vii

List of figures ................................................................................................................................. viii

List of tables ................................................................................................................................ ix

Abbreviations ............................................................................................................................... x

Introduction ...................................................................................................................................... 1

PART ONE: The influences shaping Irish distilling, 1700-1850 ............... 14

Prologue ......................................................................................................................................... 15

Chapter 1 Defining influences in the evolution of Ireland’s excise.............. 18

Chapter 2 The formative impact of legislation on Irish distilling............... 66

Chapter 3 Securing excise revenue through technology ........................... 119

PART TWO: Distilling in the Naas revenue collection district ................. 174

Prologue ......................................................................................................................................... 175

Chapter 4 Eighteenth-century Irish artisanal distilling ......................... 178

Chapter 5 The Naas revenue collection district: an adaptive establishment .. 220

Chapter 6 Distilling in the early nineteenth-century Naas excise collection .. 277

Chapter 7 Epilogue, an innovative Irish spirit........................................... 324

Conclusion ....................................................................................................................................... 365

Bibliography ................................................................................................................................. 372
Preface

My curiosity regarding the history of Irish distilled products was initially awakened during forty years spent in the management and application of technology to the production of spirit-based beverages. Specifically, my work-related travel brought home to me the huge international standing of Irish whiskey and the very valuable and highly marketable franchise which that heritage bestows on the product. My subsequent research indicated that while justified commercial considerations and the unique longevity of spirit brands have protected the history and heritage of our major trade-marks, the full story of this inheritance remains incomplete. In particular, and in spite of some work on the history of the revenue aspects of distilling, substantial portions of the narrative of the very important early stages of the development of Irish whiskey remain unrecorded. This work is intended to assist in addressing that deficit.

As considerations of family and career allowed me the opportunity to satisfy my appetite for a greater knowledge of history, I was fortunate to discover the committed team at the centre for adult and community education at NUI Maynooth. With the support and encouragement of Dr Ted Fleming and the ever-helpful Josephine Finn I graduated with a B.A. in Local Studies in 2006. Professor R.V. Comerford provided the initial encouragement and the supportive environment which led me to embark on doctoral study. On Professor Comerford’s retirement and during my very enjoyable years of formal historical research, this valuable encouragement was unstintingly continued by Professor Marian Lyons and all her professional team at the History Department, NUI Maynooth. My research was enriched and made more fulfilling through the expert guidance and professional supervision of my joint supervisors, Professor Raymond Gillespie and
Professor James Kelly. Professor Kelly, as lead supervisor, has freely given of his expertise, professional support and valuable time to help me complete the thesis. I can unreservedly state that without Prof. Kelly’s valued input this thesis would not have been possible.

There were many others who supported me in completing this thesis and whose contribution I wish to acknowledge. The pressures of research and travel during the course of this work were considerably lessened by the generous award of an IRCHSS grant which I greatly appreciate and acknowledge. Because of the nature of the work I relied heavily on the support and assistance of many librarians and archivists. A glance at the bibliography will reveal the identity of the guardians of the repositories to whom I owe so much and where I was always welcome. I gratefully and freely acknowledge that assistance and cooperation which was always so forthcoming.

I owe a particular debt of thanks to my daughters, grandchildren, son-in-law and special friends for their particularly important generosity, willing understanding and supportive encouragement. Through freely giving-up substantial amounts of our precious time together and particularly those interludes which otherwise would have been theirs to rightfully enjoy, they have contributed in a very special way to this work.
List of charts

Chart 2.1 Number of charges per period, 1779-1823
Chart 2.2 Irish distillery outputs, 1740-75
Chart 2.3 Irish distillery outputs, 1790-1815
Chart 4.1 Total number of stills licensed in Naas collection, 1768-82
Chart 4.2 Number of stills licensed in the Naas district by survey, 1782
Chart 4.3 Total number of stills licensed in Ireland 1766-1806
Chart 4.4 Total number of stills licensed in Naas collection, 1766-1806
Chart 4.5 Licensed stills in Ireland (ex Dublin and Cork), 1766-1806
Chart 4.6 Number of stills licensed in Dublin city and county, 1766-1806
Chart 4.7 Number of stills licensed in Cork excise collection, 1766-1806
Chart 4.8 Number of stills in each Naas survey area, 1782-1806
Chart 4.9 Spirit volumes produced in Ireland annually, 1720-1800
Chart 4.10 Monthly charges (500 gallon still) for the period, 1779-1806
Chart 4.11 Changes in Irish still capacities, 1782-1818
Chart 5.1 Irish revenue establishment quarterly costs, 1683-1707
Chart 5.2 Naas revenue quarterly establishment costs, 1683-1707
List of figures

Figure 2.1 Nineteenth-century excise residence – west elevation 76
Figure 2.2 Combined deep and shallow stills in use in Scotland, c. 1800 87
Figure 3.1 Queen Anne Exchequer wine gallon of 1707 129
Figure 3.2 Glass bubbles for testing proof spirits, c. 1840-50 142
Figure 3.3 Clarke’s hydrometer (c. 1815), with 140 weights 145
Figure 3.4 Illustration of an Irish pot-still c. 1908 157
Figure 3.5 Bramah padlock and key 167
Figure 3.6 Gottlieb’s lock with label compartment, closed (a), open (b) 167
Figure 4.1 View of Maynooth licensed premises c. 1790 185
Figure 4.2 Maynooth castle and its surroundings, c. 1634 189
Figure 4.3 Maynooth in 1757, as per Rocque’s survey 190
Figure 4.4 Maynooth in 1821, as per Sherrard et al. survey 197
Figure 4.5 Illustration of Maynooth castle and church, 1780 198
Figure 5.1 Map of Irish revenue collection districts c.1700 226
Figure 5.2 Map of Naas revenue collection district c. 1700 228
Figure 5.3 Naas revenue collection district, 1818 250
Figure 5.4 Naas revenue collection staff numbers in 1804 and 1808 256
Figure 6.1 John Cassidy nineteenth-century turf tokens 303
Figure 7.1 Example of advertisement rejecting the use of blending 336
Figure 7.2 Outline design of Johnston’s still, 1869 345
Figure 7.3 Outline design of Dudgeon’s distillation unit 346
List of tables

Table 1.1 Number of revenue commissioners in the U.K. in 1822 57
Table 1.2 Spirits brought to charge in Ireland, 1833-35 63
Table 3.1 Irish home produced spirits, distilled and exported, 1788-1806 154
Table 4.1 Licensed stills in Maynooth, 1782 192
Table 4.2 Irish distillery numbers by year, 1766-1806 200
Table 4.3 Irish distillery numbers by year, 1781-90 201
Table 4.4 Licensed distillers in Kilcock excise survey district, June 1782 212
Table 4.5 Licensed distillers in Kilcock excise survey district, 1796 214
Table 5.1 Irish and Naas staff quarterly establishment costs, 1683-1707 234
Table 5.2 Naas revenue employees, at 24 June 1709 237
Table 5.3 Revenue employees in the Naas district, 1720 238
Table 6.1 Distillers licensed in the Naas collection, 29 September 1802 280
Table 6.2 Rye Vale distillery ownership, 1824-50 320
Table 7.1 Number of proof gallons in bond at year-end, 1867-71 341
## Abbreviations

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Full Form</th>
</tr>
</thead>
<tbody>
<tr>
<td>Add. MS</td>
<td>Additional Manuscript</td>
</tr>
<tr>
<td>BL</td>
<td>British Library</td>
</tr>
<tr>
<td>Bodl.</td>
<td>Bodleian library, Oxford</td>
</tr>
<tr>
<td>DNB</td>
<td>Dictionary of National Biography</td>
</tr>
<tr>
<td>H.C.</td>
<td>House of Commons, Westminster</td>
</tr>
<tr>
<td>H.L.</td>
<td>House of Lords, Westminster</td>
</tr>
<tr>
<td>JCKAS</td>
<td>Journal of the county Kildare Archaeological Society</td>
</tr>
<tr>
<td>MS(S)</td>
<td>Manuscript(s)</td>
</tr>
<tr>
<td>NAI</td>
<td>National Archives of Ireland</td>
</tr>
<tr>
<td>NLI</td>
<td>National Library of Ireland</td>
</tr>
<tr>
<td>PRO</td>
<td>Public Record Office</td>
</tr>
<tr>
<td>PRONI</td>
<td>Public Record Office of Northern Ireland</td>
</tr>
<tr>
<td>Rawl.</td>
<td>Rawlinson MS (in the Bodleian library, Oxford)</td>
</tr>
<tr>
<td>R.S.A.I.</td>
<td>Royal Society of Antiquaries of Ireland</td>
</tr>
<tr>
<td>R.S.A.I.Proc.</td>
<td>Royal Society of Antiquaries of Ireland, Proceedings</td>
</tr>
<tr>
<td>RIA Proc.</td>
<td>Royal Irish Academy, Proceedings</td>
</tr>
<tr>
<td>RIA</td>
<td>Royal Irish Academy</td>
</tr>
<tr>
<td>ROD</td>
<td>Registry of Deeds, Dublin</td>
</tr>
<tr>
<td>TCD</td>
<td>Trinity College, Dublin</td>
</tr>
<tr>
<td>TNA</td>
<td>The National Archives, London</td>
</tr>
</tbody>
</table>
Introduction

Irish whiskey has a long-established and recognised position in international beverage markets and is the fastest growing segment in the global brown spirits category.\(^1\) Its success derives from a complex and eclectic amalgam of historic and uniquely defining inputs which endow to-day’s spirit with popular and highly marketable attributes. This thesis details the principal legislative, political, and technical initiatives which imparted many of the most evident and defining properties to modern Irish whiskey.\(^2\) The thesis further details how these forces additionally shaped the evolution, location and structure of this valuable revenue-earning industry. The thesis argues that simultaneously with the nationwide progressive transition of Irish distilling during the period 1660-1860, a less well-known but similar process occurred in microcosm in the local Naas revenue collection district.\(^3\)

Legislation was one of the defining factors which critically influenced the development of Irish whiskey during the eighteenth and nineteenth centuries. A vivid example of the influence of law on distilling structure is provided by the legislation introduced in the Irish House of Commons in 1779. Until the latter two decades of the eighteenth century Irish distilling was a craft rather than a science and was practised on an

---

\(^1\) The Irish Spirits Association, *Draft application for G.I. designation on Irish whiskey* (IBEC, 2009), p. 11.


\(^3\) Maura Cronin, quoting from a lecture given by Prof. Laurence J. Taylor, Lafayette College, Easton, Pennsylvania, at University College Cork, 3 July 1992, describes this as ‘posing “big questions about small places”’. Maura Cronin, *Country, class or craft? The politicisation of the skilled artisan in nineteenth-century Cork* (Cork, 1994), p. 1. The Naas revenue collection district included all county Kildare and parts of counties Wicklow, Dublin and Carlow.
artisan scale. As a craft, distillers were decentralised, dispersed and operated on little more than a domestic scale. Production outputs were low and unit costs were not a major concern. Excise control was all pervasive but ineffective with sometimes a dozen excise-men being housed and accommodated in a single distillery. During the viceroyalty of the earl of Buckinghamshire, a revenue bill prepared by the commissioner of revenue, John Beresford, was presented in the Irish parliament in 1779. This resulted in a reduction in the number of licensed distillers from many hundreds in 1780 to forty by 1822. An important feature of the 1779 bill was its encouragement of large-scale distilling operations which advantaged men of capital and wealth. Many distilling companies converted to partnerships while some capital-rich family enterprises became the bases for future dynasties. The government was an important beneficiary since excise control was easier and tax collection became more efficient.

An important result of the intensive excise supervision of distilleries was the concurrent growth in excise involvement in rural Ireland which mirrored the expansion of the state. William Ashworth has written that ‘absolutely fundamental to early-modern Western states, in general, was to raise as much money as possible through taxation’; he

---

4 This bill later became the landmark legislation, 19 and 20 Geo. 3, c. 12.
5 Morewood states that in 1779 there were 1,212 stills in Ireland, see Samuel Morewood, A philosophical and statistical history of the inventions and customs of the ancient and modern nations in the manufacture and use of inebriating liquors; with the present practice of distillation in all its varieties; together with an extensive illustration of the consumption and effects of opium, and other stimulants used in the east, as substitutes for wine and spirits (Dublin, 1824) p. 631. John Beresford states that in 1790 these were reduced to 246: The parliamentary register, or, History of the proceedings and debates of the House of Commons of Ireland, 1781–1797, (17 vols, Dublin, 1784–1801), xi, 73, 2 February 1791.
6 Distilling thereafter operated on the basis of large scale production units which reduced unit costs. Large scale production demanded energy and so steam and water power were increasingly utilised. As a result turf became an inefficient form of heating and coal was required. Scale-up of this magnitude required heavy engineering in boilers, pumps, vessels and receivers. Labour, skilled in the maintenance and operating requirements of such plant was required. All this demanded large amounts of capital, both as investment capital and annual working capital.
was echoing the words of well known and respected personages such as Edmund Burke, Thomas Paine and the Austrian economist, Joseph Schumpeter. Schumpeter wrote that ‘taxes not only helped to create the state, they form it.’ Ashworth for instance, ascribes the military success of the English state during the long eighteenth century to its ability ‘to harvest revenue’. The taxation system was one of the main means used by the British government to harvest revenue. Patrick O’Brien asserts that ‘from the Restoration onwards to Waterloo, taxes collected for central government increased steadily in direct response to demands for the funding of military expenditures.’ Both O’Brien and P. A. Hunt further point out that between 1693 and 1812, a period of 119 years, when England/Britain was at war for fifty-six years, revenue grew by a factor of thirty-two. This rate of taxation growth was not confined to Britain. In 1768 Naas excise district collected £2,090 14s. 0d. in revenue from still licensing fees. By 1828, the excise duties were being levied on a more extensive scale and collections totalled £53,442 12s. 5d. This represents an increase of over twenty-five times in a period which was just half as long as the British example quoted. The potential to generate revenue of this magnitude attracted the excise service which in turn brought collectors, surveyors, gaugers and seekers into the Irish countryside ‘to create the most pervasive agency of central government in eighteenth-century Ireland.’

The Naas revenue collection district, which embraced all of counties Kildare, Carlow and

---

9 Ibid., p. 182.
12 ‘List of places where there are licensed stills in Ireland, 1766-72’, (NAI, MS 5955).
13 Account of the amount of Customs and Excise Duties collected in Ireland, 1828-34, p.3, H. C. 1835, (233).
parts of counties Wicklow, Dublin and Meath, was an early manifestation of this and will form an important part of the study.

Distilling families and their distilleries, illustrative of the various phases of legislation over the period, may be found in towns throughout this area. The frequent changes in laws shaped these concerns, many of which had distilling associations extending over a number of generations. Examples of a representative number are identified, researched, and their histories recorded. Joseph Lee has said that ‘only by placing Irish experience in a wider perspective can the specifically Irish element in that experience be distinguished.’\(^\text{15}\) It is particularly appropriate that Ireland and Scotland’s experience should be compared, and where pertinent, data on the contemporaneous evolution of distilling legislation and its administration in Scotland are occasionally employed in the thesis for comparative purposes against which changes in Irish laws are evaluated.

The most important study on Irish distilling’s history is E.B. McGuire’s *Irish whiskey; a history of distilling in Ireland* which mainly explores the linkage between the law and distilling.\(^\text{16}\) By comparison, this thesis attempts to look at Irish distilling in the wider perspective and thereby to fill some of the gaps which Oliver McDonagh has identified in McGuire’s work, namely:

\[
\text{…the book largely reflect [sic] official interests…but there are other large social, economic, demographic and cultural elements in the story…only fleetingly and occasionally illuminated.}\(^\text{17}\)
\]

To achieve this broader overview the thesis explores areas not previously covered in reviews of Irish distilling. For instance, the search for standardised weights and measures

---


\(^{17}\) Oliver MacDonagh, ‘Book Review’ in *Irish Economic and Social History*, ii (1975), p. 77.
and the role of various Irish authorities in that quest has not been accorded the importance it deserves. It was in the middle of the eighteenth century that an English peer with county Kildare connections, Sir John Proby (1720-72) first Baron Carysfort, highlighted the issues concerning weights and measures.\(^\text{18}\) This issue is particularly pertinent since the increasing emphasis on revenue generation necessitated the public’s complete confidence in the accuracy and universality of units of measurement and this in turn brought a new urgency to the parliamentary drive for standardisation which Carysfort articulated. Caryfort’s committee of inquiry recommended the move from a standard of measurement which up to then was primarily based on the weight of a single ear of corn. It suggested a scientifically derived standard measure of capacity gauged on cubic inches. This led to one single legal gallon of 282 cubic inches which was designated to replace the wine, ale and corn gallons, all of which were different.\(^\text{19}\) In the course of exploring the move towards the standardisation of weights and measures reference is made to an episode in American history when John Quincy Adams who was Secretary of State under President Madison wrote a little known but very scholarly report on the history of weights and measures. This report, dated 22 February 1822, traced the complex evolution of the Irish wine gallon, which was different from the English gallon, but which was adopted in the U.S. and continued in use there long after it was discontinued in Britain.\(^\text{20}\) Other facets of technology also feature in the study. For instance the thesis reviews the methods developed and

\(^{18}\) Carysfort was descended on his maternal side from John Allen, ‘who was factor for the Dutch merchants in Ireland in Stafford’s time, and by trade a bricklayer, being the builder of the remarkable house at Jigginstown near Naas, county Kildare where his Dutch bricks may still be seen. A descendant John Allen, in 1717, later became Viscount Allen of Kildare and Baron Stillorgan: Thomas U. Sadleir, ‘Ladytown and the Allens’ \(JCKAS,\) ix (1918-1921), pp 60-9.

\(^{19}\) Rebecca Adell, Rebecca, ‘The British metrological standardisation debate, 1756-1824: the importance of parliamentary sources in its reassessment’, \(Parliamentary History,\) xxii, part 2 (2003), pp165-82, p.170

\(^{20}\) United States Department of State, \(Reports\ of the Secretary of State, upon Weights and Measures,\) Senate Document No. 109, 16th Congress, 2d Session, Vol. 4, General Set No. 45 (Washington, D. C., 1821), pp 22-43.
employed by the excise to ensure security of the ever-increasing quantities of excisable
spirits being produced in Ireland.

Irish distilling has not been subject to the same degree of study as other Irish agri-
industries, such as milling, linen, cotton, or brewing, Lee states that ‘the range of work on
sub-sectors of post-war Irish agriculture reminds us how much remains to be done for
earlier periods.’\(^2\) While publications on the history of Irish distilling are limited and
specialised in nature, Irish universities have produced a number of relevant theses. E. B.
McGuire’s history of Irish whiskey, which presents an almost encyclopaedic review of
relevant legislation together with an overview of excise controls, is based on his Ph. D.
thesis completed at Queen’s University Belfast in 1972-3. Another relevant Irish thesis is
Michael Byrne’s M. Litt. on the growth of Tullamore where distilling features prominently
because of its role in the development of the town.\(^2\)

More directly relevant is Deirdre Priestley’s study of the Power family completed
in 2006.\(^2\) When U.K institutions are included two further theses have relevance. Andrew
Bielenburg’s Ph. D. thesis completed at the London School of Economics in 1994,
examined the growth and decline of a number of Irish industries in the period 1790-1910.\(^2\)
One chapter is devoted to the distilling industry. Also relevant is R. B. Weir’s Ph. D. thesis
completed at Edinburgh in 1974/1975 on the distilling industry in Scotland in the
nineteenth and twentieth centuries. This work formed the basis for Weir’s subsequent

\(^2\) Lee, ‘Irish economic history since 1500’, p 181.
\(^2\) Deirdre Priestley, ‘The Power family and the Power’s distillery, Thomas Street, Dublin, 1791-1920’, (M.A.
1994).
important essay on ‘The patent still distillers and the role of competition.’ The latter is valuable because of the light it throws on the adoption of the patent still technology by the Scottish distillers and the dilatory nature of the Irish in applying this technology.

Amongst publications of a more general nature, Andrew Bielenburg’s Locke’s distillery published in 1993, and Alf McCreary’s Spirit of the age both add fresh material to existing knowledge particularly in regard to the history of the ownership of these concerns. Brian Townsend’s The lost distilleries of Ireland, contains little that is not available in Alfred Bernard’s The whisky distilleries of the United Kingdom, published in 1889. There are many other publications on Irish whiskies produced with the purpose of promoting available Irish whiskies. These and other commercial publications written by or on behalf of whiskey brands add little to our understanding of the subject. In this regard, Truths about whisky, written in 1878 and credited to John Jameson and Sons is an exception. This rare volume was written as part of a campaign to protect the reputation of Dublin pot-still whiskey and, although ascribed to John Jameson and Sons, was issued on ‘behalf of Messrs John Jameson and Sons, William Jameson and Co., John Power and Son, and George Roe and Co.’ as part of an effort by these Dublin distillers to discredit un-aged ‘provincial’ whiskies.

Another rare publication of considerable value is J.A. Nettleton’s The manufacture of whisky and plain spirit, which was published after the Royal Commission of 1908-9 had given its final opinion on the legal definition of whiskey (or whisky) which still obtains today. In consequence, Nettleton devotes an entire chapter to his personal views on the

---

26 John Jameson and Sons, Truths about whisky (London, 1878).
27 Ibid., title page.
commission’s findings. A further, but less comprehensive publication is Sir Walter Gilbey’s, *Notes on alcohol*. In this publication Gilbey introduced the word ‘empyreumatic’ to define the differences in character between patent and pot-still whiskies. These three publications are particularly useful in providing a professional and contemporary insight into the critical issues of whiskey definitions and the state of distilling technology at the end of the period covered by this thesis.

Clarkson, reviewing writing on Irish economic history in 1980, said that ‘industrial history is largely neglected … studies of particular industries are sparse.’

The thesis has recourse to primary sources to establish chronologically the identity of a representative number of distillers in each period together with their location, scale and duration of operation. Comprehensive information on distilling in Maynooth in the eighteenth century has been located and the nineteenth-century history of the Cassidy distillery at Monasterevan reconstructed. This information is set against a background of the relevant revenue legislation and the impact that such legislation had on the distilling activity evaluated.

Other information such as agricultural and climatic data is also pieced together and relevant political activity located to present a full social, cultural and economic picture of the period. The thesis also identifies the significant impact that grain shortages, and prohibitions on its use in distilling, had on distillery outputs during the eighteenth century.

---

29 Sir Walter Gilbey, *Notes on alcohol* (London, 1904). ‘The fire heat gives the spirit [from the pot-still] a character which distinguishes it from spirits distilled by the patent still. It imparts to the spirit the character known as empyreumatic, which is easily recognised in the product of the pot-still and which is quite absent in spirit made by the patent still’: ibid., p. 18.
31 The Cassidy papers, undated (NLI, PC 418, Bundle 36).
32 See Chapter 2 this thesis.
Political events such as the 1798 Rebellion are also explored since they too had an effect on local distillers.

The progressively more onerous nature of Irish distilling legislation is charted and its implications for, and the responses of, distillers is obviously important. However since McGuire has surveyed this area in detail, only major landmarks in the legislation are presented. More attention is given to manuscript sources, official records, minute books and other primary sources which illuminate the activities of distillers and the interests of the British government in Ireland. The parliamentary papers of the Irish House of Commons and the sessional and command papers of both the United Kingdom’s House of Commons and House of Lords are a major source of data in this regard.

When researching the identity of distillers, their locations, transfers of ownership, marriage settlements, and wills, the Irish Registry of Deeds is an important source of data. The registry of deeds established in 1708, contains over three million records of deeds, conveyances and wills. While archival research in this category of record is challenging, the results are particularly rewarding since memorials of deeds ‘rank as documents of undoubted authenticity’ and they provide reliable basic data not otherwise readily available.33 Since the records of the Irish House of Commons contain only a limited amount of data pertinent to the earlier eighteenth century, gaps in the information concerning those active in distilling in the Naas excise collection district has been located by examining both Land and Name Indices and perusing the contents of many hundreds of transcripts of memorials of various types.

The National Archives at Kew yielded highly detailed information on Irish trade and industry. Alice Prochaska says ‘permeating Irish life at every level …were the officials

of the board of customs, board of excise and the board of customs and excise …leaving amongst their records rich sources of information on Irish economic and social history.’

For the purposes of this thesis the documents in the series CUST were the most important. CUST 1, which contains the minutes of the proceedings of the Irish revenue commissioners (1716-1830), is perhaps the most important of all. CUST 47 consists of 750 volumes of excise board and its secretariat’s minute books for the period 1695 – 1874. CUST 10 contains details on Irish excise officers, including recruitment and training, together with details of persons acting as referees for the recruits. An illustration of the wealth of records contained in this series can be provided by the fact that CUST 119 alone contains 467 bundles, files and papers referring to the central administration of the Board of Excise and its successors from 1642 – 1909. The thesis draws extensively on these documents.

Other valuable records at Kew consists of the B and BT series. The BT series contains files of the board of trade whilst the B series relate to records of the court of bankruptcy. Research in these series provided records of the registration of companies and businesses, and records of bankrupts and insolvent debtors 1710-1869. These series also yielded information on some previously un-recorded Irish distillers such as the Dublin Yeast and Distilling Co., the Cooperative Whisky Distilling Co. and the Castle Daly Distillery Co. and their directors. In order to validate details on technical innovations the U.K. Intellectual Property Office at Newport, Wales proved extremely helpful.

The original correspondence that passed between British and Irish government officials of the period was also helpful. Alice Prochaska reminds us that many British

35 Board of trade, companies registration office, files of dissolved companies, company number 7793, Castle Daly Distillery Co. Ltd. (TNA, BT 31/1910/7793); Board of trade, companies registration office, files of dissolved companies, The Cooperative Whisky Distilling Co. (TNA, BT 31/2668/14210)
government departments by-passed the Irish office in London and many maintained direct correspondence with the chief secretary’s office in Dublin. Particularly valuable are the series of letters between the secretary of the treasury in London (Nicholas Vansittart) and Charles Abbot (chief secretary of Ireland). These letters discussed the prohibition on grain distilling introduced between 1799-1801 in the new United Kingdom. An interesting petition from a group of Irish distillers was uncovered with the letters.

The structure of the thesis consists of two parts; one part sets the scene on general aspects of the Irish Excise in order to facilitate a better understanding of the second part which concentrates on the detailed history of distilling in the Naas excise collection district over the period in question. The initial chapter covers the evolution of the excise structure and ancillary aspects from earliest times until, and including, the period 1660-1850, with particular reference to Ireland. The chapter outlines the growing structural complexity of the excise and the major political interfaces during this time. The second chapter examines the important formative influences of the legislation which the Irish, and later the U.K. parliaments enacted to control the distilling industry. Apart from focusing the activity into easily supervised urban locations the regulations also facilitated the development of scale in distilling enterprises. The last chapter in the first part of the thesis outlines the increasing technical complexity which faced distillers. Technical topics reviewed include the excise involvement in capacity and weight measurement and alcohol content and its determination. A novel area covered by the research includes the issue of security.

36 ‘Abbot was certainly not a thoroughgoing utilitarian but during the six years he spent in Dublin he attempted to survey systematically all the aspects of the administration. He paid great attention to the revenue departments, recommending the adoption of British methods…’: R. B. McDowell, ‘Administration and the public services, 1800-70’ in W. E. Vaughan (ed.), A new history of Ireland, v, Ireland under the Union,1800-70 (Oxford, 1989), p. 539
37 Miscellaneous correspondence, distillers’ petition for compensation, 9 June 1801 (TNA, Charles Abbot papers, PRO 30/9/124, ff 277-8)
The second part of the thesis covers the evolution of distilling and the concurrent development of the excise including aspects of the structure and history of the Naas revenue collection district. The fourth chapter reconstructs the artisanal phase of distilling in some north Kildare towns during the eighteenth century, while the fifth chapter provides an overview of the supervisory excise administration in the Naas excise collection district during that period. Some novel information in this chapter included the identification of Naas excise collectors from the end of the seventeenth century until the mid-nineteenth century together with a re-construction of their subordinate administrative areas and boundaries. A sixth chapter covers the impact of the more liberal 1820s legislation on Irish distilling which brought with it an almost immediate re-invigoration of the distilling industry. Whilst the number of distilleries did not return to former levels, the scale and output of the new distilleries vastly exceeded those of earlier times. A lesser known result of this growth is that the resulting pressures on administrative structures necessitated major changes in many excise collection districts such as Naas. A final chapter presented in the form of an epilogue describes how the distillery located at Leixlip, one of the two last whiskey distilleries in the Naas excise collection area, did not blindly follow tradition as did other Irish distilleries at that time but was the vehicle for an experimental and innovative initiative, which although unsuccessful, indirectly helped to form and shape Irish whiskey as sold today.

The thesis will argue that although the Naas excise collection district has not previously been identified as a centre for the production of Irish whiskey it has had an active involvement in all stages of the evolution of that product. The thesis will trace the history of distilling in the area from its inception with family-run craft distilleries in
Maynooth to industrial scale enterprises in Monasterevan. It will reconstruct the excise administration which supervised this activity and the personnel that implemented the control. Finally the Naas excise collection area was the location for an innovative still designed to eliminate the unwanted fusel oils at distillation and thus dispense with the expensive warehousing stage in whiskey production. This development, if successful would have assured the Naas revenue collection district a very much more prominent place in the history of Irish whiskey.
PART ONE

The influences shaping Irish distilling, 1700-1850
Prologue

The influences shaping Irish distilling, 1600-1850

Many factors and influences converged to determine the contours of distilling in modern Ireland. To date, apart from the individual histories of various enterprises which focus disproportionately on the biographies of those responsible for, or associated with the enterprise at issue, most attention has focused on the regulatory environment generated by the state – in the form, first, of the law enacted by the pre-Union Irish parliament, and secondly, the united parliament. The law enacted by parliament—notably in 1779-80 and in 1823—did have an important influence, but the factors that shaped distilling were multiple and varied. These factors are described in chapters one to three, which comprise part one of the thesis.

Chapter one traces the major events which influenced progressively the operational strategies employed by, and the increasingly more complex organisational structure of, the Irish excise as it evolved during the seventeenth, eighteenth and early nineteenth centuries. The excise, based on an earlier, more elementary version of a similar tax-gathering structure, was a product of the financial settlement of the Restoration and was specifically intended to support the newly restored monarchy. The administration of this new revenue demanded a nationwide network of literate, numerate and administratively capable officials, organised, as was the contemporary ethos, along military lines within a hierarchical structure each with clearly defined roles and responsibilities. The Irish public’s attitude to the payment of excise taxation was tempered by these associations since this rigid structure, combined with the approach used to implement parliament’s revenue
policies in many areas in rural Ireland, often gave excise regulations a negative perception. The chapter will show that there were instances when this administrative environment impacted on the exercise of revenue management and delayed attempts to implement change.

In order to uncover the motives behind the legislation which ultimately transformed the distilling industry in Ireland, Chapter two while reviewing the relevant parliamentary statutes, also examines the circumstances in which the actual legislation was crafted. The first, or chief, commissioner of revenue, John Beresford (1738-1805) became the champion of large stills, from the 1760s, in his efforts to reduce the costs incurred by the excise in the assessment and collection of revenue from the myriad of artisan distilling units which existed in Ireland. Beresford’s strategy went some way towards addressing the issue of the comparatively high costs of the Irish excise establishment but it also had a major impact on the industry, resulting in the emergence of a smaller number of high volume distilleries. It was Beresford’s position as first revenue commissioner which facilitated this strategy but his appointment to that role resulted from a more complex manoeuvre employed by the Castle to reassert authority in the Irish parliament. Other significant legislation also had origins which although appearing simple are shown to be more complex. The problem of corruption in the Irish excise was addressed after the creation of the United Kingdom brought British influences to bear on the situation. Thomas Wallace, who in 1823 re-invigorated distilling, initially in Ireland and Scotland and later in England, was an advocate of the liberalisation of trade. This chapter identifies the possible motives and external factors influencing those who initiated the legislation responsible for the reconfiguration of distilling at this time.
Chapter three addresses some aspects of the multifaceted role played by technology in facilitating the development of the distilling industry in the eighteenth and nineteenth centuries. An important reason for the ready acceptance by the excise of increasing levels of technology was the adoption by distillers of larger scale operations which were a feature of the Industrial Revolution. This development was facilitated by the application of emerging technology and was an almost universal feature of industrial undertakings. It was also facilitated by developments elsewhere. For instance, the Royal Society was then an important contributor towards identifying technological means by which legislative strategies could be implemented. Ireland at that time also produced opportunities for the technically competent excise officer. An example was Aeneas Coffey who proposed a number of novel aspects for inclusion in still design after experiments at Mount Pottinger. In addition, Coffey also developed numerous ancillary items of plant designed to assure the security of the valuable liquids which the new larger stills produced in ever greater quantities. Clarke had earlier developed his method for the determination of the alcohol content of beverages in 1781, which Bartholemew Sikes, another excise officer, in 1803 improved by employing data generated by members of the Royal Society. The chapter illustrates that without these technological developments the excise’s acceptance of scale in the distilling industry would have been less forthcoming. In consequence and when compared to other process industries, distilling would have been disadvantaged by the delayed arrival of the Industrial Revolution.
Chapter 1

Defining influences in the evolution of Ireland’s excise

Introduction

In order to appreciate fully the validity of the thesis that the Naas excise collection district presents a local case study which accurately reflects the circumstances of the global Irish distilling industry as it evolved during the eighteenth and nineteenth centuries, it is first necessary to examine the role of the Irish excise in the direction and regulation of Irish distilling over the same period. Because of its extensive and complex nature, the presentation of such analyses of the Irish excise requires two chapters. Consequently the current chapter will focus on the evolution of the excise structure in Ireland and examine its evolution from the Restoration to its eventual emergence as a single United Kingdom entity nearly three decades after the passing of the Irish Act of Union. The subsequent chapter will concentrate on Irish distilling and examine the manner in which excise-associated parliamentary enactments delivered the government’s objectives while simultaneously either benefiting or restricting the progress of that industry during this transformational period.

This initial chapter will describe how, in 1660-61 the British government created the early version of today’s excise as a source of revenue to support the restored monarch. Once established the new excise structure and its operation were progressively and

---

1 To be effective, studies of governmental institutions, such as this on the Irish excise, need to demonstrate how the organisation’s structure emerged and fitted its original purpose while also requiring some measurement of the organisation’s resulting efficiency in delivering objectives. Since all objectives change with time and environment both analyses should also incorporate an appraisal of the organisation’s effectiveness during periods of change.
incrementally modified to suit the prevailing circumstances. From the viewpoint of Irish distilling there were also occasional more fundamental initiatives which delivered extensive changes to address particular technical, political or market circumstances. These latter changes either concerned the strategic direction of the industry such as an encouragement of scale in production or the basis for tax assessment or, alternatively, they implemented major organisational changes to the structure of the excise administration in Ireland.

Consequently the following review does not detail the more routine incremental changes but examines those defining ‘step-changes’ which brought such strategic change or which radically changed the structure, direction or modus operandi of the excise organisation or governmental control. An example of such transformation was the decline in the importance of the iconic Exchequer which came about due to the arrival of the newly established excise after the latter replaced many of its activities. A further major milestone in the history of the excise resulted from the power struggle between the Castle and the Dublin parliament. This episode provided the resolute John Beresford with the authority to initiate the legislation which strategically redirected the craft of Irish distilling towards scale in production and high volume outputs. Soon afterwards, the Irish Act of Union, which provided London with unsavoury insights into the Dublin excise administration, brought a number of influential personalities into the picture. For instance, a feature of Charles Abbot’s contribution during his brief term as Chief Secretary of Ireland is the transparency which he provided into the operations of the Irish excise at that time. Finally the chapter addresses the inevitable integration of Ireland’s excise with those of England and Scotland which resulted in a new professionalism and efficiency for Irish revenue collection. It should also be remembered that in between these step changes were the
minutiae of incremental changes to excise legislation which advanced both the method of collection and the efficiency of its collection. However, it was essentially the major changes, covered in this chapter, which catalysed change and so accelerated the introduction of the excise structure as it operates to-day.

The origin of Ireland’s customs

Customs and excise are considered by most as analogous departments of government associated with revenue collection. Both departments existed to assess and collect revenue, but their origins and histories are very different by virtue of the facts that they have been in existence for different lengths of time and also since they operate in separate sectors of the commercial world. The more ancient of the two taxes is customs. Leftwich states that the origin of custom taxation in Britain and Ireland ‘goes back into the mists of antiquity.’² In fact there is evidence of customs taxes being applied from the thirteenth century.³ Custom taxes or their equivalent levied under various names have been applied almost continuously since then. Customs and the revenue from crown lands were described as ‘the two great pillars of the ordinary revenue.’⁴ On the other hand Leftwich has observed that ‘customs revenue may have been a more or less incidental portion of the Crown’s resources and was

---

² B. R. Leftwich, ‘The later history and administration of the customs revenue in England’, Transactions of the Royal Historical Society, fourth series, xiii (1930), p. 187. Seán Réamonn, History of the revenue commissioners (Dublin, 1981), p. 4, cites evidence for the existence of prisage in Ireland in 1177. This was a custom whereby a ship importing wine surrendered one ninth of the cargo for the King’s use. See William O’Sullivan, The economic history of Cork city from earliest times to the Act of Union (Cork, 1937), p. 22. T.J. Kiernan, History of the Financial Administration of Ireland to 1817 (London, 1930), p. 79 states that prisage was granted by King Henry II in 1177 to Theobald, the son of Herveius Walter on his appointment as king’s butler in Ireland. His descendants adopted the surname of Butlers.
³ Victor Treadwell in ‘The Irish customs administration in the sixteenth century’ p. 387, states: ‘In theory three kinds of customs were levied in Ireland: the great custom, the petty custom, and the subsidy of poundage. The great custom …introduced by a writ of Edward I consisted of 6s. 8d. on a sack of wool of 364 lb and on 300 woodfells and 13s. 4d.on a last [200] of hides exported by subjects, aliens paying a third more. The petty custom, a surcharge of 3d. in the £ paid by aliens on imports and exports…poundage was 5% ad valorem duty on all imports and exports’. Victor Treadwell, ‘The Irish customs administration in the sixteenth century’, Irish Historical Studies, xx (1976-7), pp 384-417.
not in any sense a revenue but rather a payment to the Crown for services rendered.\(^5\) By ‘services rendered’ Leftwich explained that the tax was ‘a remuneration to the Crown for keeping the coast free from pirates, for assistance given to the mariners in time of wreck and storm and for protection given by law to foreign cargoes.’\(^6\) In the case of Ireland, ‘poundage’ was introduced in 1474 ‘as a means of paying for the mounted archers and men-at-arms of the Fraternity of St. George which consisted of the Lord Deputy and twelve Pale notables set to protect the Pale from Irish incursions.’\(^7\) The fraternity was dissolved by one of Poynings’ laws in 1495. For the next five years poundage was retained for the use of the crown and in 1500 it acquired it in perpetuity.\(^8\)

Kinges of this your Realme of England tyme out of mynde have had and enjoyed unto them by Authoritie of Parliament for the Defence of this your Realme and the keepinge and safegarde of the Seas for the intercourse of Merchandise safelie to come into and passe out of the same, certaine summes of Money named Subsidies of all manner of Goods and Merchandiz comminge in or goinge out of the same your Realme.\(^9\)

In view of the importance of the tonnage and poundage tax as a source of crown revenue it is no surprise that the levying of these taxes featured prominently in the debate and political struggle leading up to the regicide of Charles I and the subsequent civil war.\(^10\)

Up to the middle of the seventeenth century in Ireland the customs taxation did not always find its way to the exchequer or crown coffers. During the fourteenth and fifteenth centuries, it became accepted practice in Ireland for the customs revenue to be allocated

---

\(^5\) Leftwich, ‘The later history and administration of the customs revenue in England’, p. 188.
\(^6\) Ibid., p. 188.
\(^7\) Treadwell in ‘The Irish customs administration in the sixteenth century’, p. 387.
\(^8\) Ibid, p. 388.
towards the upkeep of town walls and quays. This granting of liberties to the corporations of port towns continued and increased in scope into the sixteenth century. By the 1590s Waterford, Limerick, Cork, Galway, Carlingford, Youghal, Kinsale and Dingle, had all obtained either letters patent or charters allowing them to appoint customs officers in their ports. The only ports permanently staffed by royal patentees were Dublin and Drogheda. It was an easy move from ‘the alienation of custom appointments to the appropriation of customs revenue.’

Cork, Youghal, New Ross, Waterford, Galway, Wexford, Kinsale, and Dingle all claimed and, in the sixteenth century actually converted, the royal customs to their own use, nominally towards the repair of walls and other public works. Carrickfergus took one third of the customs on the explicit authority of its charter of 1570.

Sir John Davies, the attorney general writing in 1612, is quoted as saying of the Irish customs: ‘this ancient inheritance of the crown …has been detained in most of the port towns of this realm for the space of a hundred years upwards.’

Treadwell’s assessment of the condition of the Irish customs during the reign of Elizabeth is one of ‘dilapidation and decline.’ Treadwell’s evidence is based on the ‘almost total absence of explicit references to general customs revenue in the state papers’ and ‘the rents [from the farming of the customs] merely made up a minor portion of general

---

11 Henry VI granted Youghal the custom and cocket of hides for forty years (Cork History Society Journal, series 2, i, p.113); Edward III made a similar grant to Waterford for ten years (Cal. Pat. Rolls Ire., Eliz., p. 309) as quoted by Treadwell, ‘The Irish customs administration in the sixteenth century’ p. 405.
13 Ibid., p.407.
14 Ibid., p.408.
15 Ibid.
16 Henry Morley, Ireland under Elizabeth and James I (London, 1890), p. 234. See also Sir John Davies, A discoverie of the state of Ireland: with the true causes why that Kingdom was never entirely subdued, nor brought under obedience of the crowne of England, until the beginning of His Majesties most happy raigne (London, 1613)
crown rents." Elizabeth and her officials made a number of unsuccessful efforts to have port books maintained in the manner of other books of account of crown revenue and ordered that they be returned annually to the exchequer for the purposes ‘of review and audit’. During the reign of James I Irish custom legislation was reconstructed and the maintenance of port books, combined with a general farm of the Irish customs were two of the many reforms of that period.

The origins of Ireland’s excise

The introduction of an excise tax on distilled spirits occurred gradually and like many new forms of taxation its initial demands were not burdensome. To authorise the distillation of spirits a requirement was introduced at the parliament at Drogheda in 1556 which necessitated ‘a licence under the great seal’. The statute under which the act was introduced states that its purpose was to ‘conserve much corn, grain, and other things consumed.’ The licence system apparently did not prove as successful as expected since:

In reference to the Act of 3rd and 4th Philip and Mary passed at Drogheda in 1556, it appears from 5th James I that the Act was insufficient for its purpose and that a grant was made on 23 March 1607 to Walter Taillor of Dungury, county Galway, empowering him to recommend persons to the Lord Deputy to be licensed for the distillation of aqua vitae in the province of Connaught and none were to be licensed but through his certificate. After a month’s notice of this grant to Taillor, if any should be found distilling without his nomination, their property became forfeited to him for his sole use and benefit.

___________________________

19 Ibid.
20 For a full account of this Jacobean reconstruction of the Irish customs, see, Davies, A Discoverie of the state of Ireland. Treadwell states that the absence of consistently maintained port books up to the reign of James rather than the loss of the Irish public records in 1922, partially accounts for the fact that the earliest existing Irish port books are dated 1612. See Treadwell, ‘The Irish customs administration in the sixteenth century’ p. 384.
21 Morewood, A Philosophical and Statistical History of the ...use of Inebriating Liquors, p. 619.
22 3 & 4 Philip and Mary, c. 7.
23 Morewood, A Philosophical and Statistical History of the ...use of Inebriating Liquors, p. 731.
This patent also allowed Taillor to make, distil, or sell, *aqua vitae, usquabaugh* and *aqua compositae* in any town in the province. For this privilege Taillor paid a crown rent of forty pounds (Irish) per annum.24 A similar licence was granted to ‘Sir Thomas Philips Knt., for the county of Colrane, within the territory of the Rowte, [now Coleraine] in the county of Antrim.’25 The rent, in this case, was 13s. 4d. (Irish) per annum.26 On 10 January 1608, Charles Waterhouse was granted a patent for the province of Munster at an annual rent of 6s. 8d.27 On 23 March 1608, George Sexton received a similar patent for the province of Leinster at an annual rent of 5s.28 In addition to the right to distil, other patents were granted, such as the authority to issue licences to keep inns or taverns. On 23 March 1609, a grant was made for the support of Lady Arabella Seymour, to allow Sir George St. Poll and Henrie Yelverton Esq., to nominate fit persons to keep taverns in any part of Ireland.29

Initially, financial liabilities under revenue legislation were not collected by state employees but the right to collect such taxation was offered for purchase through a system known as ‘farming’. Samuel Morewood records that:

*In virtue of these grants, innumerable licences were issued to divers persons to make and sell *aqua vitae* throughout Ireland, until 18 May 1620, when that privilege was withdrawn in consequence of complaints of the indulgence being confined to a few individuals.*30

24 Ibid. p. 731.
25 Ibid.
26 It is based on the relatively precise geographical location of this licence, and the continuity of distilling in that area that Old Bushmills distillery has made the disputed claim to be the oldest existing licensed distillery in the world. The claim is made in McCreary, *Spirit of the age*, p. 43 but challenged by Bielenberg in *Lockes Distillery*, pp 3-4, who claims the privilege for the Kilbeggan Distillery of Lockes.
27 Morewood, *A Philosophical and Statistical History of the ...use of Inebriating Liquors*, p. 731.
28 Ibid.
29 Ibid.
30 Ibid.
It is also apparent that the amount of revenue collected was paltry since it is reported that in 1611 the income from ‘grants to make aqua vitae’ during the entire year was 11s. 8d.\footnote{Calendar of the Carew Manuscripts, p. 130.} By contrast, income ‘from the impost of wines’ amounted to £1,866 13s. 4d.

The scale of farming grew in size and to operate effectively on the larger scale small patentees were replaced by men of power and influence. This development is well illustrated by examining the leasing of Irish customs, a practice which may be traced back to the thirteenth century.\footnote{Kiernan, History of the financial administration of Ireland to 1817, p. 86.} ‘The farmers of customs in Ireland were, from the Tudor period, almost always members of government. The practice was to grant a lease (usually for 21 years) and on the lessee’s death before the expiration of the term it passed as an asset to the beneficiaries.’\footnote{Ibid., p. 87.} In 1617 the farming of the customs of Ireland, after certain deductions, furnished the king with £9,700 a year.\footnote{Carte, Life of James Duke of Ormond, I, 99 as cited in Seán Réamonn, History of the revenue commissioners, p. 5.} Farming of revenue was not always popular and the methods of collection in particular came in for much criticism. Sir William Petty was against farming and the House of Commons in 1640 objected to ‘the universal and unlawful increasing of monopolies, to the advantages of the few, to the disprofit of his Majesty, and the impoverishment of the people.’\footnote{McGuire, Irish Whiskey, p. 95. See also Economic writings of Sir William Petty, ed. C.H. Hull (2 vols, Cambridge, 1899), i, 195-7.} Post the Restoration and particularly

\footnote{Ibid., p. 87. The bestowal of leases to beneficiaries of wills, their grant to people with government positions and the retention of such leases over generations by important families is well illustrated in the case of the Grimesdiche family. The customs of the port of Dublin were leased during the reign of Elizabeth in 1566 to George Lodge for twenty one years. On George’s death the lease was renewed to Ralphe Grimesdiche, his son-in-law, who subsequently bequeathed the lease to his wife Joane. This was to be a support for her and her nine children. Upon the death of Ralphe, Joane inherited the lease. When she subsequently surrendered the lease a new lease was granted to Thomas Molyneux, the Chancellor of the Exchequer for twenty one years. Molyneux was acting as feoffee for the use of the lease by Mrs Grimesdiche. [In modern terms ‘feoffee’ may be taken to mean ‘trustee’ and this would have made Mrs Grimesdiche the ‘beneficiary’ of the lease.] This lease was in turn assigned by Molyneux to Joane Grimesdiche’s second husband, Edward Smith. Smith assigned the lease to Joane’s son by her first marriage, George Grimesdiche, who continued to hold and renew the lease until 1617. See: Kiernan, History of the financial administration of Ireland to 1817, p. 87 and Treadwell, ‘The Irish customs administration in the sixteenth century’, p. 411.}
between 1662 and 1682 the scale of Irish revenue farming continued to grow and the
practice of farming of the revenue entered its final and most profitable period. By letters
patent dated 12 July 1669 ‘John Forth, a London alderman, and ten partners farmed the
entire revenue for £219,500.’³⁶ In 1671 when the rents were found to be insufficient to
defray the costs of the military and civil lists, Richard, Lord Viscount Ranelagh and eight
others farmed certain aspects of the revenue from the exchequer for a sum of £80,000.³⁷

There were then two farms running concurrently and the term of both was fixed to expire in
December 1675.³⁸ The farmers in this case were appointed Commissioners and Collectors
of the Customs and Tunnage and Poundage, and Commissioners and Governors of the
Excise. They had the authority of official collectors with full use of all books and official
papers in the Exchequer as well as ‘the full and free use of benefit …of all Customs-
houses.’³⁹ ‘The official organisation of Customers, Comptrollers, Collectors, Searchers, and
other officers remained to assist the farmers.’⁴⁰ Apart from hearth money, by 1682, excise

³⁶ This lease was in three parts. The initial indenture granted the revenue from Quit Rents, Hearth Money,
and Wine Licences for an annual rent of £91,500. The second part granted the Customs and Import Excise, at
a rent of £75,000 per annum whilst in the third part the Inland Excise and the ale and beer licences were
granted for £53,000 per annum. The total rent was subsequently reduced in August 1669 to £204,500 per
annum. See Kiernan, History of the financial administration of Ireland to 1817, pp 89-90.
³⁷ An ‘auditors certificate’ of allowances on Lord Ranelagh’s accounts states: ‘upon searches made into the
Generall Account of the Right Honerable Richard earle of Ranolagh and parties the first of their whole
undertaking beginning from the 20th day of December 1670 and ending the 20th day of December 1675 it
appears that the allowances made to the Earle of Ranelagh and parties of quitt rents and arrears submitted and
discharged and granted away together with all other [grants] made by virtue of his Majesty’s letter amounts in
all to the sum of one hundred and thirteen thousand eight hundred and seventy four pounds twelve shillings
and four pence three farthings. See, auditor’s certificate, (NLI, Ms 8258, item 1). The political importanc
of Lord Ranelagh is referred to in Essex’s letter to the lord lieutenant dated 24 March 1676/7 in which he states
‘…these old farmers have demands to a very considerable value upon his Majesty which will be determined
in England; now ye Lord Raneagh being very much consulted with there and his advise pursued in all matters
of this nature ye farmers will not bee able to gaine many of these claims without ye Lord Ranelagh’s help…’
See letter Essex to lord lieutenant, dated 24 Mar 1676/7, (NLI, MS 8258, item (3)).
³⁸ The farms were renewed in 1675, when Sir James John Shean and ten others, paid £240,000 for the same
privilege. This was increased to £ 300,000 in 1678 which was to be paid in monthly instalments. The farmers
in this case were allowed to keep the first £48,000 and in addition one-sixth of any excess over £288,000. The
farm term was due to expire on 26 Dec 1682. See McGuire, Irish whiskey, p. 94.
³⁹ Kiernan, History of the financial administration of Ireland to 1817, p. 91.
⁴⁰ Ibid., p. 91.
farming in Ireland ceased and a new era had arrived with the government putting in place a structure to collect the excise taxes directly since by now excise taxation had extended beyond the mere payment of a licence fee and involved substantial amounts of revenue.

**Modern Irish excise taxation**

An excise tax had been suggested in 1625 but it was not introduced until parliament used it for funding the Civil War in 1643.\(^{41}\) McGrath states that excise tax as we know it to-day, i.e. in the form of a tax levied on the actual volume produced by the distiller, was also first levied in Ireland in 1643. He notes that its introduction into Ireland followed ‘its imposition in England by the parliamentarian and royalist sides during the civil war.’\(^{42}\) This form of excise tax was then known as inland excise to distinguish it from import excise.\(^{43}\) It is further evident that an excise duty of some type was in operation in Ireland during the 1640s since the Articles of Peace signed at Kilkenny on 17 January 1648 included an agreement to collect arrears of excise duty and for an ‘imposition’ to be applied to *aqua vitae*.\(^{44}\)

The *Journals of the Irish House of Commons* record in 1661 the ‘humble desire’ of the House that a Bill might be prepared and transmitted into England for taking away the ‘Court of Wards and Liveries within this Kingdom.’\(^{45}\) After some delays in England ‘the bill was forwarded to Ireland finally to receive the royal assent on 20 December 1662.’\(^{46}\) In return for the removal of the revenue stream, which the Court of Wards formerly provided for the monarchy, the entire customs and excise revenue of Ireland together with certain

\(^{41}\) Leftwich, The later history and administration of the customs revenue in England’, p. 189.


\(^{43}\) Ibid., pp 28-9.


other taxes, most notably a new hearth tax, was settled on the king in perpetuity in 1662.47 This decision had major implications, since, as McGrath has noted, the 1662 act allowed for ‘the establishment of a permanent and perpetual import and inland excise, which was an Irish, as opposed to an English, imposition.’48 From this forward the king’s ‘hereditary revenue’ thereafter consisted of the newly introduced revenues together with ‘the king’s ancient patrimony payable by prescription and sanctioned by common law, such as crown rents or lighthouse duty; of old poundage; and of duties granted by parliament.’49

The restructuring of the King’s revenue and particularly the new inland excise brought with it the need for a nationwide organisation or other method by which the king’s interest could be protected. This could only be achieved if accurate liability under the various heads could be confirmed, payments collected and remittances made to a central treasury. An important aspect of the 1662 custom and excise legislation was the provision which allowed for the appointment of Revenue Commissioners. The commissioners, appointed by the Lord Lieutenant, had as their objective the maintenance of a watchful eye on the king’s interests. There is ample evidence that commissioners were appointed prior to the ratification of this act but the legislation of 1662 enshrined the role of commissioner as it was to evolve in later years.50 Réamonn suggests that the role of these early

47 14 and 15 Car. 2, c. 8.
48 McGrath, The Making of the eighteenth-century Irish constitution, p. 28.
49 Réamonn, History of the revenue commissioners, p. 3.
50 Some evidence for this statement may be established from the following: In a letter dated 1641 from the Lords Justices and Council to Secretary Vane a reference was made to the fact that in order to more effectively manage tobacco duty ‘competent Commissioners must be appointed to control the duty’: Calendar of state papers, Ireland, 1633-47, p. 299. ‘Under an ordinance of 1649 the Commissioners [who administered the excise after its introduction in 1643] had power to let out to farm the excise upon all or any commodities.’ See Réamonn, History of the revenue commissioners, p. 12, citing Stephen Dowell, A History of Taxation and Taxes in England (4 vols., London, 1888), ii, pp 8-14. In October 1650, the Commissioners of the Parliament of the Commonwealth of England issued instructions to divide that portion of Ireland under their control into precincts. In each precinct apart from a military governor they also appointed Commissioners of Revenue for the administration of local affairs and justice, and the collection of taxes. Robert Dunlop (ed.), Ireland under the commonwealth: being a
commissioners ‘seems to have been to supervise and co-operate with the farmers.’ The 1662 Customs Act, passed on 20 June 1662, allowed for the appointment by the Lord Lieutenant of a maximum of seven (and not less than five) Customs Commissioners. The later 1662 Excise Act, passed on 1 July 1662, allowed for the appointment by the Lord Lieutenant of Commissioners of Excise whose number should not exceed five. ‘An office of excise was established in Dublin and five Commissioners and a Surveyor were appointed as the first Board of Excise under the great seal of the Chief Governor.’ The first Customs and Excise Commissioners were appointed in September 1662, and included Robert Gorges, L.L.D, Alderman William Smith, John Bligh, William Dobson and William Muschampe. In confirmation of Réamonn’s view that farmers and commissioners often had close ties, Muschampe, as well as being a commissioner in 1662 was also a farmer of the excise in later years. The appointment of the commissioners was not without some selection of documents relating to the government of Ireland from 1651-1659 (2 vols., Manchester, 1913), i, 4 and Ibid, i, p. cxxvii. In December 1660 Alexander Grey is recorded as being appointed by Charles II as a Commissioner of Customs and Excise in Ireland. See Calendar of state papers, Ireland, 1660-62, pp 142-3. In July 1661 difficulties arose when the money supply proved insufficient for the army’s remuneration. Réamonn cites the fact that ‘on 7 September, the Commons passed a bill, the Royal Assent to which was announced three days afterwards and which emerged as an Act ‘for the speedy raising of Mony for his Majesty’s service’. There is excellent authority for the belief that the early Revenue Commissioners, the Commissioners or Farmers of the Revenues of Customs and Excise were instituted in 1661 by this Act’: Réamonn, History of the revenue commissioners, p.10. 

51 Ibid., p. 10.
52 13 Car II, c.1.
53 By 1761 ‘the Surveyor of 1661 had disappeared and the title given to subordinate officers.’ See McGuire, Irish whiskey, p. 65.
54 Rowley Lascelles, Liber Munerum publicorum Hiberniae, ab an. 1152 usque ad 1827; or, The establishments of Ireland, from the nineteenth of King Stephen to the seventh of George IV., during a period of six hundred and seventy five years. Being the report of Rowley Lascelles extracted from the records and other authorities, by special command, pursuant to an address, an. 1810 of the Commons of the United Kingdom (2 vols., London, 1824), ii, 131 and 133.
55 The fact that Muschampe was later a farmer of excise is evidenced from the contents of item (3) Ms 8258 in NLI which consists of two letters written by Essex. One letter is to King Charles II, whilst the other is to the Lord Lieutenant and concerns the collection and use of the revenue monies by the farmers. This latter letter, dated 24 March 1676/7, contains a reference to Muschampe: ‘…when I came to consider of ye letter of Feb 3rd countersigned by my Lord Treasurer, several difficulties likewise arose thereon [sic] but ye chief one was a petition of Mr Muschampe, one of ye late ffarmers [sic], desiring a stop to be putt to ye matter…’ Letter dated 24 March 1676/7(NLI, Ms 8258, item (3))
problems and worries. Soon after their appointment the Lord Lieutenant and the Privy Council wrote to the Commissioners requesting an assurance as to

Whether or no the profits arising by His Majesty’s Customs and imported excise shall be as certainly answered and paid from time to time while collected by His Majesty’s officers and ministers as they would be if farmed.\textsuperscript{56}

The Commissioners replied by stating that they would be impartial in collecting the revenue and since they made no profit the amount they remitted would be more than the farmers’ remittance.\textsuperscript{57} In practice this proved to be correct since the period between the Restoration and the Williamite Wars was a very prosperous time for the Irish government’s finances. This may be gauged from the fact that:

…in the 1660s the hereditary revenue needed to be augmented by a parliamentary poll tax, various subsidies, and a number of English subventions…By 1678 the Irish government was contributing \textit{\£97,000 per annum} [sic] towards the navy and the maintenance of the Tangiers garrison, while still avoiding any debt.\textsuperscript{58}

\textbf{The role of the Irish Exchequer}

The reorganisation of the revenue in 1661 and the new forms of taxation which arose from it together with the upheavals of the early 1690s in Ireland had severe repercussions for one of the Irish government’s most venerable institutions, the Court of the Exchequer. The exchequer was a bureaucratic organisation with very traditional methods of operation which had become fossilised. ‘The organisation of the Court of Exchequer was lavishly extravagant in relation to the duties actually performed by it.’\textsuperscript{59} It functioned in two areas, that of equity and finance and concerned itself principally with matters of land grants, rent,

\begin{flushleft}
\textsuperscript{56} Calendar of state papers relating to Ireland, 1663-1665, pp 259-61
\textsuperscript{57} This reassurance must not have been sufficient since in late 1663, the farm of the customs and imported excise went to Peter Harvey a merchant in London, Richard Gethings and Joseph Deane for a period of six years at a rent of \textit{\£55.00 per annum}. See Calendar of state papers relating to Ireland, 1663-1665, pp 259-61.
\textsuperscript{58} McGrath, \textit{The Making of the eighteenth-century Irish constitution}, p. 49.
\textsuperscript{59} Réamonn, \textit{History of the revenue commissioners}, p. 244.
\end{flushleft}
leases and associated revenue. The exchequer’s mode of execution at local level was through the office of the sheriff. A sheriff was appointed annually for each county by the Lord Lieutenant and it was normal that the appointment was made from a panel of three nominated by the outgoing sheriff. In the seventeenth century the institution was modernised, the sheriff’s role in this area had vanished and revenue collection was transferred to the newly established revenue commissioners and in particular the new collectors of taxes. ‘The sheriff as collecting officer represents the old organisation; the officer of Customs and Excise, as a subordinate in the great Revenue department, represents the new.’ Additionally, the new structures provided a framework which would allow for strict state supervision and involvement in the hitherto relatively unlegislated distilling industry.

**The excise in the period from 1690 to 1780:**

It was November 1690 before King William had enforced his post-war re-organisation of the Irish finances after his success at the Battle of the Boyne in July 1690. In the interim ‘the Court of Exchequer was nonexistent in Ireland.’ The Revenue Commissioners however continued to operate and their role was expanded. In November 1690 the English Privy Council became aware of problems with the Commissioners of Seizures who had been set up to seize lands forfeited because of the rebellion. The Commissioners of Seizures were dismissed and their powers transferred to the Revenue Commissioners. During this period the collection of the ‘certain’ revenue in particular suffered severe difficulties:

---

60 Since this review of the exchequer will focus on revenue aspects, further information on the equity activities and records of the exchequer Court of Equity may be obtained in Henry Horwitz, *Exchequer Equity Records and Proceedings, 1649-1841* (The National Archives, Kew, 2001).

61 Kiernan, *History of the financial administration of Ireland to 1817*, p. 245.

62 Ibid., p. 124.
The auditor was not able to make out any charge for the collection of the quit rents nor was there any certain rent roll on record for that part of the revenue but it lay wholly in the breast of the clerk of the quit rents to his farmers and his private books on whom there was no manner of cheque [sic].

The solution to the financial problems was found by employing a strategy of having the Irish parliament vote additional short term duties on either import or inland customs and excise. This approach was preferred since it was accepted that the Irish legislature if summoned would not agree to long term permanent enlargement of the hereditary revenue. A parliament held in 1692 increased the excise duty on aqua vitae and strong water distilled in Ireland by 3d., which represented an increase of seventy five per cent. This increase and others granted at that time were operative for a period of one year and were to be collected according to the 1662 excise act. During the 1695 parliamentary session three money acts were passed with the third of the money acts extending the period of application of additional excise tax until December 1698. During the 1697 parliamentary session, this tax was extended for a further four years, until December 1702. Queen Anne and King George I continued the practice of relying on the Irish parliament to vote additional duties in their efforts to balance shortfalls in hereditary revenues. In spite of these efforts the financial affairs of the Irish government faced at least two major issues. Prior to the Williamite war the hereditary revenue was sufficient to meet Establishment costs but ‘with the outbreak of war in Ireland the Irish revenue system collapsed.’ McGrath estimates that in 1686 the net revenue yield was £286,516, while in 1688 the

---

63 The Constitutions of the Exchequer of Ireland with the Establishment thereof, Item 3, p. 10 (NLI, MS 11969)
64 For a full discussion on this issue see McGrath, The Making of the eighteenth-century Irish constitution, pp 36-48.
65 Ibid., p. 37.
66 Ibid., p. 39.
67 Ibid., pp 44-8.
68 Ibid., p.50.
establishment stood at £243,663. By contrast, in 1690 he estimates that due to war and
disruption in the economy, the net revenue yield was reduced to £50,171. A further reason
for the deficit during this period included the frequent ‘granting of numerous allowances
for duty free importation of essential items such as arms, clothing, provisions and horses,
[…] wine and tobacco [which] ensured an even smaller yield from customs and excise
taxes.’

Misappropriation of funds, or laxity in collection of revenue, was a problem in the
Irish treasury in the eighteenth century. In October 1703 it was disclosed that the Deputy
Receiver General, Sir William Robinson, had falsified his accounts by a sum of £103,368.70
For a period of fifty years, between 1727 and 1777, this office was held successfully by two
prominent politicians, Luke Gardiner and Nathaniel Clements.71 Gardiner’s predecessor
was Captain John Pratt whose returns for March 1724-5 showed a deficit of ‘nearly
£75,000’.72 When Pratt was declared bankrupt in 1725 he owed £51,724 of which £17,994
was still outstanding in 1753.73 Additionally on the death of Clement’s successor, Sir Henry
Cavendish, it was discovered that he owed the government £60,211.74 In 1783 with the
coming of the Bank of Ireland and in order to address the misappropriation of funds

69 Ibid., p.52.
70 T. J. Kierman, History of the financial administration of Ireland to 1817, p.129.
71 A. P. W. Malcomson, Nathaniel Clements: government and the governing elite in Ireland, 1725-1775
on 20 November 2008.
72 James Kelly, ‘Harvests and hardship: famine and scarcity in Ireland in the late 1720s’, Studia Hibernica,
74 These deficits arose because of the method used in the collection of revenue by holders of this office. Once
collected, Irish revenue was allocated by the exchequer. This role was undertaken by the Treasurer who also
had a vice treasurer and deputy vice treasurer reporting to him. Both the treasurer and vice treasurer were
sinecure appointments and so the executive role was carried out by the deputy vice treasurer. Since this latter
role combined the receipt of funds collected with the payment of funds on behalf of government it carried the
additional titles of Receiver General and Paymaster General. The deputy vice-treasurer was permitted to make
private use of any residual balances in the treasury in the interim between receipt and payment of funds and
this ensured that such men became men of influence and power.
exchequer balances were required to be lodged at that institution and the Deputy Receiver Generals received an allowance of £1,700 per annum.\footnote{http://www.ancestryireland.com/hip_statutes.php?filename=13.2 accessed on 20 November 2008.}

During this period the custom was introduced of requiring appointees to particular public offices to provide bonds as security. However, ‘great laxity was shown in ensuring that the sureties who backed the bond were capable of meeting their bond’ and in consequence this strategy was not always successful.\footnote{Kiernan, \textit{History of the financial administration of Ireland to 1817}, p. 267.} Once revenue collectors were appointed it appears that no special check was made on whether the sureties were both living and solvent. In 1804 the situation with regard to twenty six collectors’ sureties was examined. Since a minimum of two sureties per collector was required a total of fifty-four in all were listed.\footnote{Twenty six collectors had fifty-four sureties since since two of the collectors had three sureties each.} Twelve persons on the surety list were deceased and had not been replaced, including Francis Noble who had died thirteen years earlier in 1791 and who had provided security for James Arbuckle, the collector at Donaghadee.

The revenue officers of the eighteenth century also availed of liberties other than those of a fiscal nature. In the fourth \textit{Drapier Letter} (1724) Jonathan Swift stated that ‘four of the Revenue Commissioners lived generally in England.’\footnote{Swift’s prose writings, ed. Temple Scott (12 vols, London, 1898), iv, p. 108, as quoted by Réamonn, \textit{History of the revenue commissioners}. p. 21.} In 1715 an act was passed by the Irish parliament which taxed absentee officials such as these at a rate of four shillings in the pound.\footnote{http://www.probertencyclopaedia.com, accessed on 11 Dec 2008.} The act covered all who received a government pension, salary or fee and could be avoided by being resident for at least six months per annum in Ireland. The act was repealed in 1753. A report of a Committee of Public Accounts dated 7 November 1783, listed the collector of taxes for Dublin county, the secretary to the Board of Excise, as
well as two customers, a gauger, three comptrollers and four searchers as absentee officials.\textsuperscript{80} The report does not provide any clue as to whether any of these officials leased their positions to others, as was often the case in such instances. Furthermore, the well paid positions of collector, customer, comptroller, and searcher were frequently filled by government nominees. The comptroller of Dingle in 1775, Robert Fitzgerald, was also a Judge of the Admiralty, and a Commissioner of Appeals, whilst also having a seat on the Linen Board.\textsuperscript{81} Both the searcher at Cork port and the Dublin collector of excise were also members of parliament. This practice of members of parliament also holding customs and excise positions was quite common at this stage and many of these positions were sinecures with the actual role being filled by deputies.

\textbf{The appointment of John Beresford}

Situations like this latter brought to the fore personalities like John Beresford who substantially influenced the direction taken by the excise in the following decades. The catalyst which caused the change was the growing concern of the British cabinet in the 1760s about the perceived and growing unpredictability of those who supported them in the Irish House of Commons. At that time, the British government, acting through the Lord Lieutenant, delivered its political objectives by employing a select coterie of influential parliamentarians who in return for political favours ensured the passage of legislation. These Irish politicians, known as ‘undertakers’ used the political favours so received not only to enhance their family prestige but also to maintain their authority amongst their parliamentary allies. The British concern arose from the fact that there was evidence that the undertakers were becoming less effective and their demands were becoming more

\textsuperscript{80} Kiernan, \textit{History of the financial administration of Ireland to 1817}, p. 268.
\textsuperscript{81} Ibid., p. 268.
exorbitant. In order to maintain a greater presence in Ireland it was decided that George Viscount Townshend, who was appointed lord lieutenant in 1767, should reside in Dublin for the duration of his term. Being resident allowed better observation of both the Irish government and its members. Upon Townshend’s arrival and as a response to the refusal of their usual demands the undertakers exerted their power by having a vote for augmentation of the military voted down. This led to a period of confrontation which principally centred on the power of appointment of the Revenue Board. This subject was specifically chosen by Townshend as the method by which he would endeavour to reduce the undertakers’ power and transfer the British reliance for support in the Irish parliament to a new group consisting of his own supporters. In doing this, Townshend was also targeting John Ponsonby, speaker of the Irish House of Commons, and first commissioner of the revenue board but most importantly the leading undertaker. When first instituted, the power to appoint commissioners to the revenue board had been the prerogative of the lord lieutenant, but over time, this and other features of the original legislation were no longer practised. In Ireland it had become the tradition to appoint a single set of seven commissioners, five of whom were issued with patents as commissioners of excise while all seven received patents as both customs and revenue commissioners. In the process the Irish revenue commissioners had also taken on the authority to appoint sub-commissioners, deputies and other officers to both services thus reducing the power of the lord lieutenant. Townshend realised that by removing Ponsonby’s power to make revenue appointments and returning it to the lord lieutenant he could deliver his objective of cultivating a ‘Castle’ party in parliament. During this time London was slow to give Townshend full clearance on his

proposals. In October 1769 the Augmentation Bill and a Money Bill came before parliament once again but were again voted down. As a result the Irish parliament was prorogued, and in response the king called for stern measures. By February 1770, with the replacement of Grafton by Lord North, Townshend received authority to dismiss Ponsonby and other commissioners who were to be replaced with his nominees. By September 1770, sensing the difficulties of getting London to agree to give the lord lieutenant full power to appoint inferior officers, Townshend revisited his earlier proposal to divide the revenue board into two, an excise board and a customs board. In December 1770 Townshend’s proposals in this regard were accepted and in July 1771 Townshend forwarded his list of nominations for the two boards. Townshend also proposed that in future his prior approval should be required in advance of appointments of revenue officials. He proposed Sir William Osborne as the first commissioner of excise and John Beresford as the first commissioner of customs, with appropriate other nominations.

Having London’s agreement to these proposals, Townshend waited until February 1772 to announce the division of the revenue boards. In a move to avoid the necessity for full parliamentary approval Townshend had also organised to have statutory instruments prepared during the parliament’s recess. In consequence his announcement to the Irish parliament was a fait accompli. The rest of the parliamentary session proved difficult, many, (surprisingly including Beresford) did not attend parliament, others sought opportunities for patronage, and it became clear that Townshend had not adequately planned the implementation aspect of his new policy. His primary mistake was ‘the lack of

注:83 The nominees included Maurice Fitzgerald a customer at Dingle who had been suggested for a role of surveyor general. This suggestion was indicative of the policy followed by Townshend since apart from political expertise he also wished his appointees to possess other qualifications or experience which might prove valuable in the role of revenue commissioner. He also left a vacancy on the new board for a British nominee.
an act of parliament laying down the division of labour between customs and excise officers. Townshend was eventually forced to dismiss Richard Gore, a customs commissioner, and Sir William Osborne, the first commissioner of excise, for insubordination. In doing so he demonstrated that as government servants they came under the authority of the lord lieutenant. By November the king had signed the revised patents for those appointed to the new structure and this allowed Townshend to retire and Harcourt to take up his appointment as Lord Lieutenant.

While the squabbling over Townshend’s tactics continued it was concerns over the financial state of the country that forced Harcourt to re-unite the boards in 1773, a year after his appointment. This single revenue board of seven members and an absentee tax proposal were his contribution to the parliament in return for a more extensive revenue bill including access to patronage, higher duty rates, a new stamp duty and a tontine act to help clear revenue arrears. Harcourt used Townshend’s hard won initiatives to full effect and built on them to optimise their benefits even if that required re-uniting the separated boards so quickly after his appointment. His actions should not be seen as a judgement on Townshend’s strategy but rather his availing of the opportunity which Townshend’s achievement presented in order to remedy his own pressing financial issues. The history of this political episode is important to Irish distilling since as a result Beresford assumed power as a proactive Revenue Commissioner having a particular interest in the distilling industry at a very critical period. The distilling industry and its direction over the next forty years were critically impacted by the policies of John Beresford who was a very significant legislator in this regard.

85 Ibid., p.172.
The Irish House of Commons in the last two decades of the eighteenth century contained numerous influential personalities not least among them was John Beresford. Born in 1738, he attended Trinity College and was called to the bar in 1760. Beresford entered the Irish House of Commons in 1761, where he represented county Waterford. After having served as first commissioner of customs, he became Chief Revenue Commissioner in 1780. On 8 March 1777 Beresford was also confirmed in the honorary role of King’s Wine Taster, a post which carried an annual honorarium of £1,000. During his time in parliament, Beresford, who had a particular focus on the Irish distilling industry, became one of the most powerful and influential of all politicians by his primary strategy of furthering and supporting the British government’s Irish policies. He proved to be an

87 On Saturday 8 March 1777 the Revenue Commissions, Lord Naas, Mr Mason, Lord Clifden, Sir Hercules Langrishe, and Mr Waller approved the following minute: Received an order dated 18 January last signed by His Excellency The Earl of Harcourt, late Lord Lieutenant and counter signed by Mr Waite reciting that whereas in pursuance of His Majesty’s letter bearing date 3rd day of January 1777, Letters Patent have been passed under the Great Seal of this Kingdom, bearing date the 5th day of November 1772, whereby His Majesty granted unto His Majesty’s trusty and well beloved Counsellor, John Beresford and his son Marcus Beresford and the survivor of them the Office or Place of Taster of all Wines and other Liquors and Surveyor of the Outs and defects of same which should be imported from Time to Time into any Port Haven or Creek belonging to this Kingdom; and for constituting and appointing His Majesty’s said trusty and well beloved Counsellor, John Beresford and his son Marcus Beresford and the survivor of them the Office or Place of Taster of all Wines and other Liquors and Surveyor of the Outs and defects of same which should be imported from Time to Time into Port Haven or Creek belonging to this His Majesty’s Kingdom of Ireland; in which Letters Patent it is recited That there formerly belonged to the said Office or Place certain ancient fees which are not now paid. A Clause is therefore inserted in the said Letters Patent, giving and granting to the said John Beresford and Marcus Beresford a yearly salary of £1,000, to be placed on the Establishment of Customs in this His Majesty’s Kingdom of Ireland and paid out of that revenue to the said John Beresford, and Marcus Beresford his son, and the survivor of them; His Excellency sends herewith a copy of His Majesty’s said Letter and in further pursuance thereof, doth by his said order authorize and require the Board to cause the said Yearly Salary to be placed on the Establishment of Customs in this His Majesty’s Kingdom of Ireland and paid out of that revenue to the said John Beresford, and Marcus Beresford his son, and the survivor of them; His Excellency sends herewith a copy of His Majesty’s said Letter and in further pursuance thereof, doth by his said order authorize and require the Board to cause the said Yearly Salary to be placed on the Establishment of Customs in this His Majesty’s Kingdom of Ireland and paid out of that revenue to the said John Beresford, and Marcus Beresford his son, and the survivor of them; His Excellency sends herewith a copy of His Majesty’s said Letter and in further pursuance thereof, doth by his said order authorize and require the Board to cause the said Yearly Salary to be placed on the Establishment of Customs in this His Majesty’s Kingdom of Ireland for the said John Beresford, and Marcus his son, and the survivor of them, and paid to them out of that Revenue; which said Yearly Salary is to commence from the Day of the determination of the said former Letters Patent, and to continue during His Majesty’s Pleasure, provided nevertheless that in case the said ancient fees shall be recovered and received so as to amount to be equal to the said Yearly Salary or Sum of £1,000, clear of all Expenses of Collection, Management, Charges, Outgoings, and Deductions whatever, then and from such Time the said Yearly Salary of £1,000 shall cease Determine and be no longer payable. Ordered accordingly. : Minutes of the Revenue Commissioner, 8 March 1777 (TNA, CUST 1/137, p. 153).
88 Vansittart wrote on 27 September 1801 to Charles Abbot regarding Beresford: ‘With respect to Beresford’s opinion, though it must in all cases deserve great attention, yet the distillery has been so much his hobby-
extremely effective commissioner with a decidedly ‘hands-on’ style. A perusal of the minute book of the revenue commissioners confirms his attention to detail and his respect for regulation and order. This aspect is particularly well illustrated by the minutes of the commissioners during and immediately after the building of the Custom House, a project with which he was closely involved.  

As Chief Commissioner of Revenue, it fell to Beresford to answer in the House for the cost and expense of collecting the excise in Ireland particularly when that cost was compared to the costs in England. An incident which typifies the relationship between Beresford and Grattan occurred during a debate in the Irish House of Commons on Tuesday 11 November 1783 when the latter challenged Beresford regarding the costs involving the collection of the Irish excise. While accepting that there had been an increase amounting to £250,000 in the revenue receipts during the past year, Grattan said that ‘this sum would have been much more if the collection had not amounted to sixteen and one half percent [of the amount collected] and he was certain that it could be collected at an expense of ten percent.’ Grattan then moved that a committee be appointed to enquire into the cost of revenue collection. On Wednesday 31 March 1784 John Foster called on Henry Grattan to report to the house on the findings of the committee. In reply Grattan indicated that the cost

horse (as the brewery was Fosters) that I cannot help suspecting him of a little bias in the matter [the re-opening of the distilleries]: Abbot Papers (TNA, PRO 30/9/124, f. 272).

89 A typical entry concerns the discussions at the board held on Friday 22 Aug 1794 relating to a letter from James Gandon, architect and engineer. Gandon wishes to receive instructions on how he should dispose of surplus, but well seasoned, timber, remaining after the construction of the Carlisle Bridge. The board instruct him to use the timber in the construction of new stores at the Custom house. The minutiae of their instruction carry the obvious order to transfer the value of the timber from the account of the bridge to that of the Customs house. See board minute of Friday 22 Aug 1794 (TNA, CUST 1/240, f 86).

90 History of the proceedings and debates of the House of Commons of Ireland, 1781–1797, ii, 111-2. For comparison, Twentieth Report of the Commissioners of Inquiry into the excise establishment and into the management and collection of the excise revenue throughout the United Kingdom, 1836, p. 4, H.C. 1836, (22), viii, 179, shows cost of collection of the entire revenue for England in 1798 was 3.5 per cent, by 1809 this had reduced to 3 per cent, while in 1829 it had increased to 4.5 per cent. In 1835, the cost of collection in England was 6.8 per cent, in Scotland, 6.1 per cent, and in Ireland, the cost was 9.55 per cent, according to the same report.
of collection had increased from £81,000 to £180,000 in the twenty five years from 1758 to 1783, while also noting that the figure for 1783 had included £23,000 attributable to the building of the Customs House. As a percentage of the revenue collected the costs of collection had increased from thirteen percent to sixteen percent over the same period.\textsuperscript{91} Grattan agreed that an element of this increase was associated with costs classified as incidents rather than the establishment costs. John Beresford said in reply that assertions of extravagance had been liberally made for some years back and insinuations have been thrown out about the existing Board of Commissioners but that the report had fully acquitted them.\textsuperscript{92}

In 1782, a pamphlet was published which took the form of a letter to the Duke of Portland, then Lord Lieutenant of Ireland.\textsuperscript{93} It was written anonymously but is generally ascribed to a Thomas Campbell. Having touched very briefly on suggestions for reform in agriculture, trade and manufacturing, the author concentrated on an examination of, and suggestions for reforming, the Irish excise laws, particularly those governing Irish distilling. He criticised the revenue board and suggested that in order to benefit agriculture,

\textsuperscript{91} History of the proceedings and debates of the House of Commons of Ireland, 1781–1797, iii, 105-17. Beresford defended his higher costs by instancing a number of differences with England. ‘Though much greater than he had wished, was not so great as the Rt Hon Gentleman had stated, for in it he had included the incidental expenses of the Custom House and great works now carrying on; were these deducted, the expense of collection would not amount to fourteen percent, though formerly it had been eighteen percent; besides in comparing this country with England gentlemen had fallen into a mistake. A single great distiller in England pays more duty than a whole country here, though he requires but one officer to watch him, and the country, perhaps forty. He said there were twenty six ports in Ireland, of which nineteen do not produce a revenue equal to the expense of guarding them, and the whole balance in the public favour arises from seven ports, Dublin, Cork, Waterford, Belfast, Limerick, Derry, and Newry, though the necessity of watching the inferior ports must be obvious to every man. Now as it is said, that in England the revenue is collected at seven percent but of these seven ports that have been mentioned the revenue is collected at five and nine tenths per cent, the manner of estimating the expense of collecting in England and comparing it with this country is unfair; See History of the proceedings and debates of the House of Commons of Ireland, 1781–1797, iii, 111-2.

\textsuperscript{92} Ibid., iii, 112.

\textsuperscript{93} Anon, A letter to his grace the duke of Portland, lord lieutenant of Ireland, touching internal regulation: with particular strictures upon the linen board, excise laws, &c. &c., to which is added a series of aphorisms [...] (Dublin, 1782)
the price of domestic spirits should be reduced, exports of spirits should be encouraged and a less intrusive approach should be adopted by the excise officers when supervising distillers. The key to his proposed method of taxation lay in reducing excise taxation to give distillers more profit while basing the computation of duty liability on a process of ‘composition.’

My second principle is to adjust the rate of duty by annual composition, according to the solid contents of the still. It is well known how many times in the week, or year, a still can work: apportion then the duty in a ratio compounded of the times and content.  

This proposal suggested fixing a theoretical maximum rate of production for stills of various sizes and, once agreed, leaving the unsupervised distiller to pay his liability for duty in fixed monthly amounts. The legislation in force during this period specified that the duty payable was based on the principle of monthly ‘charges’ and in 1782, distillers were required to ‘charge’ or fill their still six times per month of twenty-eight working days. Duty was levied on that basis on all stills but excise supervision was never the less maintained since, if the number of charges exceeded the six which the law required, additional duty was payable on the excess. The publication of Campbell’s letter brought an immediate response from John Beresford. This speedy reaction may have been driven by the affront offered to Beresford’s stature in Ireland where he was ‘filling a situation greater

\[\text{\ldots}\]

\[\text{\ldots}\]

\[\text{\ldots}\]

\[\text{\ldots}\]

\[\text{\ldots}\]

\[\text{\ldots}\]

\[\text{\ldots}\]

\[\text{\ldots}\]

\[\text{\ldots}\]

\[\text{\ldots}\]

\[\text{\ldots}\]
than that of the Lord-Lieutenant. An added reason very likely arose from the fact that in 1782 the Rockingham whigs had taken office and Beresford wished to avoid accusations of inefficiency in his role of First Revenue Commissioner. This was particularly so, since the recipient of the letter, the duke of Portland, was a relative of the Ponsonbys and a Rockingham supporter. Beresford’s extensive knowledge of the distilling industry is apparent from his rebuttal of the arguments made in the original letter to Portland. Beresford found inaccuracies and contradictions in Campbell’s charges against the Revenue Commissioners. His informed analysis of the proposals for restructuring the excise taxation shows a keen awareness of the market-place by shrewdly apportioning the blame for the large amounts of illicit spirits then available to the activities of ‘fraudulent licenced (sic) distillers’. His analysis, based on the statistics of the distilling industry, illustrated how the opportunity clearly existed for licensed distillers to produce much more spirits than were actually recorded and reported. Although most commentators blamed illicit distillers for the problem, Beresford disregarded their role since he stated that ‘the private distillers of this country are a set of the poorest and the most wretched people in the country [ … ] no man has been known to make a fortune by that trade.’

As we shall see in the next chapter, many commentators, particularly those with vested interests such as landlords, criticised Beresford for the major transition in the direction of distilling legislative occasioned by his focusing on scale which occurred during his term as Revenue Commissioner. It was likely that his able response to Campbell’s letter

---

98 Beresford, *Observations on a pamphlet entitled a letter to his grace the duke of Portland*, p. 51.
99 Ibid., p. 54.

43
combined with the latter’s poorly argued facts which ensured official acceptance for the
direction being signalled by Beresford’s excise legislation at this time. Consequently, it
may have been his perceived popularity with the general public which caused Portland’s
successor, Earl FitzWilliam to act precipitously and attempt to dismiss him from the
revenue. This and other actions led to the recall of FitzWilliam and the reinstatement of
Beresford.\textsuperscript{100} In 1790 the Revenue Board was increased to nine members and Kiernan states
‘again the House of Commons protested.’\textsuperscript{101} Political changes of the second half of the
1790s involved Beresford in a wide range of developments. One of his most beneficial
achievements for Irish distilling was his role in helping to shape the commercial provisions
of the Irish Act of Union and in consequence this agreement opened the British market
which for some years thereafter proved a valuable outlet for Irish spirits. Because of
Townshend’s actions, Beresford was provided with the position and authority to impact on
the future of Irish distilling. His transformational, but painful, policies reconstructed its
scale from artisanal to industrial while his freeing up of the export channel gave it
opportunities for expansion. Beresford’s contribution to Irish revenue matters, and in
particular his influence on distilling, ended with his retirement in 1801 although his broader
political role continued until his death in 1805.\textsuperscript{102}

**The Irish Act of Union**

With the coming into effect of the Irish Act of Union in January 1801 the control of the
Irish revenue collection continued to be managed by the Irish Revenue Commissioners but
more direct British supervisory influence was soon apparent in a number of ways. At first

\textsuperscript{100} Jupp, ‘Beresford, John (1738-1805) politician’, p. 329.
\textsuperscript{101} Kiernan, *History of the financial administration of Ireland to 1817*, p. 257. Of these nine members, three
acted for both customs and excise, two further members acted for excise and four acted for customs issues:
Ibid., p.258.
the preparation of financial accounts in the new environment received priority. In preparation for the Union and in order to coordinate fiscal reporting, Castlereagh wrote to the Boards of Customs and Excise advising that the lord lieutenant required that accounts should be made up to 25 March 1800 without delay and that the Accountant General should also proceed ‘upon accounts until Michaelmas and December with all convenient dispatch.’

The coming into effect of the Irish Act of Union also gave the authorities an opportunity to address some Irish practices which had implications for the manner in which the Irish distilling industry was regulated. It was the practice for both customs and excise officials to charge the users of their services, such as distillers, agreed fees for their services. The total remuneration received by the officer therefore consisted of a fixed salary in addition to the fees earned. The salary paid was acknowledged to be wholly inadequate while the fees to be charged were clearly stipulated in law. The fee structure had been unaltered for a considerable period and in consequence had decreased in value. As a result the practice had developed whereby the amount of fees demanded by the officers far exceeded the specified amount for particular duties.

The fees now taken are in almost every instance unauthorised by law [ … ] The officers whom we have examined, generally stated their fees to be founded in usage only. They also mentioned various instances in which the rate of these fees had been settled by agreement or compact with the merchants.

---

103 Proceedings of his majesty’s government in Ireland respecting the better collection of the revenue, 1800-1804, p.1, H.C. 1805 (2), vi, 1.
104 ‘We are sensible that such a reform [salary and specified legal fees] would reduce almost every officer in the Customs to an income wholly inadequate to his decent maintenance and unsuitable to the responsibility of his situation.’ See Report of the Commissioners of Inquiry into fees and emoluments received in public offices in Ireland, 1806, p. 50, H.C. 1806, (6), viii, 1.
105 Report of the Commissioners of Inquiry into fees and emoluments received in public offices in Ireland, 1806, pp 49-50.
With the publication in 1806 of *The Report of the Commissioners of Inquiry into fees and emoluments received in public offices in Ireland* the extent of the problems which existed in the Irish excise became apparent in London. The Irish Revenue Regulation Bill in the House of Commons in 1809 contained a clause which would, if it received approval, give full amnesty to Irish excise officers who had defrauded the revenue, taken bribes or were otherwise guilty of corruption. This clause found resistance from Sir John Newport M.P. and former Whig Chancellor of the Irish Exchequer who often ‘looked to the needs of the brewers’ in parliament.\(^{106}\) In the ensuing debate, John Foster explained ‘that the pay of the excise officers in Ireland was too small for their maintenance, and consequently exposed them to the temptation of bribery.’\(^{107}\) The Scottish M.P., Francis Horner, expressed his astonishment at the motives for introducing the clause and spoke of his surprise at the universality of the offence in every department of the revenue in Ireland; but, most of all, at the circumstance of continuing in their places, and remunerating by advance of salaries, the very officers who had been one and all defrauding the revenue. Was there no possibility of finding any other men in Ireland with honesty and ability enough to fill the place of these men? \(\ldots\) then there should be men sought in some other part of the united empire.\(^{108}\)

Sir John Newport estimated the value of the Irish revenue plundered annually at £850,000. Henry Bankes M.P. indicated that such practices did not occur in the British excise.\(^{109}\)

When voted upon the clause was rejected but the debate provides a vivid picture of the extent and widespread corruption of the Irish excise. The system of specified fees for specific duties had obviously deteriorated into one of tipping and bribery and in consequence a report by Commissioners of Inquiry recommended that fees should be


\(^{108}\) Ibid.

\(^{109}\) Ibid.
abolished and a system of meaningful salaries introduced.\textsuperscript{110} Importantly for the future of the distilling industry in Ireland this action signalled a start to determined official efforts to weed-out problems of fraud, collusion and mismanagement in the Irish excise.

One such example was the problem of arrears outstanding in collectors’ accounts which also came in for examination at this time. Reports to parliament frequently listed revenue collectors whose accounts listed overdue balances at yearend. As early as 1710 it was reported to the Irish House of Commons that a sum of £84,489 4s. 6\textsuperscript{\frac{1}{2}}d. was ‘desperate’ or irrecoverable.\textsuperscript{111} The outstanding amounts which made up this total represented tax, such as excise duty not paid by distillers or otherwise due to revenue collectors. The accounting practice was to bring balances outstanding on collectors’ accounts into charge against them in the following accounting period. In this way the balances continued to increase and on the death of a collector it was the rule rather than the exception to find large sums due to the state.\textsuperscript{112} In Britain the Treasury had the power and the duty of sanctioning the writing off or reduction of revenue debts. This power to write off debts was not given to the Irish Barons of the Exchequer or other Boards of Account at this time.\textsuperscript{113} Thus amounts classified as bad debts in Ireland continued to appear in public accounts of income and expenditure as outstanding debts to the nation. The \textit{Journals of the Irish House of Commons} show that a balance of £72,061 was due to the Revenue by dead

\textsuperscript{110} Report of the Commissioners of Inquiry into fees and emoluments received in public offices in Ireland, 1806.
\textsuperscript{111} Kiernan, \textit{History of the financial administration of Ireland to 1817}, p. 134.
\textsuperscript{112} Ibid., p. 135. In this regard, \textit{Accounts relating to customs, excise, stamp duties, and post office in Ireland, 1801}, p. 41, H.C. 1801, (22), v, 183, show that Nicholas Gordan deceased collector at Naas had a debt of £2,829 outstanding at his death. Subsequently in 1793, a sum of £626 had been remitted in part payment of the debt which consequently then stood at £2,203. In \textit{Proceedings of his majesty’s government in Ireland respecting the better collection of the revenue, 1800-1804}, p 32, this outstanding of £2,203 again appears against the estate of Nicholas Gordan.
\textsuperscript{113} Kiernan, \textit{History of the financial administration of Ireland to 1817}, p. 135.
and dismissed collectors in 1777/78. By 1796, this amount had reached £88,019.\textsuperscript{114} By the 5 Jan 1802 the amount owed by deceased and dismissed collectors had reached ‘the enormous sum of £120,315 6s. 9d. 1/2’.\textsuperscript{115} Official interest in the issue became evident when George Cavendish, writing to the excise commissioners on behalf of the Lords Commissioners of the Treasury referred to this issue. He provided a summary of efforts to recover the sum and he also forwarded copies of letters to illustrate the inadequacy of measures taken to date. For instance in August 1796 the commissioners had referred the matter to their law agent to ‘sue for each and every one of the balances due’ but apparently this had been unsuccessful.\textsuperscript{116} The accuracy of the accounts presented sometimes became an issue. In 1802 the correspondence shows that George Maunsell, collector at Limerick was accused of having an unremitted balance of £3,950 and in reply he was able to show that this was an Accountant General’s error and the actual amount due was £1,021.\textsuperscript{117}

**Examples of some influential regulators of distilling legislation:**

Apart from presenting the opportunity of addressing potentially corrupting practices the Irish Act of Union brought forth some reforming regulators who were intent on raising levels of professionalism in the Irish excise. Soon after the appointment of the new Chief Secretary Charles Abbot in March 1801 a major initiative to learn more about the collection of Irish revenue, the associated structures, and the personnel involved in that role became...
apparent. Abbot had arrived in Ireland in July that year and almost immediately the new Chief Secretary wrote on behalf of the lord lieutenant on 28 July 1801 requesting a list of all customs houses, stores and other buildings including lighthouses, the latter to be identified as to whether they were lit by coal or oil.\textsuperscript{118} On 10 August 1801, Abbot wished to be informed of the reason a Surveyor General had been appointed to the Ennis Collection.\textsuperscript{119} On 24 August a blank form was sent out, which when completed, would provide details on the establishment of excise officers. On 1 September he requested a list of all officers in charge of collections over the previous twenty years.\textsuperscript{120} Thereafter Abbot issued a series of letters containing requests for detailed information concerning various aspects of the Irish customs and excise system.\textsuperscript{121} This continued throughout that September but principally during the last week of the month when Abbot sent letters seeking information on absentee collectors, Surveyor Generals’ reports, and suggestions on how Irish procedures might be brought into line with English practice.\textsuperscript{122} One Irish procedure he ordered discontinued was an ancient procedure which had evolved from the traditional sheriffs’ examinations held annually at the exchequer. Abbot arranged that in future collectors’ yearly accounts should be passed without the personal attendance of the collector in Dublin.\textsuperscript{123} Abbot also instituted a procedure whereby the Surveyor Generals would issue copy reports each quarter to the Lord Lieutenant in addition to the reports to

\begin{flushright}
\textsuperscript{118} Proceedings of his majesty’s government in Ireland respecting the better collection of the revenue, 1800-1804, p. 5.
\textsuperscript{119} Ibid., p. 6.
\textsuperscript{120} Ibid.
\textsuperscript{121} The information which follows concerning Abbot’s correspondence with the Revenue Commissioners is taken from Proceedings of his majesty’s government in Ireland respecting the better collection of the revenue, 1800-1804, pp 1-196.
\textsuperscript{122} Ibid., pp 7-9.
\textsuperscript{123} Ibid., p.8.
\end{flushright}
the Commissioners.\footnote{Ibid., p. 9.} In October Abbot involved himself in recommending nominees for positions in the revenue.\footnote{Ibid., p.10.} On 16 October Abbot queried if it would be expedient to direct a periodical change of certain excise surveys and walks.\footnote{This suggestion was driven by the belief that over familiar relationships between the excise officer and the trader could facilitate corruption which the frequent exchange of posts would help to prevent. See \textit{Proceedings of his majesty’s government in Ireland respecting the better collection of the revenue, 1800-1804}, p.10.} Abbot’s attention to detail is further evident in the letter he issued on 20 October 1801 concerning seating arrangements in the Customs House and which effectively separated the business of the two constituent revenue boards. One part was to be the ‘port’ business under the superintendence of Mr Beresford and the four Commissioners of Customs. The other department was the ‘inland’ business again under Mr Beresford and the four Commissioners of Excise.\footnote{Abbot’s detail included the fact that the Commissioners of the Port Department would sit in the Board Room whilst the Commissioners of the Inland Revenue should sit in the large room then in the possession of the Secretary for that Department.} Abbot further stated that the Lord Lieutenant expected that by this move the business of the revenue ‘will go with ease and dispatch.’\footnote{Ibid., p. 8.} ‘After the separation of 1790 both boards had been instructed to sit and act separately, this move [by Beresford] made the division more complete.’\footnote{\textit{Second report of the commissioners of inquiry into the collection and management of revenue in Ireland and Great Britain 1822}, p.17, H.C. 1822 (563), xii, 1, viii, 833.} Its real value lies in the fact that this instruction initiated a move, which by 1807 would see the boards of customs and excise formally separate once again.\footnote{Earlier instructions of the marquis of Buckingham and written to commissioners on his behalf by Sackville Hamilton on 17 October 1789 instructed the two boards to sit in a single room but at different tables. In his letter in 1801 Abbot comments that ‘two boards sitting in the same room although at different tables must necessarily interfere with and interrupt each other; that it is impossible for two secretaries to read at the same time to two boards sitting in the same room, without distracting the attention of both boards.’: lord lieutenant to revenue commissioners 20 October 1801, \textit{Proceedings of his majesty’s government in Ireland respecting the better collection of the revenue, 1800-1804}, p. 7. The letter went on to state that the lord lieutenant had requested that Abbot instruct the commissioners to divide their businesses into the two parts as outlined above.}
year the boards were formally divided into two separate boards, each consisting of seven commissioners.\textsuperscript{131}

It is evident from these examples that the Lord Lieutenant and his very energetic Chief Secretary played an extensive executive and managerial role in the affairs of the Revenue in Ireland in the period immediately after the passing of the Act of Union. This role was a continuation of that crafted by Townshend when in the early 1770s he wrested the control of the management of the revenue from the local commissioners such as Ponsonby. A subsidiary trend is also evident in the amount of correspondence and the numerous directions being received from the various chief secretaries in Dublin Castle during this period. In particular, the numerous proactive instances of Abbot’s interventions in his role as Chief Secretary may be seen as the beginnings of the dominant position which that office would later assume. Another personality who influenced legislation concerning Irish distilling matters was Robert Peel, who was appointed chief secretary for Ireland on 4 August 1812. Like Abbot, Peel was another post-union official who implemented important changes in the Irish excise administration and structure during his period in office. In his six years in Ireland, Peel ‘supervised the dismantling of the eighteenth-century Irish political system.’\textsuperscript{132} Peel targeted the three areas which ‘best exemplify the operational hazards of the Irish patronage system, the church, the law, and the revenue.’\textsuperscript{133}

It was Peel’s reaction to the appointment of the Irish revenue’s chief commissioner, 

\textsuperscript{131} In 1807 the boards were entirely separated by virtue of an act of parliament [46 Geo iii, c.58] which gave the power to the King of appointing seven commissioners of each revenue […] in 1819 it was determined by the government to reduce the number of commissioners in each board to five, as ‘vacancies should occur’: Second report of the commissioners of inquiry into the collection and management of revenue in Ireland and Great Britain 1822, pp 17-8.


William Hawthorne, in 1814 which demonstrated his ability to influence patronage in the excise. Hawthorne was ‘literally forced upon the Irish Government against its will by the cabinet.’

Hawthorne’s anger soared when Peel asserted the government’s prerogative in all revenue appointments and rejected outright a scheme to grant Hawthorne his own revenue police. This action was indicative of Peel’s determination to protect the jurisdictional control of the Castle from the Board of Excise. As we have seen this authority had been reinstated by Townshend over thirty years previously. Shipkey emphasises a number of aspects of Peel’s personality and Peel’s efforts to enhance his personal authority combined with his objective of increasing the efficiency of administration are most evident in this analysis. Douglas Kanter reaffirms Peel’s focus on professionalism and the resulting increase in efficiency as one of the results of Peel’s tenure. These attributes are well illustrated by Peel’s other actions which impacted on the excise. Upon appointment, his first challenge was presented by recent House of Commons legislation which prevented the distillation of grain. This prohibition was driven by a predicted potato shortage and the consequent need to conserve grain. Wellesley Pole, Peel’s predecessor, had opposed the prohibition but failed. Peel wrote to Lord Liverpool and reminded him of ‘the profits gained from taxes on whiskey.’ During the following year Peel made the cabinet in London aware of the risk that illicit distillation might increase due to the prohibition and to further emphasise his revenue arguments he made them aware that whiskey stocks were

135 Shipkey, ‘Problems of Irish patronage during the chief secretaryship of Robert Peel, p.55.
decreasing. By the following autumn distilling of grain had resumed ‘and the distilling industry enjoyed another spurt of prosperity.’

Peel’s determination to eliminate illicit distillation is further evidence of his focus on efficiency in excise management. Townland fines had been initially introduced in Ireland in the 1790s in an effort to combat illicit distillation. In another chapter we will see how, over time the fines became a very controversial issue and their implementation, as a result, was widely obstructed. By the end of the first decade of the 1800s official attitudes were questioning the value of the legislation mainly because of local opposition and the increasing expense of implementation. Wellesley Pole succeeded in having the legislation suspended in 1810 and it was subsequently repealed in 1812. Upon appointment, Peel’s review of the matter led him to the conclusion that if correctly implemented the townland fines could be effective since ‘private stills could not be operated without the complicity of the entire locality.’ In spite of Pole’s continued opposition a bill to reintroduce townland fines was passed in the House of Commons in 1813 and was fully operative by that autumn.

Perhaps Peel’s most important initiative in relation to the Irish excise came in 1816-17 with the consolidation of the Irish and English exchequers. The Irish Act of Union promised that the ‘Irish executive was to maintain a separate treasury for twenty years.’ Irish taxation had increased beyond projections principally because of the Napoleonic wars and the Liverpool ministry hoped to alleviate the tax burden by this action. The effects

\[\text{\textsuperscript{139}}\text{Ibid., p. 294.} \]
\[\text{\textsuperscript{140}}\text{Ibid., p. 298.} \]
\[\text{\textsuperscript{141}}\text{Ibid., p. 299.} \]
\[\text{\textsuperscript{142}}\text{Shipkey, ‘Problems of alcoholic production and controls in early nineteenth-century Ireland’, p. 299.} \]
\[\text{\textsuperscript{143}}\text{Kanter, ‘Robert Peel and the waning of the “Influence of the Crown” in Ireland, p. 67.} \]
\[\text{\textsuperscript{144}}\text{Ibid.} \]
entailed the elimination of the Irish Chancellor of the Exchequer and five commissioners of
the treasury, all of whom had seats in parliament. In return a new office of vice-treasurer of
the exchequer was created who would also sit in parliament. After a difficult passage
through the House of Commons the proposal was passed in 1817. Malcomson has pointed
out that as a result of the consolidation, English M. Ps. could no longer rationalise the
outlay of Irish patronage by maintaining that the cost was a charge against Irish, rather than
British revenue. 145 It thus delivered a reduction in Irish patronage opportunities while
providing additional pressure for the reform of Ireland’s establishment. 146 The ground was
now prepared for the most fundamental change in direction in Irish excise’s management of
distilling since 1661. This change is important since it brought the integration of the Irish
excise with its counterparts in the rest of the United Kingdom. But its full impact will be
evident in the next chapter when it becomes apparent that the initiative also incorporated
the simultaneous freeing-up in the regulation of Irish distilling which formed the defining
basis for current legislation in that sector.

146 Indicative of the new British interest in this aspect of the administration of Irish excise affairs was the
resolution of the House of Commons in June 1819 which requested the lord lieutenant to inquire into the
stores department of the customs in Dublin. Charles Grant as chief secretary to Lord Talbot carried out the
investigation which showed that Henry Barré Beresford and John Claudius Beresford shared the duties of
storekeeper under patent. They were originally entitled to a salary, and fees in addition to the share of the rent
paid by the merchants for the use of the King’s warehouse. With the removal of fees they were paid an annual
lump sum of £5,975 and out of this sum they employed a deputy who actually performed the duties
of storekeeper. In return the deputy storekeeper was paid £300 per annum by the Beresfords. Charles Grant
wrote to the lords of the treasury on 15 January 1821 and advised that he had come to an agreement with the
Beresfords which would see the number of employees at the warehouse reduced substantially and in
consequence the annual salary bill would be reduced from over £10,000 to £3,450 while the Beresfords’
annual fee was also reduced to £4,675 after agreed deductions: Proceedings on investigation into departments
of customs, excise and stamps as to a reduction in the expense of collecting the revenue, pp 29-32, H.C. 1821
(392), xix, 87. This episode is recounted in order to illustrate the nature of sinecure arrangements which were
typical of the mode of management in the public service at that time.
The start of integration:

In 1822 Baron Thomas Wallace wrote about the situation with regard to illicit distillation in Ireland:

Parts of that country have been absolutely disorganised and placed in opposition, not only to the civil authority, but to the military force of the government.\(^{147}\)

These sentiments not only described the environment which existed in Ireland at that time but they also carried an unwritten expression of the urgent need for remedial action to bring about normal conditions in Ireland’s turbulent distilling industry. Ireland’s distilling industry was an important contributor to the treasury since in 1822 it generated £811,428 revenue from the 2,950,647 gallons distilled. While these figures might appear healthy there was valid reason for the robust words expressed by Thomas Wallace since eleven years earlier, in 1811, a total of 6,500,361 gallons of spirits had been distilled.\(^{148}\) This situation combined with the recent unification of the treasuries of the three countries of the United Kingdom provided the basis for the British government to institute an inquiry into Irish and Scotch excise legislation under Thomas Wallace in 1822.\(^{149}\) The brief given was to ‘make suggestions for assimilating the mode of charging, managing and collecting the several branches of the Public Revenue of the Crown in Ireland to the mode practised in Great Britain.’\(^{150}\) This request resulted in Wallace’s production of twelve major reports on the overall state of revenue in Ireland. In his first report he outlined his intended approach to the brief which he had been given and in particular he showed clear intent to address two issues immediately. He indicated he would examine the administrative structures and

---

\(^{147}\) Commission of Inquiry into the collection and management of revenue in Ireland and Great Britain, Fifth Report, (Distilleries) 1823, p. 3, H.C. 1823 (405), vii, 253.

\(^{148}\) Commission of Inquiry into the collection and management of revenue in Ireland and Great Britain, Fifth Report, 1823, p. 19.

\(^{149}\) Ibid.

\(^{150}\) Commission of inquiry into Collection and Management of the revenue arising in Ireland and Great Britain, first report, 1822, p. 3, H.C. 1822 (53), xii, 1.
procedures used to manage revenue in both Ireland and the United Kingdom and additionally he would examine the legislative bases on which revenue was assessed and levied in the constituent countries of the United Kingdom.\textsuperscript{151}

The principal occupation of the officers of the customs in the several ports of Ireland arises either out of the collection of those restrictive duties on certain articles of British produce, which, by the Act of Union, were imposed, and continued for a period which expired in the year 1820, or of those, which in the Act of Union, are distinguished as “Countervailing Duties”.\textsuperscript{152}

Wallace was severely critical of the Irish customs establishment’s efficiency and service levels but in regard to the Irish excise, he was devastating. He cited the evidence of the English officers who were sent to Ireland in advance of the inquiry as declaring that ‘not one of the duties which came under their examination […] appeared to be duly collected in Ireland.’\textsuperscript{153} On practices in the distilling industry he stated:

> It is a subject of general notoriety that an excess of more than that amount [i.e. the declared amount] is usually manufactured and finds its way into consumption without the payment of duty. The existence of this practice has been long known to the whole department of the excise. We find no trace of any measures for the correction of so extensive an evil […] If upon every 1,000 gallons of spirits produced by the Irish distiller he is charged with a duty on 750 gallons only […] leaving him at liberty to dispose clandestinely of the remaining 250 gallons free of duty\textsuperscript{154}

Wallace was also critical of the practice of patronage since it put unqualified people into positions of authority and the resulting lack of detailed knowledge caused complacency and inefficiency. He cited patronage as a causative agent of Ireland’s higher costs since ‘there was a tendency to render these offices more suited, in point of emolument, to persons of

\textsuperscript{151} As a signal of his determination to ‘hit the ground running’ in his first report he advised the Lord Lieutenant that the vacant position of Irish receiver general of customs and excise should not be filled and he identified the countervailing duties introduced by virtue of the Irish Act of Union as presenting a major impediment to his aim of reducing the establishment numbers in the Irish revenue service: ibid., p. 4.
\textsuperscript{152} Ibid.
\textsuperscript{153} Commission of inquiry into Collection and Management of the revenue arising in Ireland and Great Britain, second report, 1822, p. 12.
\textsuperscript{154} Ibid., p. 11,
superior education and habits of life. He further cited the costs of collection in both customs and excise as being excessively high in Ireland and produced a valuable tabulation of costs in the three countries in support. In view of arguments such as these and in view of the apparent lack of consistency in the application of regulations, Wallace proposed a full amalgamation of the three separate revenue boards. At that time, the situation with regard to commissioners in each country was as shown in Table 1.1 below:

Table 1.1 Number of revenue commissioners in the U.K. in 1822

<table>
<thead>
<tr>
<th>Commissioners of...</th>
<th>Customs</th>
<th>Excise</th>
</tr>
</thead>
<tbody>
<tr>
<td>England</td>
<td>9</td>
<td>9</td>
</tr>
<tr>
<td>Scotland</td>
<td>5</td>
<td>5</td>
</tr>
<tr>
<td>Ireland</td>
<td>5</td>
<td>6¹⁵⁶</td>
</tr>
<tr>
<td><strong>Totals:</strong></td>
<td><strong>19</strong></td>
<td><strong>20</strong></td>
</tr>
</tbody>
</table>

*Source: Commission of inquiry into Collection and Management of the revenue arising in Ireland and Great Britain, second report, 1822, p. 18.*

Wallace proposed a single commission for each branch of the revenue i.e. customs and excise, to manage that particular branch of the revenue throughout the United Kingdom. Each commission should consist of thirteen members and one commissioner should reside in Ireland for fixed periods of three years. Irish and Scottish matters would be dealt with on the basis that ‘to the general board in London should be joined four local commissioners having all the power requisite for acting in conjunction with one or more of the general

¹⁵⁵ Ibid., p. 15.
¹⁵⁶ The anomaly of six excise commissioners arose from the fact that the number of commissioners on each board was fixed at five in 1819 but this reduction would only occur as vacancies arose which were not filled.
commissioners in Ireland or Scotland only." The first two Irish commissioners to sit in that position in London were William Plunkett and the Hon. James Hewett. Wallace proposed that a subsidiary board sit in Dublin but which derived its authority from London. This latter board ceased to exist in 1830 and a commissioner from London continued to participate in Dublin affairs until 1834 when all Irish excise business transferred to London where it was ‘initially under seven commissioners.' Parallel arrangements were proposed and implemented for Scotland although the situation there was closer to that which existed in London due to the longer period of union between these two countries. Wallace suggested many reductions in the excise establishment and the rationale for these reductions came from his adjustments to taxation and excise legislation. By eliminating some forms of taxation and simplifying others the Irish excise establishment reduced in numbers from 1,071 persons in 1818 to 699 persons in 1835, ‘notwithstanding the increase in the number of distilleries from thirty-seven to ninety-five and there being now employed on an average above two officers at each distillery.’ By suggesting the regular exchange of English and Irish excise officers Wallace proposed an important means of assuring that standards were raised and that such improvements became permanent. For instance, in regard to the post of examiner of gaugers’ books he stated:

---

159 Excise establishment. Report of a committee of the board of excise, appointed to report to the board, upon the several observations and recommendations of the commissioners of excise inquiry, comprised in their twentieth report; with an appendix, containing the several documents and accounts referred to 1837, pp 161-2, H.C. 1837, (96), xxx, 397.
160 There were many other changes to Irish excise legislation which Wallace introduced but the innovations reviewed in this section relate to those innovations which impacted on the administrative structure of the excise as it existed in Ireland in the period under review in this thesis.
161 Excise Establishment. Report of a committee of the board of excise, appointed to report to the board, 1837, p. 142.
It appears to us, however, more desirable to select, as ‘Examiners’ [sic] in Ireland, ten of the forty persons now acting as examiners in England, [...] the vacancies thus occasioned in England may be supplied by individuals taken from the most active and intelligent officers of the lower rank in Ireland; and by these means, the English examiners will obtain a knowledge of the laws and practise in Ireland and qualify themselves for promotion in that country, whilst the Irish officers will, in like manner obtain a knowledge of the laws and practise in England with a view to the same object.  

The minute-book of the Excise Board reflects the urgency given to the implementation of this policy during 1824-25. For instance on Friday 13 February 1824 the minute states:

Ordered that the under mentioned Persons be placed upon the List of Compensation allowances upon Abolition of Office at the rates specified opposite their respective names; that the same be paid out of the Gross consolidated Duties of Ireland; and that their offices be struck off the Establishment of the Revenue, viz

<table>
<thead>
<tr>
<th>Name</th>
<th>Class</th>
<th>District</th>
<th>Compensation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Geo. Tottenham</td>
<td>1st</td>
<td>Cork District</td>
<td>£130</td>
</tr>
<tr>
<td>Edw. Moffett</td>
<td>2nd</td>
<td>Maryborough Dist.</td>
<td>£75</td>
</tr>
<tr>
<td>Issac Williams</td>
<td>2nd</td>
<td>Naas District</td>
<td>£75</td>
</tr>
<tr>
<td>John H. Browne</td>
<td>3rd</td>
<td>Mallow District</td>
<td>£45</td>
</tr>
<tr>
<td>Flanagan Tracy</td>
<td>2nd</td>
<td>Athlone District</td>
<td>£33</td>
</tr>
</tbody>
</table>

Total: £358

On Wednesday 27 October 1824, the sub-commissioners in Ireland ordered that ‘extended commissions’ be drawn up by the solicitor for a total of ninety-one officers who were ‘appointed for particular situations notwithstanding they are frequently employed at considerable distance there-from.’ Among the officers who were being asked to extend the area under their supervision were familiar names such as Daniel William Logie, Samual Morewood, and Nathaniel Monck.

163 CUST 110/2 contains the minutes for portion of that year, and records many changes in the Irish excise structure which were obviously in line with Wallace’s recommendations.
164 Minutes of the Revenue Commissioners, 13 Feb. 1824 (TNA, CUST 110/2, pp. 1-2).
165 Ibid., (TNA, CUST 110/2, pp. 26-9).
By 1826, changes in structures and responsibilities had obviously been almost fully addressed since the minutes now portray a new emphasis by recording the exchange of English and Irish officers. Thus on Wednesday 18 April 1826 ten English ‘acting country Examiners’ are requested ‘to proceed forthwith to Dublin and act there under the directions of the local board in the room of nine named Irish officers ‘who have been appointed supervisors and Joseph Shaw, an examiner’. The English officers had come from areas as diverse as the Isle of Wight, Northumberland, Plymouth, Cornwall and Sheffield.\textsuperscript{166} Wallace’s confidence in the efficiency and skills of the English officers and particularly their ability to raise standards and re-establish discipline in cases of neglect or indiscipline is also apparent in the minutes of the Excise Board. With the arrival of the English officers, minutes appear in which matters of neglect of duty or performance issues appear and which English officers are detailed to rectify. For instance on Thursday 27 April 1826 the board minutes read:

Patrick Duan, Supervisor of Carlow, district Kilkenny Collection, who was suspended having neglected to report in his diaries numerous instances in which the officers in his district had changed and altered the particulars of their surveys together with other errors, neglects, and irregularities committed by them in the performance of their business […] ordered that he be discharged; and that William Brown, Examiner in the English Establishment succeed him.\textsuperscript{167}

The value to Irish officers of exposure to English experience is also evident from the minutes. On Wednesday 14 June 1826 the minutes record that eleven examiners ‘who have been instructed in their duties of an examiner in England’ were appointed to the role of supervisors of vacant districts in Ireland. Among these were James Morgan who was appointed to the Naas district and Bernard Samuel Reddy who was appointed to the

\textsuperscript{166} Ibid., 18 Apr. 1826 (TNA, CUST 110/2, pp. 30-1).
\textsuperscript{167} Ibid., 27 Apr. 1826 (TNA, CUST 110/3, pp. 32-4).
Mountmellick district. The re-structuring continued into 1828, since the minutes record that on Thursday 11 December 1828, John Baker, First Supernumerary Collector on the English establishment was appointed to succeed Samuel Morewood, Collector of Mallow Collection who had been ‘appointed Collector of Naas Collection at his own request.’ Morewood succeeded John Ryan who had been transferred from Naas to Londonderry Collection. The reason for this transfer in December 1828 becomes apparent since the minutes for 19 February 1829 record that James Spring of the Londonderry Collection did not state to the Board three offences against the revenue discovered in his district on July 23rd and 31st and September 24th before November 8th when it appeared that he had neglected to state five others discovered between August 29th and September 28th which were not stated until the month of December, after an enquiry had been ordered to be made into the cause of the delay in stating the first three […] ordered that he be discharged.

Full integration of the excise organisations of the United Kingdom:

These few examples of the numerous entries in the minutes of the commissioners illustrate that Wallace’s recommendations were taken very seriously by the board and in consequence when Sir Henry Parnell subsequently investigated the efficiency of revenue collection in 1836 there were few ‘low growing’ fruits for harvesting. Sir Henry Parnell’s report printed in 1836 was one of twenty reports covering tea, wine, brewing, bottles, starch, vinegar, auctions, soap, bricks and other commodities then subject to excise taxation. His final report, the twentieth, is the one most relevant to this review, covering the management of the excise establishment of the United Kingdom. His focus is concerned

---

169 Ibid., 11 Dec. 1828 (TNA, CUST 110/4, p.61).
170 Ibid., 19 Feb. 1829 (TNA, CUST 110/4, pp. 69-70).
171 Twentieth report of the Commissioners of Inquiry into the excise establishment, and the management and collection of the excise throughout the United Kingdom. Excise establishment 1836, H.C. 1836 (22), xxvi, 179.
with the costs attached to the collection of excise revenue and the efficiency of the existing structures to meet the demands placed upon them. While the greater part of his recommendations concerns English matters and in particular matters appertaining to the London-based excise board, there is one recommendation which is important from the Irish point of view. To put matters in context the entire gross excise revenue in 1835 was £15,000,000 while the cost of collection in the United Kingdom was just over £1,000,000. Parnell targeted a cost of collection of £600,000 or a saving of £400,000 which he suggested should come from increased operating efficiencies. He suggested changing secretarial routines, closing a printing works which the excise operated, and closing down a distillery run by the excise to rectify seized spirits which were later sold.\footnote{Twentieth report of the Commissioners of Inquiry into the excise establishment, 1836, pp 65-9.} He indicated instances of administrative inefficiencies among the ranks of the commissioners, such as delays in completing many issues tabled for action in official minutes. These problems he blamed in a number of places in the report on the fact that the commissioners did not have practical experience and consequently there was an over-reliance on the role of the surveyor general examiners for advice and recommendations. He cited the customs commissioners as examples since all of them had ‘come up through the ranks’. He proposed closing down the Dublin and Edinburgh excise solicitors’ offices and consolidating all the work in London. One benefit here was the fact that this course of action opened up the future possibility of consolidating all excise legislation into a single statute. His major recommendation concerned his proposal to abolish the Irish revenue police.

[This force] was introduced in 1787, at which period a proposal was made by an individual resident in county Leitrim, being in the nature of contract, by which he undertook to keep down illicit distillation in a certain district at a stipulated rate of
remuneration. This proposal was accepted, under the authority of the Lord Lieutenant, by way of an experiment for one year, and appears to have led to similar contracts with seven other individuals for other parts of the country. [...] the engagements were continued until 1818 when the service was undertaken in a different form by the Excise department.

Parnell based his recommendation to disband the revenue police on the apparent success at that time of the government’s anti-illicit distillation policy. The policy consisted of reducing excise tax in order to allow the legal distiller to sell competitively with the illicit distiller. Parnell indicated that a previous reduction of one shilling in excise duty over three years had a very small effect on revenue but a very large increase in the volume of spirits declared to the authorities see Table 1.2:

Table 1.2 Spirits brought to charge in Ireland, 1833-35

<table>
<thead>
<tr>
<th>Year</th>
<th>Gallons distilled</th>
<th>Duty rate</th>
<th>Value of Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>1833</td>
<td>8,168,596</td>
<td>3s. 4d.</td>
<td>£1,361,432</td>
</tr>
<tr>
<td>1834</td>
<td>9,708,416</td>
<td>3s. 4d.</td>
<td>£1,369,310</td>
</tr>
<tr>
<td>1835</td>
<td>11,381,223</td>
<td>2s. 4d.</td>
<td>£1,327,809</td>
</tr>
</tbody>
</table>

Sources: Digest of the reports of the Commissioners of Inquiry into the Excise Establishment, 1837, p.176, H.C. 1837, (84), xxx, 139. Morewood, A Philosophical and Statistical History of the ...use of Inebriating Liquors, p. 730.

Stating that ‘nothing can be more complete than the success of the experiment has been of reducing the duty; and every pretext is evidently removed for continuing the immense expense of £40,000 a year in maintaining the revenue police.’ To support the excise officers after the abolition of the revenue police Parnell proposed ‘resorting to the

\(^{173}\) Seventh report of the Commissioners of Inquiry into the excise establishment, 1835, p. 26, H.C. 1835 (8), xxx, 33.

\(^{174}\) Digest of the reports of the commissioners of inquiry into the excise establishment, 1837, p.176, H.C. 1837, (84), xxx, 139.
constabulary force which consists of 7,694 men posted in small barracks at no great distance from each other.'

Parnell’s report did not find favour with the Commissioners of Excise who set up ‘a committee to report on the several observations and recommendations of the Commissioners of Excise inquiry.’ The report in minute detail addresses each recommendation and makes assertions about the credibility of witnesses while also highlighting perceived obstacles to the implementation of some suggestions. Mark Saurin Solicitor to the Excise Board in Dublin in a three page letter objected to the proposal to consolidate his Dublin office with that in London. Daniel Logie joined other surveyor general examiners in a letter clarifying their role. The committee agreed with the proposal for the abolition of the Irish revenue police since once the excise officers were supported by police the issue of whether they were styled ‘Constabulary Police’ or ‘Excise Police’ did not matter. With the demise of the revenue police and the full consolidation of the excise management to London the uniqueness of the Irish excise structure was lost until the advent of Ireland’s independence.

**Conclusion:**

This current chapter has provided evidence of a number of unique properties arising from the Irish provenance of the excise which were instrumental in defining both aspects of the way of working and the end state of that organisation locally. For instance it described the country-wide excise structure which was progressively put in place to coordinate the collection of excise taxes. It has shown that in Ireland the refocusing of the distilling

---

175 Ibid., p.177.
176 *Excise establishment. Report of a committee of the board of excise, appointed to report to the Board upon the several observations and recommendations of the commissioners of excise inquiry comprised in their twentieth report;...* 1837, p. 141.
177 Ibid., p.150.
industry as a result of the Industrial Revolution was manifested in the centrally-driven and reforming regulations which drove the transition from artisan distilling to industrial scale operations. These regulations were driven by John Beresford whose emergence into a position of power was centred in the struggle between the Irish Parliament and Dublin Castle. In Ireland the excise achieved its mission with varying levels of success but always at a greater cost than in England, or following the Act of Union, in other parts of the United Kingdom. These adverse comparisons with British experience arose from the specific circumstances which existed in Ireland. Finally the coming of the Irish Act of Union brought a new focus to the Irish excise and as a result a more professional approach to the supervision of Irish distilling. This occurred after a lengthy period during which the Irish excise was a distinctly Irish institution with separate legislation and subject to Irish political governance and influences. Although combined with a loss of independence, the restructured Irish excise increasingly achieved levels of efficiency in performance and lower collection costs which eventually benefitted the Irish distilling industry. During this latter period of progressive integration of the excise services throughout the United Kingdom some astute Chief Secretaries availed of the opportunity to employ the excise for broader political purposes. The following chapter will further examine how the legislation enacted during this period from 1661 to the 1800s influenced the evolution of the Irish distilling industry.
Chapter 2

The formative impact of legislation on Irish distilling

Introduction

This chapter explores the impact which Irish parliamentary governance, as embodied in legislation, exerted upon the development of the distilling industry in Ireland. The industry incrementally developed primarily as a result of its adoption of relevant technical advances during the eighteenth and nineteenth centuries. These include the industry’s early adoption of scientific principles, the application of steam power, the coming of the Industrial Revolution and the application of capital investment. What follows examines the formative effect of parliamentary regulation in this evolutionary process since it was through legislation that the use of such innovations was officially sanctioned.

As described above, prior to the Restoration, parliamentary influence on distilling was mainly exercised by farming the privilege of issuing distilling licences ‘from the Lord Deputy under the Great Seal’ in exchange for revenue.\(^1\) Subsequent to the Restoration, the use of the proceeds of excise duties for fiscal purposes increased in importance as the proceeds of the Inland Excise were incorporated into the new ‘Hereditary Revenues’ granted to Charles II during the 1662 session of the Irish parliament.\(^2\) As the importance of distilling in Ireland developed during the eighteenth and nineteenth centuries, the associated and ever-increasing volumes of regulatory legislation falls into three clearly delineated periods, and into distinct categories which facilitate its examination.

---

\(^1\) McGuire, *Irish whiskey*, p. 92, as, for instance, in 1556 under 3 and 4 Philip and Mary, c. 7, sections 1-2.

\(^2\) Kiernan, *History of the financial administration of Ireland to 1817*, p. 83.
Phase one of Irish distilling legislation spans the late seventeenth and early eighteenth-centuries, and regulations, which had as their primary objective the generation of revenue. Although available parliamentary archives provide relatively scant data as to the extent and location of Irish distilleries at this time, a study of the period is helpful because of the information pertinent to the distilling technology revealed by the statutes.³ This information, initially employed by the state to control, assess and thereby value excise farming opportunities is particularly useful, since without it eighteenth-century manufacturing may sometimes appear ‘opaque and even backward.’⁴ ‘For the excise at that time this puzzling space [the distilling technology] needed to be de-mystified in order to be gauged.’⁵ Having gained this technical expertise, Ashworth defines the state’s growing involvement in excisable activities:

The constitution and stages of a taxed manufacture had to be defined and made clearly accessible to the excise method. As well as defining what ingredients manufacturers could use, it also dictated what times they could begin production and what shape the site of production should be.⁶

Phase two of Irish distilling legislation illustrates how the state, once it achieved a reasonable competency in distilling technology proactively applied it to produce increasingly more complex legislation. This phase coincided with the difficult years at the end of the ‘long’ eighteenth-century which was a period when the exigencies of nation building and war demanded increasing amounts of stable and predictable revenue. Consequently the excise legislation of 1780-1823 reflected this requirement for predictability and substance in revenue collection. This was achieved by simultaneously

³ Some data on the location of stills in Ireland is available in Irish House of Commons Journal 1757, appendix, p. xxvi, 29 October 1757, or in the manuscript entitled ‘List of places where there are licensed stills in Ireland, 1766-1772’, (N.A.I. MS. 5955), [1772].
⁵ Ibid., p. 182.
⁶ Ibid., p. 183
pursuing two legislative objectives, the first aimed at generating fixed annual revenue from distilling, while the second sought to encourage scale in the industry. A further feature of the legislation introduced during this period resulted from the increased demand for grain prompted by the growth of distilling. This manifested itself in the frequency with which the Irish parliament was forced to set parameters on grain usage between distilling and the population’s food requirements, particularly at times of grain or harvest problems. The twin legislative emphases on scale and predictability pursued during this second phase soon resulted in serious quality and production problems. These defects were only addressed in 1823 with the inauguration of a third phase of legislation which introduced to Ireland a more liberal licence system for distilling regulation. Vivien Dietz says of the earlier introduction of a similar system in Scotland that ‘it reconfigured the distilling industry there along several axes.’\(^7\) Exactly the same claim may be made for its introduction in Ireland since the move facilitated technological innovation and allowed Irish distillers to address quality issues. These liberties combined with the simultaneous duty decreases of approximately fifty per cent hastened a reduction in the practice of widespread illicit distilling in Ireland.\(^8\) Dietz’s analysis shows that the earlier change in Scotland also facilitated technology, improved quality and stimulated consumer demand, but conversely there ‘[it] encouraged the extension of an illicit market.’\(^9\)

Finally parliamentary regulation also impacted on distilling when the Lord Lieutenant issued proclamations during periods of shortage or harvest problems to ensure


\(^8\) The evidence for this association lies in the account provided by Wallace’s enquiry into the suitability of the licence system which also commented on the effects of varying spirit duty levels on beer sales. See \textit{The fifth report of the commissioners of inquiry into the collection and management of the revenue arising in Ireland 1823}, pp 19-20.

\(^9\) Dietz, ‘The politics of whisky: Scottish distillers, the excise, and the Pittite state’, p. 65.
that scarce supplies of grain and cereals were reserved for the production of essential foodstuffs like bread and to prevent their use in non essential items such as malt or spirits. The history of such proclamations will be reviewed as a single integrated subject and implications for the accurate interpretation of some distilling records outlined.

**Phase one 1661-1780**

While the association between distilling and its role as a source of reliable and substantial state revenue was permanently formed in 1661 there were earlier occasional, documented initiatives whose objective was to regulate commercial distilling. One such initiative was attempted in 1556 when a statute passed at Drogheda required distillers to take out licences in an attempt ‘to curb distilling because of its consequent social evils.’

It was this statute that made distilling without licence illicit, and the penalty of death was afterwards enforced against illicit distillers. In the reign of James favoured individuals were empowered by patent, for which they paid a small sum, to grant licences for the making and selling of aqua vitae while peers and gentlemen owning property valued over ten pounds, as well as borough freemen were exempt from the requirement to hold a licence. It is from this time also, that the licensing of retail outlets selling beer and ale has its origins. An act of 1634, which primarily targeted those selling beer became a template for later acts to control the selling of spirits. The act allowed for the appointment of County Commissioners to administer the new system and also included a provision for assuring the suitability of premises and the probity of applicants for such licences. It was also decreed that such premises should mark their

---

13 10 and 11 Car. I, c. 5.
location by displaying a sign, stake or bush which gave rise to the custom of giving public
houses distinctive name plates and original names.\(^{14}\)

The first legislation to impose a spirit duty, calculated on the basis of volume
produced, was imposed shortly after the Restoration. On Christmas Day 1661, a duty of 4d.
a gallon was introduced on home-made spirits. In order to protect home-produced spirits an
import duty of 1s. per gallon was imposed on imports with a reduced rate for lower quality
imports.\(^{15}\) An important consequence of this act was its classification of distillers into two
types, one a specialised distiller and the other, a distiller engaged in retail sale in his or her
own premises. McGuire describes it:

The Act made a clear distinction between distillers, who could sell to retailers,
innkeepers, and victuallers and others who could only distil for sale to their
customers. If the latter sold to another retailer both seller and buyer were liable to a
penalty of double the duty.\(^{16}\)

This act is also important since it is one of the earliest instances of the transfer by
government of central authority to provincial centres for local application and
administration. To achieve this, the legislation specified an enabling local administrative
structure designed to implement the provisions of the new act. Excise Commissioners were
appointed to whom was delegated the authority to appoint ‘gaugers’ and ‘seekers’ to
enforce the collection of duty at local level.

For the securing and collecting of this duty gaugers are appointed in convenient
walks to take the true dimensions of such vessels as the common brewer or retailer
makes use of to compute and to take an account of the respective quantity brewed,
distilled and sold by them, of which two vouchers are made, abstracted from the
gaugers original entries in his pocketbook and examined by the surveyor: specifying
the time and number of gallons of either sort brewed by each person, one of which
is monthly sent to the commissioners and delivered to the examinator [sic] and the
other is delivered as a charge (due from the several brewers and retailers) on the

\(^{14}\) 10 Car. I, c.5
\(^{15}\) 14 and 15 Car II, c. 8. - section 4 imposed the excise duty and section 7 the customs duty.
\(^{16}\) McGuire, *Irish whiskey*, p. 98.
collectors, who do appoint monthly offices at certain days in divers places within
their districts, to collect and levy the same."17

McGuire agrees that this delegation of authority by government to local officials was a
pioneering development:

Staff of some kind would be necessary in a number of widely separated towns and
not concentrated in a few places as in the customs. It was, in fact, the first attempt to
set up a civil department where most of its members would be remote from
immediate control.18

Moreover, it was necessary that the officials put in place were men of stature and character:

The gaugers evidently had to have a reasonably good grasp of basic mathematics
and an ability to get on with people. They generally worked alone and were
vulnerable to various temptations as well as to hostile groups.19

The provisions of the enabling legislation, introduced during the reign of Charles II,
highlights the confidence of the authorities in the honesty of the distillers since a
remarkable aspect of this statute was the fact that it left the declaration of duty liability in
the hands of the distiller.20

Distillers were required to make a weekly entry at the office of excise in his district
of the quantity and quality of the spirits distilled and to pay to the excise a weekly
duty thereon under certain penalties.21

In consequence, distillers were obliged to attend the excise office every Monday morning to
declare their previous week’s production. An important provision in the act allowed
distillers living more than three miles from the office to attend fortnightly.22 In view of the
fact that these declarations relied on the distillers’ honesty and the absence of appropriate
excise supervision it is difficult to disagree with McGuire’s conclusion that the efficiency

17 British Library, Egerton MS 790, (N.L.I., microfilm, p1360), p. 96, as quoted in Máighread Ní
Mhurchadha, The customs and excise service in Fingal, 1684-1765 (Dublin, 1999), p. 35.
18 McGuire, Irish whiskey, p. 98.
19 Máighread Ní Mhurchadha, The customs and excise service in Fingal, p. 35.
20 14 and 15 Car. II, c. 8, sections 30, 32.
21 Comms. of inquiry into fees and emoluments received in public offices in Ireland, fifth report, (Excise-
distillation of spirits) 1806-7, p. 142, H.C. 1806-07 (124), vi, 139.
22 14 and 15 Car. II, c. 8, sections 30, 32.
of collection was probably poor. He says: ‘They [the distillers] could make as much as they liked and feel fairly safe [...] apparently making excess spirits was not an offence.’²³ The practice of such fraud could easily occur through collusion between excise officers and distillers since legislation required that the gauger regularly inspect distilleries:

[The distiller] was also required to admit the gauger to enter his premises as well by night as by day. It was the duty of this officer to gauge the vessels and take account of the quantity of spirits distilled, and to make a return thereof to commissioners of excise; which return or report became the charge on the distiller, providing it exceeded the distiller’s entry made at the excise office.²⁴

There were other provisions in the legislation which provided opportunities for the evasion of excise duty. Distillers were also allowed to forecast, yearly in advance, their expected annual output and excise tax was subsequently paid monthly on that basis. This procedure was termed ‘compounding,’ and it was a procedure beneficial to the distiller who was permitted to operate free of strict supervision, once he had made his return:

The commissioners were empowered to compound with the distiller for his excise duty for twelve months, at such rates, to be paid monthly as they should think fit; and during such composition the distiller was discharged from making any entry at the excise office and relieved from the officer’s visits.²⁵

Given this lax regime it is easy to see why McGuire has queried the efficiency of excise collection at that time. Moreover, it appears that the faith placed in the honesty of the distillers proved unjustified since subsequent legislation gave the guagers a more direct role in the assessment of distillers’ duty liabilities and all later legislation, commencing from 1717, demanded a new transparency in distilling returns. Government gaugers were required to measure and report the capacities of all distilling utensils, the volumes of materials used and the resulting processing yields. In 1715 the excise duty was raised to 7d.

²³ 14 and 15 Car. II, c. 8, section 36, as interpreted by McGuire, Irish whiskey, pp 98-9.
²⁴ Comms. of inquiry into fees and emoluments received in public offices in Ireland, fifth report, p. 142.
²⁵ Ibid., p.142.
per gallon from its previous 4d. and a further increase to 8d. per gallon in 1717 brought with it a study on the efficiency of the excise collection. As a result the old system of collecting duty solely on the basis of compounding, i.e. the distiller’s own declaration of his production, was changed.

In 1718 this led to the removal of the old system and in future duty was imposed by gaugers on the basis of their assessments of the distiller’s usage of ‘wash’ and ‘low wines.’ The new system required the actual measurement by gaugers of the volume of ‘work in progress’ in the distillery and from that calculation, duty liability was established. This made distillers fully accountable to the government for their usage of raw materials since, under the new system it was now possible for excise officers to calculate expected yields of finished product. Moreover by specifying fixed conversion efficiencies the government displayed confidence in their own newly acquired competencies in distilling technology.

Wash and low wines were the two elements which combined to make up the total stock of raw material from which the finished spirit was distilled. The liquid which remained after the initial cereal ingredients were fermented by the action of yeast was called ‘wash’ and this was the primary source of alcohol. When fully fermented, the wash was a beer-like liquid with an alcohol content of approximately ten per cent. The first stage of the distillation process concentrated the available alcohol in the wash in order to produce an intermediate spirituous product known as ‘low wines.’ A single pot-still distillation was incapable of yielding a product with sufficient alcoholic strength or to give a liquid which

---

26 4 Geo.I. c. 2. One interesting issue arises from this legislation. At this time there was no accurate definition of ‘proof’ yet in relation to imports this act referred to ‘over proof’ for import duty assessment. Since Clarke’s hydrometer was only developed in 1725 ‘proof’ for this purpose could only have been estimated from a hydrometer such as Boyle’s or a modification of same or some other technique like the use of oils, or phials etc.
was adequately purified. Consequently this intermediate product required a second distillation in order to yield an acceptable final raw spirit. In summary then, the distillation of the wash yielded low wines, and it is these low wines which were returned to the still to be distilled a second time in order to yield the raw spirit together with a by-product called ‘feints’. The raw spirit was subsequently diluted or reduced with water to produce the saleable product for consumption. To avoid waste, the remaining feints, which contain a small proportion of alcohol, were normally added to the wash in the first stage of subsequent distillations. The measurement of the combined wash and low wine volumes awaiting distillation consequently allowed the gauger to predict the amount of spirits which would result from the work in progress at the time of his examination.27 With the new legislation the role of the gauger was now very substantially altered. Instead of randomly visiting the distillery the gauger became actively involved in its operation; he was mandated to measure consistently the decrease in fermentable material and to confirm to the distillers and the local revenue collector the results of his assessments.

Excise legislation did not remain static for long. The ‘hands-on’ role of the gauger in 1718 which required his presence at all significant operations in the distillery soon needed to be clarified. Thus in 1719 it was enacted that no distiller could start work or deliver spirits to customers after dark unless the gauger had been notified and had attended.28 Further enactments followed. Stills could only be erected in market towns or

---

27 The grain mash was prepared in a fixed way. After milling, standard weights of the grain were suspended in set volumes of hot water in the ‘mash tun’ or ‘kieve’ to provide the mash from which the fermented wash was produced. The new laws specified that if grain was used to produce the wash, the expected yield of spirit was one ninth of the wash volume. Low wines, being more concentrated, were defined as producing one third of the volume in spirits. These conversion ratios only applied to mashes made from grain. If made from sugar, molasses or decayed wines the ratios used were one sixth of the wash or one half of the low wines and the distiller was charged duty on the higher of these assessments. See 4 Geo. I, c. 2, section 9.

within two miles of them under a law enacted on 25 Mar 1732. The reason for this requirement was described in the preamble to the act which stated:

...whereas distillers of aqua vitae and other strong waters for sale frequently fix their stills, alimbecks and black pots in mountainous parts of the kingdom remote from any market town with intent to avoid the payment of duty.

The requirement for an urban location, an imposition to facilitate excise supervision and attendance, did much to dictate the geographic profile of Ireland’s main distilling centres, particularly in the eighteenth century. The definition of what constitutes a market town often gave rise to queries in this regard. There are numerous board minutes recording queries from collectors regarding the commissioners’ opinion on the status of particular towns in this regard. The surveyor of Armagh sought an opinion on Scotstown on 17 Sep. 1744 while Trim was also the subject of a query on the same date. Scotstown is recorded as being unacceptable to the commissioners on 4 Oct 1744. Garristown was the subject of a query on 4 Oct.1744, and on 19 Jan.1745 the commissioners refused permission for a

---

29 5 Geo. II, c. 3, sections 13-14.
31 The subject of the location of successful Irish distilleries provides the basis for a complex study. The location of distilleries was initially dictated by this law requiring an urban site. The later advent of scale required easy availability of heavy engineering and high calorific fuels such as coal. Hence the coming of the canals facilitated inland locations like Monasterevan and Tullamore and gave them some degree of equality with seaports like Dublin, Cork, and Belfast. The existence or absence of a local well-established corn market was an important factor in whether the distilling industry was viable in particular locations. In areas where a vibrant grain market existed there was a ready market for grain without the need to sell it for distilling. Thus Mr. Parnell M.P. stated in May 1809 that ‘there were no distilleries [at that time] in those parts of Ireland where tillage flourished the most; at Waterford, Clonmel, and the county of Kilkenny’; The parliamentary debates from the year 1803 to the present time, xiv, (11 April to 21 June 1809), 24 May 1809, col. 689. Conversely where there was no market for grain, distilling could fill the gap and provide an outlet for local grain supplies. This applied even to illicit distillation since in Inishowen in 1815, the Donegal gentry were concerned that ‘the elimination of illicit distilling would have seen a glut of surplus barley, an abrupt lowering of grain prices and diminished tenant ability to pay rents’: Aidan Manning, , Donegal poitín : a history (Donegal, 2002), p. 168.
32 Irish revenue board and Irish board of customs: minutes, Sep. 1744 – Apr. 1745, 17 Sep. 1744, (TNA, CUST 1/38, f. 3).
33 Ibid., 4 Oct.1744, (TNA, CUST 1/38, f. 9).
'distillery to work’ at Ballynenagh, co. Cavan.34 This important criterion in the process of granting distilling licences was retained in the later 1823 regulations when a modified version was incorporated into this more liberal legislation. In addition to urban locations, the 1823 legislation also allowed distilleries to be located in remote locations by requiring the provision of accommodation to approved standards for distillery officers in such situations, see Figure 2.1.35

Figure 2.1 Nineteenth-century excise officer’s residence – west elevation

Source: Nettleton, The manufacture of whisky and plain spirit, p. 73.

The earlier requirement which limited the location to a maximum distance of two miles from a market town contained in the 1732 legislation is well illustrated by William

34 Ibid., 4 Oct.1744 (TNA, CUST 1/38, f. 9), [Garristown], and Ibid., 19 Jan. 1745 (TNA, CUST 1/38, f. 55), [Ballynenagh].
35 ‘A distiller is not entitled to a licence unless the distillery is situate [sic] within a quarter of a mile of a market town. But a licence may be granted for a distillery situate beyond the limit if the distiller provide suitable lodgings for the surveying officers. For such lodgings, unfurnished, he must not charge more than £15 a year as rent ... This enactment as to the provision of lodgings was necessary in former times, to permit of remote distilleries being properly surveyed, nor is it less necessary now in such localities ... Lately a standard house has been approved of ... It contains, on the ground floor, a hall, two reception rooms, a servant’s bedroom, kitchen, scullery, pantry and coal-house; on the first floor, a landing, bathroom and four bedrooms’: Nettleton, J., The manufacture of whisky and plain spirit (Aberdeen, 1913), p. 72.
Chamberlaine’s distillery at Toolstown, Maynooth which will be the subject of further discussion below.\textsuperscript{36} This licensed distillery was recorded in the 1782 parliamentary papers and was sited in a rural setting just within the specified limit of two miles from the town’s market square.\textsuperscript{37} Apart from impacting upon the location of distilleries this legislative requirement operated to restrict the granting of market patents. When William Smyth of Barbavilla sought a patent for a market at Collinstown he was refused on the following basis:

\begin{quote}
I spoke several times to Mr Secretary Potter, who told me why the Lords Justices refused you the market was that the Commissioners of the Revenue were against granting such because it was a prejudice to his Majesty’s Revenue. The late act of parliament obliges all distillers to live in market towns and the officers by that act are obliged to visit them once a day […]\textsuperscript{38}
\end{quote}

On 24 Jun 1742, an act came into force which would in time have a major impact on future distilling legislation. It had become apparent that the temptation to increase profits tempted distillers into fraudulent practises. ‘Evidently some distillers used undisclosed wash to fill their stills and showed only a token decrease in the wash under their observation.’\textsuperscript{39} A clause in the 1742 act required that the excise gauger measure the still content and add this volume to the decrease in fermentable materials in order to establish the excise tax

\textsuperscript{36} Revenue officials sought to avail of the improved social life which these changes allowed. Roger Harrison from Londonderry wrote to the revenue commissioners on 3 Feb. 1733 suggesting that alterations should be made in the revenue walks since ‘several distillers have been obliged to quit the business pursuant to the late act on living too far from a market town’: Irish revenue board and Irish board of customs: minutes, Dec.1732 – Mar. 1733, 23 Feb 1733 (TNA, CUST 1/25, f. 53). The minute also notes that the board approved of the proposal.

\textsuperscript{37} Journal of Irish House of Commons, 1782, appendix, 7 June 1782, p. dxxx

\textsuperscript{38} Darby Clarke to William Smyth, 2 Feb 1741, (NLI, Smythe of Barbavilla Papers, MS 41,585/5). On 13 Feb 1741 Darby Clarke again wrote to William Smyth, telling him he had spoken with Robert French who advised him to write to the Commissioners, providing reasons for his application for a patent for a market in Collinstown and to ‘give your honour no distillers shall ever set up in the said town without the approbation of the Collector or Collectors for the time being’: Darby Clarke to William Smyth, 13 Feb 1741 (NLI, Smythe of Barbavilla Papers, MS 41,585/5)

\textsuperscript{39} McGuire, Irish whiskey, p. 106. The measure introduced to counter undeclared wash, in the first phase of distilling legislation would cause serious difficulties during the second phase of that legislation.
liability. While the full effects of giving gaugers this authority [to measure still volumes as a prelude to duty assessment] were not felt until 1780, this innovation is important since it illustrates an early example of encroaching legislative controls into the technical aspects of the distilling process.

Before this phase of legislation ended other laws were brought in with the object of permitting the gauger do his job more effectively. Up to 1745 an excise officer had no authority to force an entry into a distillery in the distiller’s absence. Consequently, when gaugers wished to carry out surveys at inopportune times distillers simply disappeared leaving employees without the authority to open premises in such circumstances. The act of 1745 countered this stratagem by clarifying that for the purposes of stock-taking, the term ‘distiller’ included a wife or servant. The decision in 1758 to prohibit stills, smaller than 200 gallon content, was more significant. This enactment was driven by the excise’s primary strategy of attempting to eliminate small stills, which distillers could easily conceal from official supervision. This legislation is important since it illustrated for the first time that the excise authorities appreciated the advantages of scale in distillery operations. For the excise authorities, the costs of supervision benefited from economies of scale. For the distiller, it signalled the increasing importance of capital in distillery operations and from this point forward the importance of both capital investment and working capital begins to feature in distillers’ petitions.

To ensure adherence to this regulation on still sizes, in 1759, a clause was inserted in new excise legislation which prohibited ‘braziers from

---

40 One-seventh of the volume of the still was also to be deducted to allow the still to operate without the contents boiling over, or ‘running foul’, as distillers termed it.
41 19 Geo. II, c. 4, section 5
42 31 Geo. II, c. 6, sects. 8-11. An exception was made for those who were entitled by law to distil without licence for private use. In this case, stills of less than twelve gallons were permitted.
43 See for instance, copy petition prepared by committee of distillers of Ireland to Charles Lindsay, 9 June 1801 (TNA, Chief Secretaryship Ireland papers, Charles Abbot, First Baron Colchester, PRO 30/9/124, ff 277-9).
making stills, alimbecks [...] between 12 and 200 gallons content."44 The legislative involvement in regulating distilling took an alternative form in 1759 when the Irish parliament prohibited distillers from using all ingredients except grain, malt, sugar and, interestingly, potatoes in spirits.45 Understandable prohibitions included the use of potash, lime, and ‘bog-gall’ and ‘other unwholesome or pernicious ingredients’ in spirits.46 In 1761, the excise was empowered to enter distilleries at will, and, in addition, the distiller was required to register the details of all stills, including location, owner, and size, with the revenue. This process whereby the distiller listed all plant and its details became known as ‘making an entry’ and it has survived as an important part of excise legislation to the present. After entry, a certificate of registration was issued and ‘un-entered’ distilling apparatus was liable to forfeit and penalty. The importance of this statute lay in the fact that apart from assisting the excise officials in their supervisory roles the legislation also provided the authority under which illicit distilling plant could be confiscated.47 In 1775, the law required ‘that all spirit be kept in one place, near the distillery, in casks of not less than 100 gallon capacity and easily accessible to the gauger.’48 This regulation further underlined the increasing importance of capital in distilling operations since it introduced the concept of a dedicated spirit store and the principle that distillers provided, at their own cost, all necessary infrastructures to excise specifications. Secure storage for the distilled

44 33 Geo. II, c. 10, section 82. The twelve gallon lower limit existed to facilitate domestic distilling since at this time a significant amount of distilling was carried out at home and its practice has been compared with the prevalence of bread baking: McGuire, Irish whiskey, p. 105.
45 McGuire states that there are no references to distillers using potatoes in the eighteenth or nineteenth centuries. See McGuire, Irish whiskey, p. 109. Morewood cites their use by ‘Mr Jamieson of Fairfield near Ennisbarthony’ about 1832, ‘but the manufacture was abandoned in consequence of the opposition of the peasantry, through fear of a scarcity and dearth in the article.’ Morewood, A Philosophical and Statistical History of the manufacture and use of inebriating liquors, p. 699. An anomaly arises with ‘uiscebeatha’ since the act whose purpose was to protect public health, specifically excluded it from the terms of the act.
46 33 Geo II, c. 9 as quoted in McGuire, Irish whiskey, p. 109.
47 1 Geo. III, c. 7, sections 7-8.
spirits was always an important consideration, it was highlighted in 1754, when John Nelson advertised the features of the distillery at Manooth [sic] which was then for sale. The advertisement in *Faulkner’s Dublin Journal* stated that the distillery ‘was well accommodated with large convenient vaults.’

There were other legislative controls which related to excisable goods since apart from regulations governing production, the movement and transport of such goods was subject also to legal controls. From 1720 the excise introduced a control on excisable goods in transit. The ‘permit’ system, also known in Ireland as the ‘let-pass’ system, was introduced to show that goods such as spirits in transit from warehouse to warehouse had the necessary duty prepaid and were in consequence legitimate merchandise which should not be seized. The system quickly became notorious for the level of fraudulent practices which it encouraged. These ran from outright forgery to the re-use of expired permits. Legislation which attempted to combat such frauds was introduced in 1765 but it was unsuccessful. The difficulties experienced in the administration of the permit system are amply attested to in the records of the revenue commissioners at this time. The minutes of the Irish Revenue Commissioners for Thursday 5 December 1776 show that John Hart, a tobacconist in Dublin, petitioned for the return of twelve rolls of tobacco which were seized by Mr Tyrrel, gauger of Leixlip ‘for want of a permit.’ The tobacco was in transit to Ballina but the permit was ‘forgot by the carman.’ The minutes show that a permit was produced together with an affidavit from John Flagherty [sic] ‘his shop-keeper’ confirming

---

52 Ibid., p. 119.
53 Minutes of the Irish Revenue Commissioners, 5 Dec. 1776 (TNA, CUST 1/136, p. 125-6).
the facts as stated. The Board ordered the secretary to write to the collector at Naas to release the tobacco if the gauger was fully satisfied with the explanation and the permit details and to advise him that they ‘are much pleased with his attention to duty in this instance.’ These encouraging comments notwithstanding, the permit system remained controversial. When reporting the results of an investigation into the costs associated with the collection of revenue to the Irish House of Commons on Wednesday 31 March 1784 Henry Grattan was critical of the officers in charge of the permit system. He stated that he considered them ‘useless officers whose employments should be abolished’ since it is impossible for them to perform […] except by searching all persons coming into and out of the city, this would be a breach of law and a high infringement of liberty. Salaries for ten years past £12,000, and seizures in same time amount to £1,000.

John Beresford, in reply, called for the retention of the role and he deemed them a success as evidenced by the low value of seizures:

the duty of the Land Carriage Officers is to watch the revenue of great cities […] their vigilance is so great that smugglers will not run the risk of bringing their goods past them.

It may have been an expression of intent to increase the efficiency of the Land Carriage Officers which moved parliament to include more extensive powers for these officials in the revenue bill of 1789. In the Irish House of Lords on Saturday, 25 April 1789, during its passage through the house, Lord Farnham failed in a bid to restrict the excisable articles subject to ‘let-passes’ or permits despite his argument that if enforced, the extended laws ‘puts an end to all internal trade.’ Moreover, problems continued with the permit system, and during the 1806-7 parliamentary sessions J.S. Rochfort in his Fifth Report of the

54 Ibid., p.126
55 The parliamentary register, iii, 109.
56 Ibid.
57 Ibid., p.115.
Commissioners appointed to enquire into fees, gratuities, perquisites and emoluments called for the removal of the involvement of gaugers in issuing permits. His report outlined numerous means by which the system was being defrauded. For instance, Rochfort pointed out that the same permit could be ‘made to answer for several turns or successive removals and no traces of any former writing appeared as it had been filled up with an ink easy to be expunged.’ In consequence he suggested that the gauger’s role should be undertaken in future by Permit Offices who were to be established in towns with ‘a sufficient number of distilleries to warrant it.’ These new offices would manage the process and where insufficient distilleries existed the excise surveyor would take over the responsibility from the gauger. Furthermore ‘in order to remove all pretences for pecuniary intercourse between the trader and the officer we recommend that the fees now payable for permits be no longer sanctioned.’

As identified above, between 1661 and 1780 the Irish law governing distillation of spirits evolved from the almost haphazard granting of numerous patents of variable value to the exchequer to a comprehensive set of complex regulations producing substantial exchequer revenue. In this new environment, records show that the Naas collection area

---

59 Comms. of inquiry into fees and emoluments received in public offices in Ireland, Fifth report, (Excise-distillation of spirits) 1806-7, p. 156. There are other records of problems in issuing permits. An extract from an anonymous letter to The Hon. Issac Corry of Newry from 1802 states that ‘Donnelly a gauger at the Distillery has permitted Chas. Hawkins a clerk to fill up and deliver permits to the company and any other in Donnelly’s walk. Donnelly leaves his book with Hawkins with his name signed to blank permits. So that Hawkins if inclined gives a permit for five puncheons or any given number and fills up the duplicate with one we will suppose.’ In an examination under oath Donnelly would later claim that he did this due to pressure of work and ‘a weakness of the eyes’: Customs and Excise administration papers, 1802 (NAI, customs and excise administration papers 1802, Item 50).
60 Ibid., p. 156.
61 Ibid., p. 157. A legacy of this period may be seen in the earthenware jars formerly used to contain whiskey. These ‘Liverpool Jars’ were used as a means of avoiding permits since the early form of these vessels contained a volume of less than four gallons. After 1805 permits were necessary for volumes above four gallons only. See House of Commons debates 25 March 1805 as quoted in Owens, Plain papers, p. 395.
recorded an income of £212-0s.-3d. in 1756, and a very much increased income of £3,794-8s.-0d. in 1772, based on a local population of fifty five stills in the latter year.\textsuperscript{62}

**The second period of legislation, 1780-1823**

The second period of major excise legislative change ran from 1780 until 1823. Apart from its cataclysmic effect on the traditional craft-based Irish distillers the period was distinguished by the fact that although the Irish Act of Union was in operation from 1800 Irish distilling legislation continued to be enacted separately until 1823.\textsuperscript{63} As already established the initial period of Irish distilling legislation may be summarised by the excise’s new-found ability to ensure effective revenue collection through a dedicated on-the-ground excise structure staffed by officers with a competent understanding of distilling technology. Excise officers became conversant with and used the knowledge they possessed to evaluate conversion and distilling yields and also to assess the validity of distillers’ declared production efficiencies. In the next phase of legislation the excise further extended their application of that technical knowledge. The excise’s technical knowledge allowed the calculation of the minimum quantum of revenue to be expected from each licensed still if used continuously over fixed periods. Using this information, parliament modified the still licence fee to a fixed fee charged on the theoretical duty payable on the potential output of stills over set periods of twenty eight days. This was done with the intention of providing a predictable revenue stream whilst also ensuring the absence of down-time which could be employed for the production of illicit spirits. The

\textsuperscript{62} *Journal of Irish House of Commons*, 1757, appendix p. xxvi, 29 October 1757; List of places where there are licensed stills in Ireland, 1766-1772 (N.A.I. MS. 5955), [1772].

\textsuperscript{63} The distilling industries in Ireland, Scotland and England continued to have separate regulations until 1823 when those of Scotland and Ireland were unified. McGuire says of the period after the Irish Act of Union that ‘Irish revenue laws were presented by an Irish member [of the House of Commons] referred to as the Irish Chancellor of the Exchequer’. See McGuire, *Irish whiskey*, p. 164.
new licence fee facilitated the government’s cash flow but caused major problems for distillers. The absence of a mechanism to balance the distillers’ output with sales demand led to working capital problems, while the focus on continuous running had an effect on product quality.

As indicated above, by 1780, the collection of revenue arising from distilling was being seriously impacted by both inefficiency and corruption, and consequently remedial action had become necessary.⁶⁴ The radical proposals chosen by the excise authorities indicated their awareness of the seriousness of the situation and their alarm at the consequent loss of revenue.⁶⁵ Stills in Irish distilleries were already routinely gauged for capacity as part of a regulation made in 1742 and this measurement became the basis for the solution chosen by the excise in 1780. From September 1780 ‘a licence duty covering twenty-eight days distilling was imposed on each still on the basis of four charges of low wines at the ratio of three gallons of low wines to one gallon of spirits.’⁶⁶ Since the period chosen for reconciliation was fixed at twenty-eight days the gauger measured the decreases in wash and low wines for the initial three weeks and distillers made interim payments on that assessment. On the fourth week the distiller again paid on the gauger’s assessment and in the event that the total paid over the four week period did not reach the specified sum or ‘licence duty’ the distiller was liable for any balance. To protect revenue when the still was not in use (or ‘silent’ in the terminology of the distillers) the distiller provided, at his own expense, ‘fastenings for the still head, furnace doors, all cocks on stills and also the cost of

⁶⁵ It could also be said that the Revenue commissioners further demonstrated a degree of mistrust in the honesty of their officials by choosing a methodology whose implementation was relatively independent of staff input.
⁶⁶ Ibid., p.129. If charged with wash the yield was calculated on the basis of nine gallons of wash to one gallon of spirits.
locks and keys which were supplied and used by the excise to secure these fastenings.\textsuperscript{67}

The new system quickly revealed its weaknesses since in a short time the quantity represented by the still licence duty was seen as the normal output of the still and not as the minimum acceptable output. According to records distillers seldom, if ever, declared quantities in excess of this volume. Although problems of excise corruption continued, no effort at reforming the excise or addressing the endemic levels of fraud and conspiracy was undertaken. McGuire states that the ‘distiller [was] encouraged to treat the gauger liberally so as to ensure that perfunctory assessments and lax attendance would continue.’\textsuperscript{68} The new system provided an inducement to the distiller to work his still as fast as possible in order to produce more spirits than was required by licence. This was usually organised with the cooperation of the local excise officer since it was easy to dispose of any excess spirits in the buoyant illicit market. On becoming aware of the fact that distillers were capable of producing excess spirits the excise authorities responded by increasing the number of charges which in turn caused the distillers to seek methods for ever more rapid distillation. Many achieved this objective by introducing stills designed for speed of distillation rather than the delivery of product quality. Rapid distillation, since it boiled off greater quantities of undesirable by-products, impacted on taste. Violent boiling led to froth formation which fouled up the still and worm. Such turbulent boiling could be prevented by the use of soap and large quantities were used in Irish distilling. Daniel Logie states that a three hundred gallon still used nearly a ton of soap per month.\textsuperscript{69} In order to save time stills were cleaned

\textsuperscript{67} Ibid., p.130. A full account is to had in the evidence of Mr. Hill Clements to the Inquiry into fees gratuities and emoluments …1806-7. Comms. of inquiry into fees and emoluments received in public offices in Ireland, Fifth report, (Excise- distillation of spirits) 1806-7, pp 180-3.

\textsuperscript{68} McGuire, Irish whiskey, p. 130.

\textsuperscript{69} Ibid., p. 179.
by the use of vitriol which risked contaminating subsequent distillations.\textsuperscript{70} Stills suitable for rapid distillation had reached their peak in Scotland at the end of the eighteenth-century.\textsuperscript{71} At that point many Lowland distillers were engaged in supplying the English market where the whisky was rectified locally and compounded to produce gin.\textsuperscript{72} Since the Scottish product was destined for re-distillation, quality was not of major concern. As much as a quarter of all English spirit requirements came from Scotland in 1786 which led to a price war between the Scottish and the London distillers.\textsuperscript{73} This price competition together with additional duty impositions saw many large Lowland distillers ruined.\textsuperscript{74} In order to obtain some competitive advantage the remaining Scotch Lowland distillers adopted rapid distillation techniques.\textsuperscript{75} The Lowland distillers practised rapid distillation by using cut-down, very shallow stills and fitted with rummagers to avoid burning the grains and other solids on the still base.\textsuperscript{76} A combination still design was submitted by Mr Leven’s, General Supervisor of Excise in Scotland, as a drawing of one ‘used at Cannon Mills, where it is supposed, rapid distillation is carried on at a greater degree than at any other

\textsuperscript{70} Ibid., p.179.
\textsuperscript{71} In consequence in Scotland in the early years of the nineteenth-century still design was not defined by law.
\textsuperscript{73} Ibid., p. 45
\textsuperscript{74} Ibid., pp 48-9.
\textsuperscript{75} Dietz, The politics of whisky…, pages 62-65. See also T. M. Devine, ‘The rise and fall of illicit whisky making in northern Scotland, c.1780-1840,’ Scottish Historical Review, liv, no.158 (1975), p. 158. A five-fold increase in Scottish duty rates occurred between 1795 and 1797. In spite of this abnormal increase in taxation rates, excise revenue only increased from c. £140,000 to c. £227,000 in the same period. : Dietz ‘The politics of whisky …pp 49-50. Recent excavations at the site of the former Haig distillery at Lochrin distillery, Edinburgh (founded in 1780) has provided valuable information on such enterprises. The published account of the excavations indicates that extremely large, shallow stills were in use at the location and the associated infrastructure was equally extensive to support the dynamic enterprise. In 1822 the arrival of the Union canal at the site ensured the distillery’s survival over its sister concern at Sunbury since this development aided in the delivery of the essential coal and grain at Lochrin. See Richard Heawood, ‘Excavations at Lochrin distillery, Edinburgh’, Industrial Archaeology Review, xxxi, 1 (2009), pp 34-53. Another, although less informative, archaeological excavation of a former distillery site is reviewed in A. Hunter Blair, ‘Kirkliston distillery’, Discovery and Excavation in Scotland, new series 7 (2007), p. 76.
\textsuperscript{76} Ibid., p.51, rummagers were rotating internal arms with chains with ensured movement in the liquid during the process of distillation and although damaging to stills through excessive wear they prevented burnt taints in the produce.
distillery in Scotland.’ This arrangement allowed rapid distillation by using No. 2 still or slow distillation by the use of the No. 1 still, while the handle for the rummager, which was manually rotated, is clearly shown on the No. 2 still. As shown in Figure 2.2 the worm and condenser were common to both units.

Figure 2.2 Combined deep and shallow stills in use in Scotland, c. 1800

![Combined deep and shallow stills in use in Scotland, c. 1800](image)

It was estimated that distillers such as Steins of Kilbagie could work off shallow stills ‘with an almost military precision’ as rapidly as ninety times in twenty-four hours.77

In Ireland the authorities sought to control still design.78 Perhaps with the Scottish experience in mind, they introduced limitations on the dimensions of stills in order to maintain a fixed ratio between height and width. On 9 May 1809, Malcolm Brown a Scotch distiller operating in Dundalk gave evidence to the committee appointed to inquire into drawbacks on spirits. In one of his replies he stated that the Irish still must be three inches in diameter for every inch in depth, ‘the widest part to be taken at the part of the still that is

---

77 Ibid., p. 51.
78 This was extremely important in the subsequent evolution of Irish whiskey since still design can dictate product quality and generate product differentiation both of which contribute character to the final spirit.
most remote from the bottom.\textsuperscript{79} Ten years later, George Waller, Secretary to the Commissioners issued a general order which varied this definition to allow the use of stills with diameters no greater than the still depth.\textsuperscript{80}

There were a number of other legislative excursions into compulsory still design and operation. During the last session of the Irish parliament in 1800 a revenue bill was enacted which provides a window into other fraudulent practices that were in operation in Irish distilling. In gauging stills the Irish practice had been to measure only the body of the still or the ‘kettle’ as it was then known, and this volume became the basis for excise duty assessment. The volume of the still could be increased by careful design since, in addition to the kettle, still heads could be designed to be partially filled thus increasing the internal volume without running the risk of fouling the still. Since the volume of the head was not assessed for duty purposes distillers adopted bulbous still heads to produce additional product and so avoid paying duty on an element of the liquid. To address this issue the legislation passed in 1800 included the still head in the computation of still volume. The number of still heads was also important since through their use other distillery vessels could be converted to act as additional stills when excise supervision was lax. The 1800 legislation also made it an offence to have a greater number of still heads than stills. Similarly where a distillery operated more than one still the still heads had to differ by at least two inches in diameter. This prevented the exchange of still heads between working and non working stills. A clause in the 1791 act dictated that fermentation vessels or ‘wash-

\textsuperscript{79} Report from the committee appointed to enquire into the regulations which govern the drawbacks and countervailing duties on the importation and exportation of spirits, the manufacture of Great Britain or Ireland from one country to another respectively 1809, p. 98, H.C. 1809 (199) (235), iii, 179.

\textsuperscript{80} General Order No. 34, 23 Aug 1819, as quoted in Second report of comms. of inquiry into collection and management of revenue in Ireland and Great Britain, second report 1822, pp 783-4.
backs’ and other distillery vessels could not have narrow mouths, which might make it easy for them to be converted into stills.\(^{81}\)

The Irish authorities also legislated for distilling improvements which facilitated faster distillation by their encouragement of scale and by ensuring that large stills were not penalised. In 1785 the authorities increased the rebate on duty payable by stills over 500 gallons to eight per cent while the rebate on stills over 1,000 gallons was increased to sixteen per cent. When introduced in 1779 the original rebate had been three per cent for 500 gallon stills and six per cent for 1,000 gallon units. These rebates were increased in 1781 to five and ten percent respectively. The increase in the amount of the rebate in 1785 was an effort to encourage distillers to use larger stills and was strongly supported by the chief commissioner of the revenue. Writing to the Duke of Portland in 1782 Beresford stated:

> The inducements for giving these encouragements to large stills are two-fold, first to put the distillers who have large stills upon a more even footing with those who have small ones; and in the second place to benefit the revenue by putting it in the power of men of capital to set up large stills with which they cannot defraud the revenue equally as those who carry on the business in small ones.\(^{82}\)

In the pamphlet in which he offered these remarks, Beresford also suggested that if caught, distillers using large stills risk seizure or forfeiture of expensive plant. Distillers having costly stills and ancillary equipment were less likely to risk such penalties by defrauding the revenue. Additionally he suggested that the scale of operations which was required to service a large illicit still was such that it could not be easily concealed. The amount of corn required, the malting and the grinding of large quantities of grain, the disposal of large

\(^{81}\) 31 Geo.III, c. 16.

\(^{82}\) Beresford, *Observations on a pamphlet entitled a letter to his grace the Duke of Portland...*, p. 68.
volumes of spirit and the very scale of the operation combined to make it difficult to conceal, and so it was in the interests of revenue to encourage large scale stills: 83

It is necessary in order to put large stills upon something like a footing with small ones to make them some abatement in the duty they pay, and the abatement which has been of five and ten per cent, it is by no means equal to the advantages which the small stills in the country have over them; 84

Beresford’s policy to encourage large stills did not find universal favour. On Monday 29 April 1782, the earl of Farnham, speaking on the proposed provisions in a new revenue bill in the Irish House of Lords, objected to the concept of rebates on large stills.

He thought that clauses for encouraging the large stills were hurtful to agriculture and prejudicial to trade; barley, which is a species of corn that deserves encouragement, on account of the said bill, though it bore a tolerable good price before, had suddenly fallen two shillings per barrel.[…] it was evident the opulent man by the strength of his purse, could carry on his trade with more advantage than the man of less opulence. 85

The Lord Chancellor, in reply, stated that ‘by encouraging the large stills, an increase of £36,000 had come into the revenue since September last.’ 86 This encouragement of scale combined with further legislative enactments caused problems for many distillers and contributed to the growth of illicit distillation in the early 1800s. The seeds for these difficulties were set with the introduction of a new revenue act in 1791. ‘This act repealed all former acts relating to distilleries (except as to the recovery of fines and penalties).’ 87

Being by nature a consolidation of earlier legislation its provisions embraced many features

83 Beresford, Observations on a pamphlet entitled a letter to his grace the Duke of Portland, p. 63. Beresford also stated that ‘the legislature has not been able by the encouragement they give to large stills to persuade men with capitals to erect them, and go into the business, because that it is not sufficient to put such stills upon a footing with the small ones; it is impossible for those of a large dimension to commit the frauds, which can be practised with those of a small size, a large still cannot work off its contents in the same space of time that a small one can, the work in which it is set and the still itself cannot be cooled in such time after it is worked, as to deceive the officers… ibid., p.67.
84 John Beresford, Observations on a pamphlet entitled a letter to his grace the Duke of Portland, pp 67-8
85 Proceedings of the Irish House of Lords 1771-1800, (1782), i, 73.
86 Ibid., p.74.
87 Comms. of inquiry into fees and emoluments received in public offices in Ireland, Fifth report 1806-7, p. 142.
of these acts. An example of the latter is to be found in the clause which specifies that the distiller ‘could only obtain a licence if located in some town where a weekly market was held, or where a gauger was established.’ This act did not find universal appeal since a letter-writer, critical of the new legislation, stated in the Cork Gazette in July 1791 that ‘the only certain effect is an increase of £140,000 per annum to the public burden.’

The number of charges and the duration of the charge period were progressively altered in a series of sequential enactments. For a five hundred gallon still the charges were increased to twenty-three charges for every twenty-five days working in 1797; in 1804 they were increased to thirty-four charges for every twenty-five days working, and in 1805, they went to fifty charges for every twenty-four days. The rapid increase in obligatory still charges, over the period from 1779 to their demise in 1822 is shown in Chart 2.1 below. The 1805 act also introduced a provision by which the distiller was made chargeable with duty for not less than thirty-two working weeks, or one hundred and ninety-two working days during the continuance of his licence. While the primary intention of the legislation was to balance the still’s known potential to produce spirit in a set time period with the still’s output as specified by the still licence fee, its implementation lost sight of a serious consequence which this legislation also occasioned.

---

88 As we have seen this aspect was first introduced in legislation in March 1732. Other important clauses in the act required that the distiller should enter into bond with two sureties to work one hundred and twelve days during the continuance of his licence. The distiller could cease working after twenty-eight days on serving six days notice on the collector, surveyor and guager; and ‘at the expiration thereof the still should be locked, and from stills that were less than one thousand gallons content, the worm be taken down.’ Comms. of inquiry into fees and emoluments received in public offices in Ireland, Fifth report 1806-7, p. 142. From September 1791 no still smaller than five hundred gallons were licensed. The period in which the still charges should be distilled was also reduced from twenty-eight to twenty-five days. The required still charges were increased to fifteen for stills of five hundred gallon capacity. Conversion rates of wash, low wines, singlings into spirits were all specified and other aspects specified including an allowance based on still capacity to provide ‘liberty to work’ and the rebate system for large stills were retained. See 31 Geo. iii, c.16.

89 Cork Gazette, 27 July 1791.

90 37 Geo. III, c. 46. This act was another intended to consolidate all existing Irish distilling legislation.

91 44 Geo. III, c. 103.

92 45 Geo. III, c. 104.
Working for one hundred and ninety-two days in stills with a minimum capacity of five hundred gallons and distilling fifty times in twenty-four days produced very large volumes of spirits. Very substantial amounts of working capital were tied up as a result and in addition the requirement to pay duty at the point of production tied up further very substantial amounts of finance. This impact on working capital had been a problem for distillers since the initial implementation of the still licence charge system in 1780 but with charges then standing at four its impact was very much lower than in 1805 when fifty charges were demanded.\(^9\) Moreover, distillers in large centres of population had some

\(^9\) The Smythe of Barbavilla papers contain a letter, dated 21 Nov 1782, from John Massey of Tullamore to ‘My dear George’ concerning the proposed sale of Massey’s office [which was a collectorship of excise] to Mr Smythe. ‘[…] I have a credit at a bank, by which the collection can never be distressed, and I will get the gentleman who purchases from me the same credit and put him in my situation. There is a particular advantage arising monthly which, when you were here, was inconsiderable, and that is the vast increase in
potential of disposing of the large quantities of spirits so produced, but rural distillers and particularly those in isolated or sparsely populated districts were at a severe disadvantage. The excise policy of encouraging large stills, combined with increasing capital demands arising from sophisticated and legislatively defined specifications for distillery vessels and the requirements for better facilities such as spirit stores, was to prove disastrous for rural distillers. Never the less the demand for spirits in remote locations was to continue and with the demise of the licensed distiller that need was increasingly supplied by illicit distillers. It is ironic that Beresford’s strategy to address the problem of illicit distillation though the policy of scale in the distilling industry would later lead to the facilitation and growth of this problem.

The final period of transforming legislation 1823-33

The third and final period of transformational distilling legislation commenced with the passing of The Distillery Act of 1823 based on the recommendations of Wallace’s inquiry.⁹⁴ The preamble to the act gave its purpose: ‘to establish uniformity of practice in Ireland and Scotland with respect to the regulations and collection of the duty.’ The reasons why uniformity of the legislation between the two countries was deemed necessary are evident from a report on the management of revenue in Ireland and Great Britain:

No measures have been hitherto devised which have proved successful in enforcing the due collection of the revenue […] the further interference of the Legislature has become a matter of immediate and imperative necessity.⁹⁵

Intervention was deemed particularly necessary from the point of view of Ireland. Baron Thomas Wallace, the author of the report, indicated that in Ireland illicit distillation was

---

⁹⁴ 4 Geo.4, c. 94.
⁹⁵ Fifth report of the commissioners of inquiry into the collection and management of the revenue in Ireland and Great Britain, (Distilleries), 1823, p. 3.
widespread and ‘parts of the country have been absolutely disorganised and placed in opposition, not only to the civil authority but to the military force of the country.’\textsuperscript{96} About Scotland, Wallace said that illicit distillation ‘was of more recent origin, and confined to the more remote and mountainous districts’ bringing with it ‘a melancholy change in the character of the people.’\textsuperscript{97} McGuire ascribes the difficulties in the Irish distilling industry to the negative impact of the high levels of duty that had been imposed since 1780:

\begin{quote}
During the forty years before 1823, however, as the number of still charges for spirit duty rose so competition became fiercer, technical development and economy in production were disregarded, quality was secondary to quantity, and fraudulent practices were forced on distillers.\textsuperscript{98}
\end{quote}

Wallace was so despairing of what he termed the ‘fundamental defects of the distillery laws in operation in Ireland’ that he felt that his search for a solution could only be ‘advantageously directed’ to the system recently established in Scotland.\textsuperscript{99} It should be noted that the brief to which Wallace was working directed him to recommend a system which could be applied throughout the United Kingdom. The system in England was examined and it was discounted as a solution almost from the start since the smallest still permitted in that system was 3,000 gallons and that capacity was much too large for Irish or Scottish purposes.\textsuperscript{100} As a result it was quickly apparent that the system to be chosen for the United Kingdom would either be the Scottish or Irish system. On the matter of the timing of the change, Wallace’s examination of the English system showed that ‘the consumption of spirits is less general, the illicit trade is confined within narrow limits and the duty is

\textsuperscript{96} Ibid., p.3.
\textsuperscript{97} Ibid.
\textsuperscript{98} McGuire, \textit{Irish whiskey}, p. 213.
\textsuperscript{99} \textit{Fifth report of the commissioners of inquiry into the collection and management of the revenue in Ireland and Great Britain (Distilleries), 1823}, p. 4.
\textsuperscript{100} Ibid., p. 11.
collected with comparative success.¹⁰¹ Because of this apparent absence of problems he suggested that the laws in England did not ‘make their immediate alteration a matter of necessity.’¹⁰²

Originally Scotland had a two-tier structure similar to Ireland, i.e. both a licence and survey system. The licence system, developed in the eighteenth century, was modified on a number of occasions because it ‘was found that, although it was originally presumed that a still could be discharged once only in twenty-four hours, after ten years practice, it was found possible to execute that process in the space of three minutes.’¹⁰³ The licence system was eventually abandoned in 1814 and the English system extended to Scotland.¹⁰⁴ This proved disastrous in practice and from 1817 duty was assessed by reference to the survey system only.¹⁰⁵ In Scotland the methodology used for survey consisted of combining both the volume of wash available for distillation with the measurement of that wash’s content of fermentable materials which, when combined provided a value for the wash’s theoretical alcohol content. This was eventually balanced with the final volume and strength of the spirits produced. An important benefit of the survey system, when compared with the licence system, was the former’s absence of specified minimum outputs in defined time periods. This feature provided opportunities for distillers to improve the quality of their finished product and in this regard it facilitated two important process changes in particular. It allowed distillers to extend production times without penalty which also allowed them the opportunity of introducing new distillation techniques, such as double or triple distillation. Slower fermentation ensured efficient conversion of raw materials while more

¹⁰¹ Ibid., p. 5.
¹⁰² Ibid.
¹⁰³ Ibid., p. 9.
¹⁰⁴ 54 Geo. III, c. 172.
¹⁰⁵ 56 Geo. III, c. 106, as amended by 1 Geo. IV, c.74.
gentle distillation was known to deliver fuel efficiency and improved quality.\textsuperscript{106} It was also an accepted fact that the quality of the spirit produced was in inverse ratio to the strength of the wash. By employing wash at the optimum strength and by combining this with the most suitable process variables, distillers were enabled to deliver the most palatable product.\textsuperscript{107} Consequently the Scottish system had efficiency, cost and quality advantages over the still licence system in operation in Ireland at that time. However its effective implementation and success relied upon the accurate measurement of fermentable sugars present, both before and after the fermentation process.

When initially prepared, the wash contains unfermented sugars which give it a sugary taste and also a high gravity. The fermentation process converts the sugars present to alcohol and since alcohol has a specific gravity which is much lower than the original sugar solution the gravity of the final liquid is very much reduced. The amount of this reduction in gravity, termed attenuation, allows the excise officer to predict the amount of alcohol which the wash should generate when distilled. In Scotland the excise officers used an instrument, the saccharometer, and associated printed tables to determine expected spirit

\textsuperscript{106} This question is fully discussed in \textit{Report made to the commissioners of excise in Ireland on experiments in process of distillation at Carrickfergus 1821}, pp 4-5, H.C. 1821 (538),xix, 369. Logie, Coffey and Taylor report that in experiments at Carrickfergus they were able to show that slow distillation could save seven eighths of the fuel, prevent a 'serious' loss of spirit, and improve fermentation to increase yields by two to three gallons of spirit per hundred gallons of wash. Soap would be unnecessary and labour would be reduced to two men from the 'ten or at least eight, indispensably necessary with rapid distillation. In the \textit{Commission of Inquiry into the collection and management of revenue in Ireland and Great Britain}, fifth report, 1823, p.89 Logie gave evidence that the Irish system of distillation i.e. the rapid distillation method is more expensive than the English system because of these factors.

\textsuperscript{107} \textit{Commission of Inquiry into the collection and management of revenue in Ireland and Great Britain}, fifth report 1823, p. 9. The chairman Thomas Wallace commented ‘The English spirits were so unpalatable that upon distillation they were sent to rectifiers for re-distillation and flavouring generally to be sold as gin or ‘English brandy.’ The gravity of the wash used in England was considerably higher than in Scotland or Ireland and this no doubt contributed to the taste problems: ibid., page 11.
outputs (at a fixed strength of seven per cent over-proof).\textsuperscript{108} The methodology had been employed for many years in the brewing industry where Richardson’s saccharometer had been used since 1784.\textsuperscript{109} Allen’s saccharometer was used to measure wash attenuation in the distilleries in Scotland in the 1820s but in spite of its name it was manufactured by Bates, a son-in-law of Sikes.\textsuperscript{110} The system in use in Scottish distilleries was thus very different from the Irish system and although requiring the continual excise supervision it provided more flexibility for the distiller and even, according to Wallace, ‘has the means of obtaining an excess of spirits beyond the required quantity.’\textsuperscript{111}

The extent of the corruption among Irish distillers at that time may be gauged from the evidence of Robert Haig, a Dublin distiller, to the Wallace inquiry on 17 March 1823, who stated that in his opinion a total of ten million gallons of spirits was distilled in Ireland annually.\textsuperscript{112} Since less than three million gallons of spirits were declared to the excise this suggested that some two thirds of all spirits consumed in Ireland were illicitly produced.

When the still licence system was first introduced in 1779 the still was deemed to have a

\textsuperscript{108} Commission of Inquiry into the collection and management of revenue in Ireland and Great Britain, Fifth Report, 1823, p. 9. The standardised technique was based on inputs of one hundred gallons of wash at various saccharometer strengths.

\textsuperscript{109} Richardson is usually credited with developing the saccharometer but, in fact, Baverstock another brewer published a paper calling attention to the instrument in 1770. He had refined the concept of a spirit hydrometer developed by Benjamin Martin in 1768. Martin had become aware of criticism of Clarke’s hydrometer for alcohol measurement after Clarke’s death in 1740 and had developed an improved version. When Martin failed to get excise support he apparently lost interest and the idea was adopted by Baverstock: James Sumner, ‘James Richardson, saccharometry and the pounds-per-barrel extract: the construction of a quantity’ British Journal for the History of Science, 34 (2001), pp 255-273. See particularly pp 259-263. See also, J. Baverstock, Treatises on brewing, by the late James Baverstock, Esq., ed. J.H. Baverstock, (London, 1824) and J. Richardson, The Philosophical Principles of the Science of Brewing (York, 1788). Richardson’s saccharometer was made to his specification by the sole instrument-maker John Troughton of Fleet St. London.

\textsuperscript{110} Alexander Allan had been trained by Prof Thomas Thomson of Glasgow University to manufacture hydrometers for use in beer brewing. Bates, as a supplier of Sikes hydrometers to the excise, was approached by the excise to obtain a supply of these from Allan for test purposes. Through various stratagems, Bates became the supplier and obtained a supply contract originally intended for Allan. An account of the episode is to be found in Anita McConnell, R. B. Bate of the Poultry; 1782-1847 (London, 1993), pp 12-14.

\textsuperscript{111} Commission of inquiry into the collection and management of revenue in Ireland and Great Britain, fifth report, 1823, p. 10.

\textsuperscript{112} Ibid., p. 49.
capability of four operations per period, but in 1817 this had increased to 154. In spite of this increase by a factor of 38, Haig in his evidence indicated that this increased charge ‘is far from equal to the quantity actually produced.’

Apart from quality problems resulting from rapid distillation, there were other aspects of the legislation then in force which caused problems. A provision existed in Irish law whereby small stills received a rebate on their licence fee in order to encourage illicit distillers to ‘work under the law.’ In an attempt to entice illicit distillers to license their stills, an act of 1809 allowed the licensing of small stills between fifty and two hundred gallons in specified illicit distilling districts. To legal distillers this initiative was seen as giving rise to unfair competition. ‘In Ireland’, Wallace stated, ‘the interests of landholders, in particular situations, are opposed to the suppression of illicit distillation.’

---

113 Ibid., p. 6.
114 Commission of inquiry into the collection and management of revenue in Ireland and Great Britain, fifth report, 1823, p. 7. ‘[ … ] the charges for working these stills were originally calculated with reference to the habits and practices of persons working illicit stills; and it was hoped that by the indulgence granted, they might be induced to work under law [ … ] it was known at the time that such stills, if skilfully worked could produce much more spirits than this act charged with duty, and the Board of Excise were therefore directed to grant no licence under it to any expert Scotch distiller and to refuse a licence to any still worked with coal [ … ] great care must be taken not to licence any still under this act, in such a situation as to bring it into competition with a larger still’: ibid., p. 7.
115 49 Geo. 3, c. 99, section 27.
116 Commission of inquiry into the collection and management of revenue in Ireland and Great Britain, fifth report, 1823, p. 87. Daniel Logie gave evidence that the system in operation in Ireland favoured monopolies, since it requires ‘larger capitals to meet this quick work’ and also it generates ‘great quantities of spirits made in very small utensils.’ He was asked if the large distillers complain of the unfairness and inequality of the small stills he replied, ‘indeed they do, and there are complaints on the other side against large stills.’
117 Ibid., p. 8. Daniel Logie on being asked, during the 1823 inquiry, if the magistrates of the country were ‘disposed to second his efforts to suppress illicit distillation’ replied ‘whatever their inclinations might have been, they gave no active assistance.’ He was then asked if he found the land-holders generally remiss in that respect and he replied ‘generally, with some exceptions.’ On being asked if he attributed that attitude to any idea they might have had that illicit distillation was advantageous by enabling them to obtain higher prices for their land, Logie confirmed that was his opinion. Aeneas Coffey on another occasion stated that he was of the opinion ‘that much poor land would go out of cultivation but for the immense bounty derived from illicit distillation’: ibid., p. 98.
Daniel Logie and Aeneas Coffey were given the role of examining the Scottish excise system in 1823 with a view to its adoption in Ireland.\footnote{Excise Board and Secretariat: Minute Books, 18 Dec 1822 to 19 Feb 1823, Friday 3 Jan 1823 (TNA, CUST 47/537).} Their evidence on the Scottish distilleries has been considered elsewhere, so it is only necessary to observe that their report was negative. They saw very little in the survey system which they thought should be adopted in Ireland.

The unfavourable opinion we have felt it our duty to express of the Scotch plan of survey, makes it almost needless for us to add, that we do not think it would be suitable for Ireland.\footnote{Commission of inquiry into the collection and management of revenue in Ireland and Great Britain, fifth report, 1823, p. 105.}

They did include in their report a list of proposals on how the survey system might be modified in order to make it suitable for Irish use. They were cynically critical of much that they saw in Scotland:

We cannot refrain from observing that the system of locking seems to have been in a great measure copied from the English distillery code, and is not at all applicable to the small establishments of Scotland. In some of these we found small fermenting backs not much larger than puncheons, open at the top, and situated that their contents might be baled out in a few minutes. We were therefore surprised to see vessels of this description \textit{secured} (sic) as it is called, by large locks attached to discharge cocks at the bottom of each, which would be merely absurd were it not that the expense of providing these fastenings is a great tax on the distiller; often amounting to more than the whole cost of the little vessels to which they were attached.\footnote{Ibid., p.103.}

Apart from this and other security issues Coffey and Logie reported a widespread inconsistency in the yields being obtained in Scotland’s distilleries. ‘We were immediately struck with the extraordinary discrepancy between the produce of the wash as first found in the low wines cask and subsequently on re-distillation in the spirit receivers.’\footnote{Ibid., p.101.} They reported ‘this decisive proof of a very extensive evasion of duty to Mr Gleed the solicitor.
the Scotch excise’ who indicated that the way the law was framed prevented any action on the matter.\textsuperscript{122}

Logie and Coffey were also asked to report on the English system and here they found further difficulties. In giving evidence at the Wallace’s inquiry they challenged the yields being returned by English distillers.\textsuperscript{123} Coffey and Logie ‘fully concurred in the utility of the saccharometer.’ Other experts called to testify to the value of using the saccharometer included Dr Wollaston of The Royal Society, Dr Thomson, Professor of Chemistry at Glasgow, J. W. Brande of The Royal Institution, and Dr Hope, Professor of Chemistry, Edinburgh. While Wollaston and Hope did not consider the test ‘philosophically accurate’ they and the other experts felt that it could be used to ‘estimate the duty’ and they agreed it ‘had practical utility.’\textsuperscript{124}

In his final recommendation Wallace proposed the extension of the Scotch system to Ireland. He proposed that in the interests of quality, fermentation in both Ireland and Scotland should be allowed over a very broad range of gravities, and to facilitate this he declared the Allan saccharometer as the official means of analysis of the wash strength. In order to standardise calculations he recommended that the English wine gallon be the universal unit of measurement and that duty be charged at proof. In line with English practice he suggested that the distiller sell at a final strength not lower than ten per cent over proof. He also recommended the extension of the Irish duty-free warehousing system to Scotland.\textsuperscript{125} These recommendations were carefully weighed by Wallace to ensure that the quality and character of legal spirits were not constrained by legal or bureaucratic

\textsuperscript{122} Ibid., p.102.
\textsuperscript{123} Ibid., p.12. While the English distillers were showing yields of nineteen percent, Coffey carried out experiments which indicated yields of twenty two per cent were possible.
\textsuperscript{124} Ibid., p.14.
\textsuperscript{125} Ibid., pp 14-18.
impositions. Another weapon in the fight against illicit distillation was Wallace’s proposal to allow small stills. Permission for stills no smaller than forty gallons had been sought by the landed proprietors since they were concerned that ‘if such were not allowed they would continue to be clandestinely worked in defiance of it.’

His final suggestion addressed the issue of the high consumer cost of legal product when compared to illicit spirits. His solution here was to present competition to illicit distillers by reducing excise tax to approximately half its level at that time. Wallace proposed this major reduction in duty in order to allow legal distillers to compete on a price basis with illicit distillers though the brewers of Dublin, Cork and Waterford had expressed their reasonable concern that this move might increase spirit sales at their expense.

Wallace was able to point out that in 1810 and 1811 when spirit duty was low more beer was brewed in Ireland than in 1820 and 1821 when spirit duty was high. His recommendations, when implemented, changed Irish distilling fundamentally and ‘the act of 1823 based on his proposals was the basis for all future distilling laws.’

Apart from the advantages which slow distillation imparted on the quality of Irish whiskey, the product benefited in another way from the passing of the legislation in 1823. Because of the implications of the still licence system, distilleries in Ireland normally operated only one still. Prior to 1823 the possession of second or third stills would have entailed paying the mandatory number of still charges on each still, and both production and cash flow problems would have been compounded enormously. Under the new system, distilleries could contain additional stills provided the purpose of each was advised to the

\[126\] Ibid., p. 18
\[127\] Ibid., p. 19.
\[128\] Ibid.
\[129\] McGuire, Irish whiskey, p. 217.
Another change introduced in the act gave the distiller the ability to re-distil high strength product to increase purity and quality. These two indulgences facilitated the later practice of triple distilling in Irish distilleries.

The 1823 legislation contained many regulations governing the operation of fermentation and distilling but in all procedures the excise guager became a much more active participant in the operation of Irish distilleries. The gauger checked dips and carried out tests to establish the attenuation charge. On the technical side the gauger gained familiarity with use of the hydrometer, the saccharometer, and the use of locks and fastenings to secure the revenue. He was also expected to maintain accurate and precise records. In 1825 the system was extended, with some small exceptions, to England and the regulations were then consolidated throughout the United Kingdom. With the 1823 act, the regulations which would shape the distilling industry into the twentieth century was in place. It was a system of tight state control of mainly large distilleries run by distillers who were closely observed by revenue officials, operating a system and technology that was as much about ensuring revenue to the state as producing a commercially marketable product.

Knowledge of Irish excise legislation during the eighteenth and nineteenth centuries is integral to an understanding of the shaping and reshaping of the distilling industry. The regulations in force at a particular time exerted specific and defining influences on how distilling was conducted and the enterprises that were responsible. The chapter has shown how excise legislation over the period can be divided into three phases and the manner in which each was characterised by its own features will be evident as distilling in the Naas excise collection is examined in part two. In phase one, which extended for most of the

---

130 Ibid., p. 218.
131 6 Geo. IV, c. 80. This regulation also governed Irish exports of spirits to England and one clause permitted the exportation of spirits distilled from potatoes.
eighteenth century, knowledge-building and achieving control of the expanding practice of
distilling was an important feature of the excise legislation. The identification, location,
capacity and recording of all distillers during that century culminated in the extensive
listings of such details tabled in parliament from 1783 onwards.\(^{132}\) In phase two, mandatory
outputs and the encouragement of scale were dominant features. In the final phase a more
equitable system of balancing fermentable inputs with declared yields entailed a greater
role for the excise and gaugers in particular. Each phase of legislation produced consequent
changes in the profiles of the population of Irish distillers as will be evident from research
in the Naas revenue collection district, but legislation had other impacts on Irish distilling.
Apart from being applied to manage and direct the manner in which the industry evolved it
was frequently used in response to problems of grain supply or poor harvests.

**Legal and administrative responses to nature’s challenges to distilling in the
eighteenth century**

Nature, with its ability to determine the plentiful availability or alternatively the scarcity of
essential raw materials, such as cereals, was a frequent and worrying problem for
eighteenth-century distillers. Consequently there were many occasions when distilling
suffered obstruction from such events. Some reference to these occurrences is essential
because of their impact on distillers’ fortunes and particularly because of the illumination
provided on the anomalies which exist in the production records of Irish spirits. Early
evidence exists of the complex relationship created when supplies of agricultural raw
materials failed, thereby leading to the requirement to prioritise the end-use of available
stocks. This was particularly so for grain which was used to produce essential commodities

\(^{132}\) *Journal of Irish House of Commons*, 1782, appendix, pp dxxii-dxxxii, ibid., 1792-1794, appendix, 6-7 Feb.
1792, pp cxl-cxlv, ibid., 1795-1796, appendix, 25-26 Feb. 1796, pp cclxxii-cclxxvi, [Naas Collection
statistics on p. cccclxxv].
such as bread or converted into non-essential spirituous products which were both valuable and marketable. In Ireland this competition between food producers and distillers in times of harvest failures required the prioritisation of available grain supplies either by proclamation or regulation.

The first instance of such regulation is recorded at the parliamentary session held in Drogheda in 1556. The preamble to this act cites the practice as occasioning waste of cereals since in the process of distillation ‘much corn, grain and other things are consumed.’ Nearly thirty years later extracts from articles touching the Reformation of the Commonwealth, as contained in the bye-laws of the town of Galway and presented on 25 February 1585, requested:

That a more straighter order be taken to barr the making of aqua vite of corne than heretofore hath beene used, for that the same is a consummation of all the provition of corne in the Commonwelth.

Apart from preventing the perceived waste of grain and cereals, the Irish government was occasionally required to intervene and ensure that in times of adverse weather conditions the harvest was preferentially used for essential food supply. For instance, in June 1630, after an exceptionally wet winter:

the English Privy Council wrote to the Lords Justice in Ireland stressing the severity of the harvest failure in both countries. It ordered the suppression of a number of

---

133 Morewood tells us that in ancient China, ‘when scarcity or famine is dreaded, distillation is prohibited as in Great Britain by proclamation. When stills are found afterwards at work, the still-houses are destroyed, the workmen thrown into prison, whipped, and condemned to carry the cangue or kia, a degrading frame of wood placed around the neck, weighing from one to two hundred pounds, which renders the culprit unable to do anything for himself.’ Morewood, *A philosophical and statistical history of... wine and spirits*, p. 229.
135 J.F.M. Ffrench, ‘On an ancient still-worm discovered in county Wicklow’ in *Proceedings of the Royal Society of Antiquaries of Ireland*, vol. 1, fifth series (1890-1), p. 243. The extract continued: That the aqua vite that is sold in town ought rather to be called aqua mortis to poison the people than comfort them in any good sorte.
ale-houses to conserve stocks that would normally be used for brewing, and called for measures to ensure that no dearth ensued.\textsuperscript{136}

Over the following centuries, threats to grain supplies, actual grain shortages, poor harvests and periods of famine were to precipitate numerous legislative restrictions and even actual prohibitions on the use of grain for distilling with the intention of reserving stocks of available grain for food use.

The eighteenth century, which is of particular interest to this study, is recorded as experiencing prolonged episodes of poor harvests, inclement weather and resulting shortages of grain supplies. These events demanded legislative intervention and the promulgation of a number of proclamations.\textsuperscript{137} Clarkson states that there were at least eighty-five subsistence crises and famines in Ireland in the six centuries 1290-1890.\textsuperscript{138} In analysing this fact Kelly states that ‘excepting the early fifteenth century when there were nine famines, the early eighteenth century, with four, was the most famine-prone five decades in Irish history.’\textsuperscript{139}

Immediately after the Jacobite wars Ireland experienced substantial economic and demographic growth, but this was tempered by some poor harvests due to unseasonal

\textsuperscript{136} Acts of the Privy Council, June 1630-June 1631, no. 31 as quoted in Raymond Gillespie, ‘Harvest crises in early seventeenth-century Ireland’ Irish Economic and Social History, xi (1984), pp 5-18, quotation is on p. 12.


\textsuperscript{138} L. A. Clarkson, ‘Conclusion: Famine and Irish history’ pp 22-6, as quoted in James Kelly, ‘Harvests and hardship…’, p. 65.

\textsuperscript{139} James Kelly, ‘Harvests and hardship…’, p. 65.
weather in the first decade of the eighteenth century.\(^{140}\) ‘In 1709 the harvest was so
deficient that the Irish Privy Council was obliged to embargo the export of grain.’\(^{141}\) Again
in 1720, 1728/29, and 1740/41, during other periods of harvest shortages, the government
had recourse to the banning of grain exports and allowing imports.\(^{142}\)

Ireland experienced particular problems of poor harvests in 1739, 1740/41, and 1744/45.\(^{143}\) Solutions to these harvest problems were suggested by many and a ‘constant
reader’ who signed himself ‘James of L’Derry’ wrote to the *Universal Advertiser* on 1
September 1759 - the day on which the latest prohibition on the use of cereals in distilling
expired.\(^{144}\) Concerned about the low price of cereals, ‘oats and oatmeal have not been so
cheap these twenty years,’ he forecast the risk of farmers neglecting tillage. ‘No demand
abroad or consumption at home’ he suggested would lead to the harvest ‘lying on farmer’s
hands.’ He went on:

I am not for the encouraging of either distilling or the drinking of spirits … No
merchant can buy in oatmeal to store up, without being in danger of having his
person insulted, and his property taken from by the mob, I can see no other way of
consuming corn than by the still. As our parliament will seem [?] fit I could wish to
see a law that when corn comes to a certain price the stills may be stopt from
working. The want of public granaries in this Kingdom now very plainly appears…
The farmer would be always sure of his market for corn and the poor would have
bread at a reasonable price… \(^{145}\)

\(^{140}\) Ibid., p. 66.
\(^{141}\) Ibid.
\(^{142}\) The *Dublin Gazette*, 26 Jan. 1740. See also: Proclamation prohibiting exportation of corn, grain and meal,
19 Jan 1739 [-40], J. Kelly with M. A. Lyons (eds) *The proclamations of Ireland, 1660-1820* (forthcoming,
2012).
\(^{143}\) L. M. Cullen, ‘Problems in the interpretation and revision…’, p.18.
\(^{144}\) *Universal Advertiser*, 1 Sept. 1759.
\(^{145}\) Ibid.
The ‘recurrent harvest failures’ of the 1750s were followed by a further bad
decade for grain growers during the 1760s. 1765 in particular experienced a 'particularly
severe harvest failure.‘

The 1760s were not good years for distillers. In 1765 the potato crop failed
through the country and the spring corn had also failed [...] In that year the
government passed an act stopping the distilleries and preventing the exportation of
corn.

The effects of the problems on the 1765 grain harvest were felt country-wide and
particularly in Kildare.

Kildare was even more a tillage county, a petition to Parliament in November 1765
stating, for instance, that ‘the inhabitants of the said county are, for the most part,
grain farmers and poor.’

Pressures on grain supply again led to the tabling of a bill ‘to prevent distilling’ in the Irish
House of Commons in 1771.

Combining this information with Morewood’s data on the annual volumes of Irish
spirits charged with duty over this period, the cumulative effect of these harvest difficulties
on Irish distilling outputs and the coincidence of such difficulties in both Ireland and
England are shown graphically in Chart 2.2. In particular, the effect of the prohibition on
the use of grain in distilling during the winter of 1758/9 and again during the crises of
1765/6 may be clearly observed by way of this analysis.

147 The use of grain in the distilleries in England was subject to restrictions on three occasions during the
1760s. In 1759/60, distillation from corn and flour was prohibited. See Donald Grove Barnes, A history of the
English Corn Laws (London, 1930), p. 38. In 1766 ‘the distillation of wheat in any form’ was prohibited, see
ibid., p. 39. Again in 1768 the use of wheat in distilling was prohibited, ibid., p. 40.
Wakefield, Edward, An account of Ireland, statistical and political (2 vols, London, 1812), i, 10.
149 L.M. Cullen, An Economic History of Ireland since 1660 , p. 70.
Volumes of spirits produced in Ireland suffered severely as a result of these various prohibitions and also the close coincidence of the climatic effects on the harvests in both Ireland and England is evident.

In the later years of the 1760s and into the 1770s the climate in the two islands varied more than previously. In 1769/70 the Irish prohibition on the use of grain was confined to prohibiting the use of wheat in distilleries and as may be seen from the graph the effect of the ban on distillery outputs was not as great as in former years. By 1774 large annual increases were again occurring in the output of Irish distilling.\textsuperscript{151} In England ‘from 1766 to 1774 there were crop failures every year except 1768 and 1769, which were of

\textsuperscript{151} Papers re timing of opening of Irish distilleries (TNA, Charles Abbot papers, PRO 30/9/124, ff 277-8).
normal size.' There, this unusual number of bad crops brought high grain prices which were very often accompanied by 'riots in which property was destroyed and bloodshed.'

This period in England also produced an exceptional number of ‘pamphlets dealing with ... grain.’ Both Arthur Young and Adam Smith welcomed the new and important corn law of 1773 which lasted until 1791.

The government’s interference with the operation of distilleries in Ireland was expressed in many ways. For instance in the Naas excise collection on Tuesday 6 February 1759, *Pue’s Occurances* reported:

Monday Feb 5: From Kilcock in the County of Kildare, we have an Account that on Saturday last some Excise Officers, assisted by a Serjeant’s Guard, came there to Seize some Whiskey Stills which were clandestinely kept at Work, contrary to the late Act of Parliament; upon which a great Number of Persons assembled in a Riotous Manner to oppose them, which obliged the Army to Fire, when one Man was killed on the Spot, another had one of his Fingers Shot off, and a third Person was very much wounded; they afterwards thought proper to disperse.

The event had repercussions in May 1759 when *Pue’s Occurances* again reported:

Dublin Friday May 4: A Serjeant, a Corporal, and twelve Men, belonging to the Regiment of Dragoons on Duty here, marched from the Barracks to Kilcock, to assist the Sheriff of the County of Kildare in seeing the Discipline of a Whipping executed on one of the Rioters of the Town, convicted at the last Assizes of Naas, for having maimed a Person who had informed of his clandestine Practises in Distilling of Whiskey, contrary to Act of Parliament; and we hear the said Offender underwent the said Discipline on Saturday last.

---

152 Barnes, *A History of the English Corn Laws*, p. 31. The weather about this time in Ireland would appear to have been exceedingly cold. On 3 February 1776 *The Freemans Journal* reported that Henry Weekes of Leighlin Bridge while returning from a funeral unfortunately missed his way and was smothered in the snow between Castlecomer and Old Leighlin. In the same edition it reported that the ice in the Liffey was thawed so much that the ferry boats were enabled to pass through and began to ply as usual: *The Freemans Journal*, Saturday, 3-6 Feb. 1776.
154 Ibid., p. 32. Pamphleteers placed the blame for high prices on many diverse reasons. One suggested it was the high number of women who flocked to the cities since inoculation against smallpox and it was suggested that the amazing use of tea might be contributing by turning arable farms into dairy farms to supply milk for the new beverage. See Barnes, *A History of the English Corn Laws*, p. 35.
155 Ibid., p. 44.
156 *Pue’s Occurances*, 6 Feb. 1759.
157 Ibid., 7 May 1759.
The crises in grain supplies continued during the last quarter of the eighteenth century but rather than causing famines, as in the first part of the century, they resulted in what Kelly has described as ‘subsistence crises’.\textsuperscript{158} Bad harvests again occurred in Ireland in 1782 and 1783 reflecting the ‘very unfavourable harvests which occurred in England in those same years.’\textsuperscript{159}

The subsistence crisis of 1782/84 was caused by a series of severe climate conditions which caused harvest failures and consequent grain shortages. The effects were experienced throughout Ireland but Dublin was particularly vulnerable in such circumstances. The reduction in the assize of bread and the simultaneous increase in prices led to social unrest in many centres of population.\textsuperscript{160} In adjoining counties, such as Kildare, the Dublin demand for grain supplies caused pressures locally. In the Naas revenue collection area it was reported that:

At Kilcock, County Kildare, ‘a riotous mob’ about a hundred strong descended on local farmers in search of concealed foodstuffs and only ceased when the military intervened. In nearby County Westmeath thirty cartloads of oatmeal were appropriated from local farmers who refused to bring it to market.\textsuperscript{161}

In such circumstances, benevolent land owners occasionally intervened and the duke of Leinster is recorded as having ‘sold a large quantity of plate’ in 1783/4 to obtain cash for the relief ‘of several thousand’ in County Kildare.\textsuperscript{162} It is also noteworthy that during this series of Irish harvest problems England also suffered problems during the 1780s when ‘the

\textsuperscript{158} James Kelly, ‘Scarcity and poor relief’, p. 38. The descriptor ‘subsistence crisis’ is used by Professor Kelly to describe episodes of harvest scarcity which lead to \textit{comparatively} low loss of lives while the use of ‘famine’ describes episodes during which \textit{substantial} mortality occurs. Subsistence crises occasion severe levels of mortality and social disruption, although they are by definition of lower severity than famines.

\textsuperscript{159} Cullen, \textit{An economic history of Ireland} p.74 (Ireland) and Barnes, \textit{A History of the English Corn Laws}, p. 52, (England).

\textsuperscript{160} James Kelly, ‘Scarcity and poor relief in eighteenth-century Ireland’, pp 40-44.

\textsuperscript{161} Ibid., p.49.

\textsuperscript{162} Ibid., p.59.
number of deficient crops [in England] exceeded the good ones.’ It was these bad years which included the particularly poor 1789 which facilitated the new corn laws of 1791.\textsuperscript{163}

The adverse effects of this period on some of the distillers in County Kildare may be deduced from the circumstances surrounding Leonard Cradock, a distiller in Kilcock at this time. Leonard, a distiller, was son of Michael Cradock who was also a distiller.

Michael Cradock’s identification as a distiller appears in property records at the Registry of Deeds relating to the leasing of lands in March 1763.\textsuperscript{164} In 1775 Michael Cradock leased a malthouse from Margaret Tyrrel and in Jan 1780 sold the lease to Robert Carshore of Kilcock for nineteen years.\textsuperscript{165} Michael’s son, Leonard is also described as a distiller in a memorial recording a marriage settlement in 1776.\textsuperscript{166} In 1780, Michael Cradock, senior, registered an agreement whereby he assigned a debt of £140 owed to him by Mathias Keating a malster of Kilcock in trust to his son Leonard.\textsuperscript{167} Michael’s purpose in setting up the trust was ‘to make provision for my two daughters Ann and Jane who are still unmarried and unprovided for.’\textsuperscript{168}

These transactions illustrate that at this time in 1780 Leonard Cradock was creditworthy since he was appointed a trustee of funds allocated to the future welfare of his unmarried sisters and he was about to marry. In the return of distillers presented to the Irish House of Commons in 1782 Leonard Cradock is shown as a licensed distiller with a still of

\textsuperscript{163} Ibid., pp 52-3.
\textsuperscript{166} Memorial of lease between Leonard Cradock, Kilcock, Co. Meath, [sic], distiller, and Margaret Savage of City of Dublin, filed 8 June 1776, (ROD, book 131, p. 265, number 208435).
\textsuperscript{167} This is probably the Mathew Keating, described as ‘merchant of Kilcock’ who took the Test Oath before Richard Jones, J.P. of Dollanstown, on 19 December 1775. See \url{http://www.igp-web.com/IGPArchives/Kildare/censubs/oaths-kildare.txt} accessed on 13 May 2008.
\textsuperscript{168} Memorial of lease between Michael Cradock of Kilcock, Co. Kildare, distiller and Leonard Cradock, Kilcock, distiller, filed 8 Feb. 1780, (ROD, book 330, p.312, number 222474).
229 gallon capacity.\textsuperscript{169} Only three years later in a deed of assignment registered on 17 Dec 1785 Leonard is described as a distiller, dealer, chapman and bankrupt.\textsuperscript{170} The records, quoted above, show that the Cradocks were active as distillers for over twenty years and in 1782 were leading a normal commercial life but circumstances around this time changed for the Cradocks. The weight of evidence combined with the records of the contemporary conditions in Kildare make it more than likely that the distiller Leonard Cradock was a victim of the downturn in economic activity of the early 1780s.

The end of the eighteenth century saw high levels of economic activity for Ireland. For farmers the war years were particularly prosperous but conditions were often difficult for the poor, leading to a prohibition on using grain in distilling in 1796 and it was resorted to relatively commonly thereafter.\textsuperscript{171} In 1796, malting of wheat and oats was prohibited ‘probably to do with conserving food.’\textsuperscript{172} The \textit{Freeman’s Journal} carried the following news item on 29 October 1799:

Yesterday, whiskey was raised to the enormous price of 15s. per gallon. A supposition that a stoppage will be put to distilling for a while to spare the consumption of grain is the cause of this great advance, upon a speculation that whiskey in consequence will become scarce.\textsuperscript{173}

This price speculation may have been prompted by advance notices advising of a meeting which was held three days later in the Eagle in Eustace Street Dublin on 1 November of that year. The \textit{Freeman’s Journal} of 12 November 1799 reported that twenty of Dublin’s

\textsuperscript{169} \textit{Journal of the Irish House of Commons}, 1782, pp dxxiii-dxxxii.
\textsuperscript{170} Memorial of lease between John Lynch, and Rochford Casey of Newtown, Kilcock, assignees of the estate of Leonard Cradock, and Mathew Duffe of Kilcock, filed 17 Dec 1785, ROD, book 371, page 302, number 249124. The fact that Leonard Cradock is described as a ‘dealer and chapman’ is very relevant. Under early bankruptcy laws debtors who were not traders with debts of more than £100 could not be declared bankrupt. Debtors who were not traders were termed ‘insolvent debtors’ and continued to be responsible for their debts while their creditors could have them imprisoned. ‘Those who wished to qualify as bankrupts sometimes gave a false and misleadingly general description of their occupation: dealer and chapman was very common.’ See: \textit{Legal records information sheet 5: Bankrupts and insolvent debtors: 1710-1869} (TNA, 2003).
\textsuperscript{171} Cullen, \textit{An economic history of Ireland since 1660}, p.101.
\textsuperscript{172} McGuire, \textit{Irish whiskey}, p. 146.
\textsuperscript{173} \textit{The Freeman’s Journal}, 29 October 1799.
most prominent distilling companies entered a solemn agreement ‘for a space of nine months’ not to use oats, wheat, or unmalted corn.\textsuperscript{174} The details of the ‘solemn obligation’ were very specific about the types of cereal included and also included a reward of £50 sterling for whistle-blowers who gave evidence regarding breaches of the agreement. The agreement also advised that ‘application be made to all the distillers in the country to induce them to coincide with the measures’ and that ‘their answers and affidavits (transmitted through the medium of their various collectors) be laid before his Majesty’s Chief Commissioners of Excise.’ It was apparent that distillers were attempting through this voluntary agreement to avoid legislation prohibiting the use of grain in distilling.

The negative expectations regarding the harvest were soon to prove correct since that year’s harvest, together with that of the following year, produced poor crops of grain and potatoes in 1799 and 1800 [and] resulted in near famine conditions for the labouring classes.\textsuperscript{175} This voluntary action of the distillers was not successful since a prohibition on distilling in 1800 was soon followed by a more extensive prohibition on both malting and distilling from grain in the newly established United Kingdom in 1801.\textsuperscript{176} A proclamation ‘prohibiting the use of grain for making of malt and use for distilling’ appeared in \textit{The Freeman’s Journal} of 3 January 1801.\textsuperscript{177} This was followed by a further proclamation in \textit{The Dublin Gazette} on 24 January 1801 ‘recommending economy in the use of corn, grain and potatoes.’\textsuperscript{178} The terms of this latter proclamation were unusually severe including such recommendations that the ‘use of flour in pastry be discontinued… consumption of bread

\begin{footnotesize}
\begin{itemize}
\item \textsuperscript{174} \textit{Freeman’s Journal}, 12 Nov. 1799.
\item \textsuperscript{175} Cullen, \textit{An economic history of Ireland since 1660}, p.101.
\item \textsuperscript{176} McGuire, \textit{Irish whiskey}; ..., p.183.
\item \textsuperscript{177} Proclamation prohibiting the use of grain for the making of malt and use for distilling, 30 Dec 1800: Kelly and Lyons (eds), \textit{The proclamations of Ireland 1660-1820}.
\item \textsuperscript{178} Proclamation recommending economy in the use of corn, grain and potatoes, 13 Jan 1801: ibid.
\end{itemize}
\end{footnotesize}
be regulated with strictest frugality… to diminish the consumption of oats by horses… and it ‘exhorted masters of families not in the lower classes of life not to suffer any potatoes to be consumed.’ These proclamations were extended by a further proclamation published in the *Dublin Gazette* on 19 March 1801.

The response of the distillers to the 1801 prohibition was to prepare a petition ‘to lay before parliament’ advising that they had invested ‘their cappitals [sic] sum amounts to one million of money’ and ‘their annual loss while under prohibition is not less than one hundred and fifty thousand pounds.’ In a private and confidential note Nicholas Vansittart, joint Secretary of the Treasury wrote, on 19 September 1801, to Charles Abbot, then Chief Secretary for Ireland:

> It is extremely important that the Irish distillery should not begin till the English does in order to prevent a repetition of the squabbles we had last spring. Notwithstanding the apparent abundance of the harvest we by no means think ourselves justified in suffering the distillery to open before the first of January. I therefore hope you will keep the Irish quite [sic] until the end of the year or at least till the meeting of parliament when the state of the crop throughout the United Kingdom can be ascertained.

In spite of the tone of the correspondence Abbot apparently continued to petition for the reopening of the distilleries in Ireland and in response Vansittart wrote, on 27 September 1801, that after discussions with ‘Addington, Lord Pelham, Sir George Shee, and Col Littlehales’ he would agree to restarting malting operations in Ireland immediately with distilling recommencing throughout the United Kingdom from 1 January 1802. In

179 Ibid.  
180 Proclamation continuing the prohibition on the use of grain for distilling, 17 Mar 1801: ibid.  
181 Copy petition prepared by committee of distillers of Ireland to Charles Lindsay, 9 June 1801 (TNA, Chief Secretaryship Ireland papers, Charles Abbot, First Baron Colchester, PRO 30/9/124, ff 277-9).  
182 Letter Vansittart to Charles Abbot, 17 Sept. 1801 (TNA, Chief Secretaryship Ireland Papers, Charles Abbot, First Baron Colchester, PRO 30/9/124, ff 270-1). [The last sentence is underlined in bold in the original document.]  
183 Ibid., ff. 272-3. There is also an intriguing comment in this letter regarding smuggled rum. The principle competition met by Irish distillers at the end of the eighteenth-century and into the nineteenth-century was
consequence a proclamation confirming these details was published in the *Dublin Gazette* on 12 December 1801. In the autumn of 1803 concern was expressed that ‘from the long continuance of a dry season there is reason to apprehend a considerable deficiency in the stock of potatoes and in order to conserve essential food supplies, particularly for the poor, the use of oats and oatmeal was prohibited in distilling.\(^\text{185}\)

Grain distilling was again stopped in 1809 but this cessation was based on very different reasons from those which initiated previous prohibitions. The 1809 prohibition on grain in distilling represents an example of the imposition of legislative restraints on the Irish distilling industry in order to help deliver political advantage elsewhere. In 1800 the price of sugar in London was 65s. per hundredweight. By 1807 this had fallen to 34s. per hundredweight while the expense of producing the commodity had steadily risen in the interim. It was calculated that the cost of production at that time equated to the sale value, leaving ‘no rent for the land, and no charges for the large capital employed upon it.’\(^\text{186}\) A committee of the House of Commons was set up to enquire how practical and expedient it might be to confine distilling in the United Kingdom to sugar and molasses and to prohibit the use of grain. The committee heard a considerable amount of evidence and a substantial from imported rum. ‘So great was the taste for rum even into the nineteenth-century that distillers and rectifiers made imitation rum from raw whiskey.’ McGuire, *Irish whiskey*, p. 116. Vansittart writes ‘I have a very puzzling case here before the Treasury respecting some spirits imported as Irish but which the excise have seized as foreign Rum or at least mixed. I wish you would enquire whether Rum is made in Ireland of such a quality to be easily mistaken for West Indian Rum. If it is, we shall find it very difficult to prevent great smuggling of Plantation Rum through Ireland. In the present case a respectable house is concerned and there are affidavits to prove it is really Irish spirits but the Excise officers are positive it is foreign.’ (TNA, Chief Secretaryship Ireland Papers, Charles Abbot, First Baron Colchester, PRO 30/9/124, ff 272–4)

\(^{184}\) Proclamation allowing the use of grain for distilling, 19 Oct 1801: Kelly and Lyons (eds), *The proclamations of Ireland, 1660-1820*.

\(^{185}\) *Dublin Gazette*, 13 Oct. 1803, see also Proclamation prohibiting the use of oats and oatmeal for brewing and distilling, 22 Dec. 1803: Kelly and Lyons (eds), *The proclamations of Ireland, 1660-1820*.

\(^{186}\) Report from the committee on the distillation of sugar and molasses 1808, p.3, H.C. 1808 (178), iv, 1. The economic position of the owners of sugar plantations in Jamaica may be established from the facts that since 1799, 65 plantations had ceased production, 32 were sold under the Court of Chancery for payment of debts, and there were 115 others, ‘for the sale of which, suits are depending in the Court of Chancery: ibid., p.218.
amount of that evidence concerned the effect of such a prohibition on United Kingdom’s agriculture. Arthur Young, the leading agricultural writer of his time and secretary of the Board of Agriculture gave evidence.\textsuperscript{187} One witness Mr John Fordyce, a member of the Board of Naval Revision suggested in both oral and written submissions that in the event that grain was prohibited in distilling the acreage so released should be used to grow hemp in order to provide cables for the navy’s ships.\textsuperscript{188} The committee gave serious consideration to the effect of a ban on grain usage in Irish distillation.\textsuperscript{189} Since a ban would prohibit grain distillations in legal distilleries there were concerns that the illicit distiller could gain advantage in such a situation. Major Swan, Inspector General of Excise and Licences of Ireland suggested that a preference existed in Ireland for illicit spirits since the ‘private distillers made it from malt alone and they have not got into the manner of mixing other materials such as vitriolic acid and raw corn such as the public distilleries.’\textsuperscript{190} He also gave evidence that in his experience the previous ban on grain usage in distilleries [1801] had encouraged illicit distillation.\textsuperscript{191} In slightly contradictory evidence Swan also said that in 1801 the number of illicit distilleries ‘were certainly decreased because the very people of the country went themselves in bodies to take them down […] because they were working oats and meal and consuming the only thing the people had to live upon, which was

\textsuperscript{188} \textit{Report from the committee on the distillation of sugar and molasses 1808}, p 141 and pp 177-8. Fordyce suggested that since the UK imported 40,000 tons of hemp annually, from Russia mainly, it could be suitably grown on Irish peat-lands. Hemp, it appears, prefers damp conditions and Fordyce’s calculation on yields and acreages indicated that more than sufficient peat-land existed in Ireland. However since five years were required to prepare the peat-land areas (for the provision of roads, drainage etc.), Fordyce suggested that in the event of a prohibition on grain usage in distilling, the hemp could be grown initially on the good land currently used in England and Ireland for barley growing and the activity later transferred to Irish bogs.
\textsuperscript{189} Ibid., pp 73- 8.
\textsuperscript{190} Ibid., p. 74.
\textsuperscript{191} Ibid., pp 73-4.
oatmeal.\(^\text{192}\) After deliberation the committee recommended that distilling from grain be prohibited and that distillers should be restricted to the use of sugar for one year only (from 1 July 1808 to 1 July 1809) ‘since the permanent adoption of the measure would be attended with great evils to the agriculture of the country.’\(^\text{193}\) The deadline for the one year prohibition was not met since it was 1809 before its actual implementation.\(^\text{194}\) A correspondent wrote to *The Times* newspaper in February 1809 reinforcing the evidence of Major Swan and warning of the dangers of permanently prohibiting the use of corn in spirits in Ireland. He cited the popularity of grain based spirits and suggested that if banned, their place would be taken by illicit distillations.\(^\text{195}\) Considerations like this ensured that the permanent ban was not enforced.

All corn distilling was stopped in 1809 and again in 1812 to the end of 1813. The later prohibition was lifted by proclamation published in the *Dublin Gazette* on 16 September, 1813.\(^\text{196}\) McGuire states that ‘apparently these measures [prohibition of distilling] were futile since none was imposed during the severe famine of 1816.’\(^\text{197}\) An analysis of production and export statistics for the periods covered by the prohibitions on the use of grain in distilling during 1800/1, 1809, and 1812 clearly shows the dramatic effect of the bans. See Chart 2.3 below, particularly in the light of McGuire’s contention that the measures ‘were futile.’

\(^{192}\) Ibid., p. 75.  
\(^{193}\) Ibid., p. 14.  
\(^{194}\) *The Freeman’s Journal*, 30 Nov. 1809.  
\(^{195}\) *The Times*, 24 Feb. 1809.  
\(^{196}\) *The Dublin Gazette*, 14-16 Sept. 1813.  
During the eighteenth century, Irish distillers suffered frequent problems and difficulties which were caused by harvest failures and pressures on grain supply. Although causing major difficulties for individual distillers these episodic prohibitions did not leave a lasting impression on the structure or conformation of Irish distilling as it emerged into the nineteenth century. An awareness of these occurrences is important because of the anomalies generated in production statistics and distilling records of the period and also because of the understanding it provides of some challenges then faced by Irish distillers.
Chapter 3

Securing excise revenue through technology

Introduction

An appreciation of the sophistication of the Irish distilling industry in general and specifically of distilling as it operated in the Naas excise collection district during the eighteenth and nineteenth centuries may be derived by examining the increasingly more complex technology which the industry applied at that time. During this period the technology used in the distilling industry became progressively more scientifically based through the application of advances in a number of emerging and discreet specialist areas. The efficiency of conversion of raw materials was optimised as the biochemical processes involved in fermentation were better understood, the application of metallurgy allowed improved engineering which transformed component processes such as distillation, while scientific advances refined the ability to identify and accurately measure important processing parameters or conditions. Since the science of fermentation and the engineering involved in distillation have been the subject of research in other publications this chapter will confine itself to a review of some lesser known technical advances which primarily contributed towards improving or securing excise revenue over the period.\(^1\) It will be

shown that during the eighteenth and nineteenth centuries, and encouraged by legislation, Irish distilling became increasingly concentrated into industrial scale enterprises.¹ As a result of this technical complexity and scale, securing the protection of the resulting more substantial revenue assumed greater importance for the excise authorities. These strategically important issues forced the latter to acquire competency in technological matters which culminated in excise sponsorship of applied technology to address challenges to revenue security.

Discounting the licensing of stills for spirit production, the earliest and also the easiest method used to assess tax liability was on the basis of the liquid volume. Taxation assessed solely on the basis of volume demanded accurate, universal and reproducible standards of weights and measures. Consequently the English exchequer, and later the excise authorities were important participants in the drive towards the standardisation of weights and measures and so the chapter will address the excise’s involvement in that search. It should not be overlooked that while the outcome brought quantifiable advantages to the excise, society also gained through the simplification of trade units and the removal of obstructions to global commerce which resulted.

¹ When the landmark Revenue Act was approved by the Irish Parliament in 1779 there were 1,152 licensed stills in Ireland. Twenty years later in 1799 there were 176 licensed distilleries at work. Yet in spite of this reduction in numbers, the quantity of spirits charged with duty had increased from 1.2 million gallons in 1780 to 4.78 million gallons in 1798: see Morewood, A Philosophical and Statistical History of ... wine and spirits, pp. 631, p. 724 and p. 727. Historians usually date the commencement of these changes to the introduction of the 1779 legislation whose original purpose was to combat the use of stills during inactive periods. E. B. McGuire, Irish Whiskey, p. 127 states ‘When the Act of 1779 was passed there was no intention to supplant the existing method of assessing the spirit duty.’ On p. 146, McGuire states ‘The tempo of the competition between legislation and rapid distilling though slow at first was developing speed by the end of the century. It was to become much faster in the first quarter of the next century, but already the effect on the future structure of the industry was clearly emerging.’ Similarly Brian Townsend, The Lost Distilleries of Ireland (Glasgow, 1997), p.16, states ‘As with all other pieces of 18th century legislation aimed to control the industry [distilling], the consequences of the 1779 act were the opposite of the government’s intentions [...] The act proved to be the end for innumerable legal distilleries[...]’
Because of the early realisation of the need for consistency in tax assessment, it was axiomatic that eventually spirits should be taxed on the basis of alcohol content. The chapter will recount how technology was harnessed to provide a robust and easy-to-use method of measuring alcohol content. This development allowed the introduction of a more productive excise tax which was levied on alcohol content rather than the previous and much less beneficial method based on liquid volume. The monetary value of spirit duties may be gauged from the fact that in 1798 in Ireland 165 distilleries paid £3,553,594 in duty, while in 1811 thirty-two distilleries paid £6,378,479 in duty.\(^3\) While the increase in revenue was greatly welcomed during this era of the Napoleonic Wars, the most enduring legacy of the new test was the uniformity and reproducibility which it brought to the performance of alcohol strength tests throughout the United Kingdom.\(^4\) This adoption of a common test methodology for instance assured an outlet for the product of the larger scale distilleries then coming into vogue in Ireland by facilitating the export of Irish spirits. This development had a number of economic benefits since apart from direct employment, the larger distilling enterprises were major users of agricultural products and provided opportunities for additional added value for local activities such as malting.

These examples of excise-driven technology occurred in the period up to the end of the eighteenth-century and into the early years of the nineteenth-century. They were mainly of English origin and, apart from the very prominent Baron Carysfort their emergence came about with minimal Irish input. The final case-study in this chapter will review the role

---

\(^3\) Morewood, *A Philosophical and Statistical History of the manufacture and use of inebriating liquors*, p. 730.

\(^4\) ‘[…] from the sixteen-fifties to the sixteen-eighties taxes climb slowly from the higher plateau attained during and after the Civil War, before beginning their steep and almost continuous ascent over the next century and a quarter […] at the end of the Napoleonic Wars, the British state’s real income from taxation alone could have been 130 times greater than it was five centuries earlier (in 1315) and thirty-two times greater than the taxes available to Charles I on the eve of his war with parliament’: O’Brien and Hunt, ‘The rise of the fiscal state in England, 1485-1815’, p. 151.
played by an Irishman, Aeneas Coffey, and his brother-in-law Daniel Logie in introducing creative technical solutions to some major issues in the distilling industry in the early nineteenth century. Apart from transferring technology from other disciplines to that of distilling, Coffey and Logie’s work was critical in providing impetus to the move towards large-scale distilling. Technology which survived their thorough vetting was assured of the confidence of, and in consequence, a full endorsement by, the excise. This reassurance was to prove particularly valuable since it facilitated the advent of Scotland’s and Ireland’s industrial scale distilleries which continue to contribute to their respective economies. This chapter is also of value for the insights it provides concerning the quality and ability of distillers in the Naas excise collection district during the eighteenth and nineteenth-centuries. In addition to their other responsibilities, such as those emanating from the rigid and comprehensive excise regulations previously reviewed, distillers were also required to be familiar with and apply increasingly complex technology.5

5 Concurrent with these technical specific advances it should be borne in mind that revenue collection was further facilitated and encouraged by the excise’s acceptance of more widespread engineering and related developments. These had become available because of the technical advances of the period and particularly the invigorating and transformational environment of the Industrial Revolution. For a summary of the effects of the Industrial Revolution on Cork’s distilling industry: Andrew Bielenberg, *Cork’s industrial revolution 1780-1880: development or decline?* (Cork, 1991), pp 61-77.
The evolution of standard weights and measures in Britain and Ireland

Scientifically defined and formally agreed standards of weights and measures are today an accepted part of the process of customs or excise taxation and are an integral part of everyday living. Yet the evolution of standard weights and measures occurred slowly over many centuries in Britain and Ireland. Up to the start of the eighteenth century Britain and Ireland defined the official standard of length as being three barley corns laid end to end, whilst the standard of weight was derived from that of a corn of wheat. At that stage, the desire to raise more taxes was an important factor in addition to the existing compelling arguments of those already seeking formal standards of weights and measures.

The search for standard weights and measures predates the introduction of excise tax by many centuries. Following their conquest of Britain the Normans adopted the established Anglo-Saxon weights and measures. This was in line with their policy of ‘honoring [sic] the customs and traditions of conquered peoples’. William the Conqueror did make one decree regarding weights and measures during his reign; he directed that all weights and measures throughout the realm should be uniform and stamped with his seal. He based the revised standards on those of Winchester, and to provide himself with the veneer of English heritage he had the Winchester standards transferred to London. During the rule of the early Angevins the need for standards, verification and enforcement remained pressing. Zupko states that ‘the famous Assize of Measures of 1197 called for uniformity in all English liquid and dry measures without mentioning any by name.’

---

7 Ronald Edward Zupko, British weights and measures: a history from antiquity to the seventeenth century (Wisconsin, 1977), p. 15.
9 Zupko, British Weights and Measures, p. 18.
Chapter 35 of King John’s Magna Carta of 1215 declared that ‘throughout the kingdom one measure should be used for wine, one for ale, and still another one for corn’. The capacity of the measures for ale and wine were not specified but that for corn was defined as the London quarter, which consisted of eight bushels. Zupko notes that the wording as used in the Magna Carta signalled very little other than good intentions since ‘frequent repetition meant non-compliance’. The monarchs of the Plantagenet era sought to establish structures to inspect, verify and enforce standards. Initially this function was performed locally by the Courts Leet but over time the power was shared with other officials, justices of the peace and clerks of the market. In order that these various officials should be conversant and familiar with the complexities of weights and measures, the distribution of reference standards of these units was required. Edward III in 1341 commanded his treasurer ‘to cause to be made standards of bushels, gallons and weights of brass and to send the same into every county.’

With the coming to power of the House of Tudor in 1485, the emphasis moved from administration and legislation to defining and producing physical standards. Both Henry VII and Elizabeth I produced effective standards:

Tudor standards were amongst the most precise and sophisticated in Europe. Built generally of brass or bronze, they were duplicated and distributed to all parts of the kingdom.

---

10 There are a number of documents which cite this fact. Curia Regis Rolls of the reigns of Richard I and John preserved in the public record office, (London, 1922) p. 218, cites the use of the measure in 1200. Hall and Nicholas quoted the use of the measure and its definition in 1272, ‘Et viij lagene facient busshelum Londonie, quod est viij pars quarterii,’ [...and eight gallons make a London Bushel which is an eighth part of a quarter]. See Hubert Hall and Frieda J. Nicholas, Select tracts and table books relating to English weights and measures (1100-1742) (Camden Third Series, London, 1929), i, 53.
11 Zupko, British Weights and Measures, p. 19.
13 Zupko, British Weights and Measures, p. 75.
In 1497 forty-three shire towns in England and ten in Ireland received new Exchequer standards. Amongst the towns in Ireland to receive these standard brass weights was Kildare town. In 1531 parliament decreed that capacity measures for malted beverages should be made only by members of the cooperage guild and such casks were required to carry a mark allowing identification of the maker. Queen Elizabeth focused almost entirely on the construction of new standards and the subsequent use of these standards for the inspection and verification of existing weights and measures. As a result the Tudors left a legacy of robust standards, epitomised in the Irish instance by the 1570 Act to establish

standard measures for Corn within certain shires of this Realm [Ireland].’ It began: ‘Whereas, there is not, nor ever to this time has been, that any man may remember, a standard for the measure of corn in your majesty’s exchequer in this realm by which your Highnesses subjects mought [sic] be directed and ordered for their measures in buying and selling as in your realm of England are.’

The act proceeds to legislate for the provision of ‘two measures of brasse […] one for wheat […] and another for malt and barley’ in a number of cities and towns in Leinster, including Kildare and Carlow. The measures were termed ‘Bushels’ but their capacities being defined as ‘fifteen ale gallons’ for the wheat and ‘twentie ale gallons’ for the malt measures differed from the capacity of the Winchester Bushel.

In the Stuart era parliaments attended to the actual wording and content of weights and measure legislation, expanding and refining the early regulations:

Antiquated statutes were either annulled or updated; statutory wording was modernised; and the scope of new and modernised laws were made applicable throughout the British Isles […] Through parliamentary initiative the arsenal of

15 23 Hen VIII, c.5, anno 1531. (Note: The Warden of the Standards Seventh Report, 1872-3, p. 47. erroneously cites this Act as 23 Hen VII, c. 5. This is subsequently cited correctly on p. 61 of the report).
16 An act of 1570, 12 Eliz I, Chap 3.
17 Ibid.
standards bequeathed by the Tudors remained intact and many new and worthy additions, such as the Exchequer wine gallon (1707) of Queen Anne and the Winchester coal bushel (1730) of George II, enabled England to outdistance all other European nations in the number, precision, and accuracy of standards.\textsuperscript{18}

Wine, at importation into England Scotland and Ireland, was subject to a customs tax for over three hundred years before the introduction of excise tax.\textsuperscript{19} That customs tax was based on a capacity measure, loosely defined in 1303, as a unit of measure which ‘contained eight tower pounds of wheat.’\textsuperscript{20} Employing the precedent of this earlier customs legislation, the introduction of an excise tax on alcoholic beverages in the mid-1600s was also based on volume and the early wine gallon was again employed as the unit of assessment for the taxation of spirits.\textsuperscript{21} Over twenty years after the introduction of the new excise legislation, the accuracy of the measure used to calibrate the English wine gallon was questioned. The fact that the English wine gallon was such an important feature of revenue collection demanded complete public confidence in its permanency and integrity. Because of this, excise officials were heavily involved in attempts to restore confidence in the English wine gallon’s legitimacy. To this end the excise or revenue authorities frequently worked closely with and availed of the scientific knowledge available to them through the work and experiments of members of the Royal Society. The Royal Society of London was engaged actively in early attempts to bring public science to industry and

\textsuperscript{18} Zupko, \textit{British Weights and Measures}, p. 95.
\textsuperscript{19} […] the king has granted to Richard [de la Pole] the office of gauger of wines in the realm and in the lands of Ireland and Wales during pleasure…Calendar of the close rolls preserved in the public record office. \textit{Prepared under the superintendence of the deputy keeper of the records. Edward III, 1327-1330} (London, 1896), p. 370.
\textsuperscript{20} Ashworth, ‘Metrology and the State’, p. 1316.
\textsuperscript{21} ‘Thus continued the Laws relating to the English [sic] Standard of Weights and Measures till after the Restauration [sic]; when a duty of excise being laid upon beer, ale, and other liquors […] and all other liquors liable to the excise–duty were to pay accordingly to the wine gallon [sic]’: Samuel Raynardson, ‘A state of the English weights and measures of capacity, as they appear from the laws as well ancient as modern: with some considerations thereon: being an attempt to prove that the present avoirdupois weight is the legal and ancient standard for the weights and measures of this kingdom’, \textit{Philosophical Transactions of the Royal Society}, xliii (1749-50), pp 54-71, see p. 57.
commerce with a view towards making the world more intelligible and predictable.  

Samuel Reynardson, a member of the Society, when later reviewing the evolution of English metrology, commented on the trials carried out at that time to clarify the actual content of the English wine gallon:

We [...] find the Officers of the Revenue determining the Contents of our Measures of Capacity with great Exactness: For, on the 25th May 1688, two general Officers of the Excise, in the Presence of the Lord-Mayor, the Commissioners of Excise, Mr Flamstead [sic], and others, upon an exact Trial found that the old Standard Wine Gallon [sic], kept in the Guildhall, did contain but 224 cubic inches; nevertheless, at that time it was thought convenient to continue the old supposed Content, being 231 cubic Inches, as the Standard Wine Gallon [...]  

Raynardson’s account does not provide the complete story of the sequel to the trials. Having illustrated that the English standard wine gallon contained only 224 cubic inches and not 231 cubic inches as previously understood, the revenue commissioners recommended that the wine gallon should be standardised at the new lower volume. Trade and commercial interests immediately demanded permission to use the new standard, but Sir Thomas Powys, the attorney general, in the interests of maintaining revenue, would not sanction a move to the lower volume. Ashworth has commented on this decision as a case where ‘precision and accuracy was invariably a factor of legislation, commercial procedures of convention, and vitally the crown’s purse.’  

---

22 L. Stewart, The rise of public science: rhetoric, technology, and natural philosophy in newtonian Britain, 1660-1750 (Cambridge, 1992) elaborates further on this aspect.
24 Powys’ decision was based on three considerations: ‘he cannot advise prosecuting the proposal …for there is none there but what the King will be a Loser by…Guildhall cannot be resorted to for a standard […] [and finally] he did not know how 231 cubic inches came to be taken up, but did not think it safe to depart from the usage.’ See ‘Report of the committee appointed to enquire into the original standards of weights and measures of this kingdom and to consider the laws relating thereto’ (26 May, 1758), Reports from committees of the House of Commons, printed but not inserted in the journals of the House, 1715-1801 (16 vols. 1803-1806), xi, 411.
25 Ashworth, ‘Metrology and the State’, p. 1316. In another publication Ashworth provides some further information on the incident. He states that the claim regarding the inaccuracy of the official standard wine gallon had originated with a Doctor Wybard who declared that the standard used to calibrate wine gallon measures was itself defective and contained less than the 231 cubic inches which it was commonly thought to
Powys’ decision was certainly based on convention and revenue considerations, but clearly it also lacked the persuasive impact which an objective basis for his decision would provide. In consequence it was soon challenged. In 1700 a dispute again arose regarding the actual content of the English wine gallon and specifically relating to the excise duty payable on the volume contained therein.\(^26\) The Court of the Exchequer on this occasion referred the dispute to a parliamentary commission. This commission stated that ‘ye content of a Wine Gallon appears to be very uncertain for it is to be fixed by Wheat Cornes’ and suggested that parliament should be asked to legislate accordingly.\(^27\) In 1706 a parliamentary commission defined the wine gallon as 231 cubic inches and this definition passed into legislation that same year.\(^28\) The enacting legislation of 1706 decreed that:

any round vessel, commonly called a cylinder, having an even bottom and being seven inches in diameter throughout and six inches deep from the top of the inside to the bottom […] containing exactly 231 cubic inches, was a legally acceptable gallon for wine.

The English wine gallon now had a tangible definition in terms of cubic inches, it was easily visualised by reference to the descriptive nature given to a typical gallon vessel which was defined by an independent parliamentary commission. The clarification which this process and subsequent definition provided can only have helped to ensure public confidence in the measure and so assisted in achieving the consequent wide-scale acceptance of its use. This was the first time in English legislative history that a capacity contain. The excise officers who carried out the experiments were Richard Walker and Mr Shales, and the astronomer royal, John Flamstead was accompanied by the Oxford astronomer Edmund Halley as official observers at the testing of the old standard. See William J. Ashworth, *Customs and Excise: Trade, Production and Consumption in England 1640-1845* (Oxford, 2003), p. 291.


\(^27\) Opinion of Council, 16 Nov, 1703 (TNA, CUST 41/1).

measure was defined in terms of its cubic capacity.\textsuperscript{29} The subsequent production of the robust and sturdy brass Queen Anne gallon standard—see Figure 3.1 below—which has stood the test of centuries of use further underpins the desired image of authenticity and heritage which such standards need to portray.\textsuperscript{30}

Figure 3.1 Queen Anne Exchequer Wine Gallon of 1707.

\textbf{Source}: Science Museum, London

Despite such refinements, by the middle of the eighteenth century the application of standard weights and measures was far from problem-free.

Far from being a uniform and coherent system local anomalies and customs created considerable disparity [in weights and measures] complicating internal trade.\textsuperscript{31}

Adell states that :

\begin{quote}
Eighteenth-century England was, like most of Europe, in many ways highly non-standardised. Weights and measures varied from county to county, sometimes even between markets within a single county, and well into the eighteenth century
\end{quote}

\textsuperscript{29} Ibid., p. 48.
\textsuperscript{30} Zupko states ‘The Exchequer standard wine gallon made in accordance with this act is still in fine condition and is kept at the Science Museum in London. It is of heavy bronze with a delicately designed handle on one side and a magnificently embossed crown over AR opposite it. Positioned equidistantly between them are oval scrolls of leaves. Within the latter, in bold script, are the words –Wine Gallon 1707’: Zupko, \textit{Revolution in Measurement}, p. 48.
\textsuperscript{31} Julian Hoppit, ‘Reforming Britain’s weights and measures, 1660-1824’, \textit{The English Historical Review}, cviii, no. 426 (Jan., 1993), p. 82.
the weighing of goods in many market transactions continued to be done simply with one’s hands.\textsuperscript{32}

Sir John Riggs Miller stated in the House of Commons in 1790 that the situation was detrimental to our commerce …we cannot go from one parish to another or from one market town to another without learning a new language which no grammar or dictionary will help us to acquire\textsuperscript{33}

The absence of a standardised basis for weights and measures inevitably attracted the attention of The Royal Society and on 9 March 1748 Samuel Raynardson, a fellow of that Society read a paper on the issue. Comparing the use of a cubic foot of spring water with that of the Winchester bushel he stated: ‘we find an [sic] uniform and perfect agreement between them… from hence we are led to the discovery of a natural and universal standard for the English weights and measures.’\textsuperscript{34} This appears to be the first reference to the possibility of a single British universal standard for both weights and measures. However, this approach, based on a natural standard, was not acted upon by the British government. Possibly this inactivity was driven by the fact that Raynardson’s proposed definition relied upon a cubic foot and this would in turn require standardisation of the unit of length.

However, in view of the fact that the wine gallon had been earlier standardised on the basis of non-standardised cubic inches in 1707 this reasoning is not plausible. I believe that this

\textsuperscript{32} Rebecca Adell,‘The British metrological standardisation debate, p.165. Adell tells us (p. 169) that: ‘The proliferation of accepted standards, which were not uniform, occurred as the companies of cooperers, founders, and plumbers were granted charters in the early seventeenth century, allowing them to inspect, respectively, soap and beer casks, brass standards, and lead standards in and around London. At the same time unequal standards continued to be kept at the exchequer, the treasury, the mint, and the customs. Matters were no different under the \textit{ancient régime} in France. ‘A town’s measure for length… might derive from an iron fathom mortised into the wall of the town market-hall. The district’s volume for grain might derive from a master bushel secured in the seigneur’s \textit{château}. And the volume of wine might derive from a barrel stored in the cellar of the monastery that owned the vine-yard.’ See Ken Alder, \textit{The Measure of all things} (London, 2002) p. 134.


\textsuperscript{34} Raynardson, ‘A state of the English weights and measures of capacity, p. 64. Raynardson’s finding was based on the relationship between the cubic foot of water and the bushel. Later it was established that a cubic foot of water was found to have a capacity of exactly one gallon at a temperature of 62° Fahrenheit whilst a bushel was generally defined as being the capacity of eight such gallons. These facts were later used as a basis for the Imperial system of weights and measures in 1824.
example typifies what Hoppit describes as the British government’s almost total non-involvement in the drive to reform weights and measures until the end of the Napoleonic Wars.\textsuperscript{35} Whilst Adell disputes the claim of governmental indifference it is difficult to ascribe the neglect of Raynardson’s suggestion to any other cause.\textsuperscript{36}

If the British government was not active in setting nationwide standards for weights and measures in general use, the excise were active in defining specific measures for use with numerous excisable commodities. Apart from wine, defined measures were introduced for other taxed commodities. For instance, the Winchester coal bushel of George II was defined ‘for the heavily taxed item of coal’\textsuperscript{37} in 1730\textsuperscript{38} while ‘the Winchester bushel had been imposed upon the malt trade in 1701.’\textsuperscript{39} Other items which were also subject to the imposition of standard measures around that time included ale, beer, cider, perry and soap. These items for which nationwide measures were defined were, as Ashworth maintains, ‘mainly excisable goods clearly demonstrating that revenue concerns were one of the motivating factors.’\textsuperscript{40}

In the middle of the eighteenth century the Irish peer, Sir John Proby (1720-72), first Baron Carysfort, also highlighted the need for standardised weights and measures.\textsuperscript{41} In published literature on the issue of weights and measures Raynardson’s reference to the need for standardisation is not given a high visibility and Carysfort committee’s report of 1758 is generally credited with being the first to identify the need for what was termed

\begin{footnotesize}
35 Hoppit, ‘Reforming Britain’s weights and measures, 1660-1824’, p. 103. \\
37 Ashworth, ‘Metrology and the State: Science, Revenue and Commerce’, p. 1315. \\
38 Zupko, \textit{British Weights and Measures}, p. 95. \\
39 Ashworth, ‘Metrology and the State: Science, Revenue and Commerce’, p. 1315 \\
40 Ibid., p. 1316. \\
41 It is of interest to note that Carysfort himself was descended on his maternal side from John Allen, ‘who was factor for the Dutch merchants in Ireland in Stafford’s time, and by trade a bricklayer, being the builder of the ‘remarkable’ house at Jigginstown near Naas, county Kildare’: Sadleir, ‘Ladytown and the Allens’, pp 60-9.
\end{footnotesize}
‘Principles of Uniformity’. Effectively Carysfort defined the need for a national standard system of weights and measures and the elimination of local units. In Carysfort’s defence it must be said that when, in his role as chairman of a select committee, on 26 May 1758, he tabled his report on the proposals then under consideration in the British House of Commons, for a standard system of weights and measures, he went much further than Raynardson. Amongst other findings, his committee declared that the government’s proposals were uncertain and lacked robustness, since they were based on a variable, i.e. the weight of a single wheat grain. They also found issue with the methods of verifying unit standards. They identified that the standards kept at the exchequer and the ‘King’s Standards’ kept at the treasury differed. They highlighted the presence of an array of accepted standards. Amongst Carysfort’s recommendations, they proposed that ‘a yard bar’ would be made by John Bird, a well known inventor, as the standard of length. From this standard, measures of capacity would also be gauged by specifying their volumes by reference to the cubic inches each contained. ‘One single legal gallon of 282 cubic inches was designated to replace the wine, ale and corn gallons, all of which up to that point had been of differing capacities.’ The new system proposed that all existing standards should be destroyed and it mandated the preparation of conversion charts designed to ensure that revenue collection was not adversely affected by the proposals. In anticipation of the successful passage of the enabling legislation through parliament Bird constructed the yard-bar. However, the bill based on these proposals and a subsequent bill proposed in 1765

---

42 ‘Report of the committee appointed to enquire into the original standards of weights and measures of this kingdom and to consider the laws relating thereto’ (26 May, 1758), p. 411.  
failed to win parliament’s support.\textsuperscript{44} Consequently, the matter remained in this unsatisfactory state for the rest of the century.

This situation made a resolution of the matter all the more necessary and in a debate on the standardisation of measures in 1814, Dr Wollaston, a distinguished member of the Royal Society, proposed a system based on a re-examination of the Carysfort’s committee report and it specifically recommended that the actual yard-bar constructed by Bird for Carysfort’s Commission in 1758 should be accepted as the official linear standard. There was a general acceptance in many quarters that this was a desirable development and a bill based on proposals of Dr Wollaston passed through the House of Commons in 1816 but failed in the House of Lords.

Undaunted, a number of other efforts at standardisation were made in the period between 1816 and 1821. These were led mainly by Sir George Clarke. Eventually a bill containing some special directions with regard to the customs and excise duties and based on proposals by Sir George became law on 17 June 1824. This Act directed that the ‘Imperial’ standards of weights and measures should be brought into general use on 1 May 1825.\textsuperscript{45} It was found that additional time was required before the act could be brought into effect and the date of its introduction was statutorily delayed until 1 January 1826.\textsuperscript{46}

The essential basis of the new legislation bore similarity with Raynardson’s earlier paper. The Imperial gallon was based on the capacity represented by a volume of ten pounds of distilled water weighed at a temperature of 62 degrees Fahrenheit. The bill also retained elements of the proposals put forward by Carysfort, Bird, and Wollaston. The Imperial Weights and Measures Act of 1824 wiped out over 800 years of metrological law

\textsuperscript{44} Hoppit, ‘Reforming Britain’s weights and measures, 1660-1824’, p. 95.
\textsuperscript{45} 5 Geo IV, c. 74, section 20.
\textsuperscript{46} 6 Geo IV, c. 12.
and it reduced the huge array of weights and measures in use in these islands to three, the imperial yard, troy pound and imperial gallon.\(^{47}\) An important feature of the legislation was that these three measures were defined in such a way as to make all three interrelated and each could be derived one from another.

The introduction of the new system of weights and measures required the employment of precisely defined units based on natural standards which were both transparent and objectively derived. Moreover, the units were best if developed by men of science who were seen to be objective and independent. Finally standards should be designed to facilitate calibration and verification of duplicates for trade use. This process was almost identical to the process employed by the excise when defining the English Exchequer’s wine gallon over one hundred years earlier. The early process had provided a template for the standardisation of weights and measures in 1824. There was much amendatory legislation over the following decades until 1878, when the 1824 act was radically reconstructed to take account of a changing world. Yet the original Imperial standards remained in use in many global locations over their subsequent long and beneficial life, and the existence of this agreed standard greatly facilitated global commerce during the nineteenth and early twentieth centuries. The era ended in 1971, when the British Government decided to join the European Common Market and so committed itself to a metric future and the eventual demise of the its former Imperial system of weights and measures.

\(^{47}\) Hoppit, ‘Reforming Britain’s weights and measures’, p. 99.
Weights and measures in Irish distilling

A paper on regional variations on Irish weights and measures as used in the nineteenth century food industry was published by Feenan and Kennedy in 2002.\(^{48}\) Using the archives of the Irish Folklore Commission as well as estate records and the Ordnance Survey memoirs it adds considerably to Wakefield’s and Bourke’s earlier works.\(^{49}\) Like England at an earlier stage, Ireland, in the early and mid-nineteenth century, did not have a uniform system of weights and measures.

As late as 1852 the Fairs and Markets’ Commission lamented the infinite diversity of weights and measures in different districts, basing its findings on a survey of ninety-four fairs and markets stretched across the length and breadth of Ireland.\(^{50}\)

There were local and regional variations; there were differing values for similar units when used with various products; some units even varied with the time of year.\(^{51}\) In spite of this some few units had a standard value throughout the country. An analysis of available records and literature indicates that those standard measures which were universally recognised throughout Ireland in the latter half of the nineteenth century evolved in instances where agricultural produce was purchased in large quantities, usually by traders for eventual exportation, or alternatively was used by industry as raw material. Barley as an ingredient in the large scale brewing and distilling industries is an example of one such product. Feenan and Kennedy’s analysis of published data on weights and measures in use in Ireland in the nineteenth century indicates that ‘the modal value …is 16 stone to a barrel of barley in early nineteenth-century Ireland, and this is reported from widely different


\(^{49}\) See P. M. A. Bourke, ‘Notes on some agricultural units of measurement in use in pre-famine Ireland’ in *Irish Historical Studies*, xiv (1964-5), p. 236 and Wakefield, *An account of Ireland*.


\(^{51}\) Feenan and Kennedy, ‘Weights and Measures’, *passim*. 

135
locations on the island.’ Bourke also confirms ‘that a value of sixteen stone for a barrel of barley was virtually standard.’ The barrel of barley is also one of the few agricultural crop measures whose definition was relatively fixed throughout Ireland in 1856. ‘Barley was used as a foodstuff for humans and animals and [was] particularly important as a raw material for industrial processing.’ ‘Barley is seldom sold at the public market; private distillers buy vast quantities of it by private contract and by sample.’

If the units of weight used by Irish distilleries to measure key ingredients were relatively standard, the units of volume were very much more complicated. Irish units of liquid capacity followed a very different path from that of England or Britain. Irish publications on the subject have referred mainly to liquid capacity particularly those used to measure agricultural output and usage. There is an absence of literature on the definition of other Irish liquid measures in commercial use or, alternatively where such are referred to, their content has been omitted or inadequately defined. Consequently references in Irish literature on capacity measures mainly refer to bushels, pecks and such like or just ‘gallons.’ Since there were numerous gallons in use in Ireland, wine gallons, ale gallons, beer gallons, English gallons, and Irish gallons the unqualified use of ‘gallon’ is inadequate. This is a much understudied area and has the potential to lead to confusion if not fully clarified. Such confusion had earlier arisen for instance in studies on Irish butter

52 Feenan and Kennedy, ‘Weights and Measures’, p.36.
53 P. M. A. Bourke, ‘Notes on some agricultural units… in pre-famine Ireland’, p. 245.
54 Agricultural Statistics, Ireland. Tables showing the estimated average produce for the year 1856, p. 17, H.C. 1857 session 2 (2245), xlii, 221.
55 Feenan and Kennedy, ‘Weights and Measures’, p.36.
57 See for instance, Feenan and Kennedy, ‘Weights and Measures’, p. 23-4, or P. M. A. Bourke, ‘Notes on some agricultural units… in pre-famine Ireland’, pp 244 -5.
58 McGuire, Irish whiskey, passim.
and Irish land measure. Until 1824 the main capacity measure used in Ireland for excisable products was the Irish wine gallon. This was very different in capacity from the English wine gallon and in the period after the Irish Act of Union led to many difficulties for traders who availed of the commercial terms of that act to export spirits to England.

The history of the reasons for the differences in the Irish and English gallon is to be found in a report, dated 22 February 1822, by John Quincy Adams who, as Secretary of State under President Madison, wrote a little known but very scholarly report on the history of weights and measures in which he traced the complex evolution of the Irish wine gallon. From the very earliest application of excise taxes, Irish excisable products were dealt with in separate and distinct measures to that used for other liquids. In 1450, at Drogheda, the ancient English gallon was defined as the unit to be used in Ireland when buying or selling products such as wine, ale or spirits. Subsequently the capacity of the English wine gallon in England evolved separately and its volume changed at least twice between 1450 and the Irish Act of Union. As detailed earlier, for instance, two such changes occurred in the capacity of the English wine gallon in early 1700s. By some oversight, the Irish wine gallon, in spite of Poyning’s Law, did not change but remained at


This statement is substantiated by a number of authoritative primary sources. Second report of the commissioners ...of weights and measures, 1820, p.18, H.C. 1820 (314), vii, 473, cites the Irish gallon as containing 217 \( \frac{6}{10} \) cubic inches and the enacting legislation as 9 Geo. II and 26 Geo. III. See also the evidence of John Archer, Excise Inspector of Imports, and given to the select committee of the House of Lords appointed to consider a petition of the Glasgow Chamber of Commerce on 31 May 1823 who states ‘in the present excise the Irish Gallon is 217 and six tenths cubic inches and we have to reduce each cask to English measure (231 cubic inches) before we can make any comparison.’ See Report from the Select Committee of the House of Lords appointed to consider the petition of the Directors of the Chamber of Commerce and Manufactures ...in the city of Glasgow1823, p. 25, H.L. 1824 (94), viii, 431.

United States department of state, reports of the secretary of state, upon weights and measures, pp 22-43.

An Act that none shall sell Wine, Ale, nor any other Liquor within any citie or town franchised, but with the King’s measure sealed, that is to say the gallon, the pottle, the quart, the pint, or the half-pint. See 28 Henry vi, chap. iii.

28 Henry vi, chap. iii.
its ancient value as fixed at Drogheda. While Ireland maintained a separate Excise function and until such time as large scale exportation of spirits was undertaken, the fact that the Irish and English gallon differed could be negotiated. With the coming of the commercial terms of the Union the differences between the Irish and the English gallons almost immediately caused major problems to Irish exporters and English importers of excisable products. Until the Union and in the absence of an appreciable export trade all distillers in Ireland used a common gallon and were assessed on a like basis and so uniformity was maintained. But with the new circumstances after the Irish Act of Union things were to change. Again it was the excise that spearheaded the drive for a standard gallon to be used universally in both Britain and Ireland. William Speer, an excise supervisor and spirit assayer at Dublin port, who will feature further in this review of the excise and technical developments, touched on the subject of standard weights and measures when writing about the need for a common method of assessment of alcohol content. Following the enactment of the Irish Act of Union and when writing about the difficulties faced by Irish spirit exporters he stated:

The first of these [difficulties] arises from the difference of the gallon measure in the two countries, the dimensions of the English wine gallon (which is used also for spirits) is 231 cubic inches; the Irish gallon is only 217 $\frac{9}{10}$ cubic inches; This occasions a difference of six gallons and a third per cent. 100 Irish gallons making only 93 $\frac{2}{3}$ English measure.  

The Irish wine gallon remained in use in Ireland until the introduction in 1824 of legislation to standardise the excise regulations throughout the United Kingdom. As a result, the Irish wine gallon was removed from the list of approved measures and Ireland adopted the then

---

66 William Speers, An enqiry into the causes of the errors and irregularities which take place in ascertaining the strengths of spirituous spirit, (London, 1802), p. 47.
current English wine gallon of 231 cubic inches making the English wine gallon the universal measure for excisable liquids in Britain and Ireland. This was only an interim measure since the Imperial Weights and Measures Act which came into effect on 1 January 1826 introduced the Imperial gallon of 277.42 cubic inches which was based on the capacity occupied by ten pounds avoirdupois of distilled water at 62 degrees Fahrenheit.\footnote{George iv, c.74.}

These examples attest to the momentum provided by the excise authorities in the drive for standardised units of weights and measures. Yet, while the removal of the Irish wine gallon eliminated some inconveniences which differing weights and measures introduced into the daily activities of the excise officer, this was a relatively small benefit when compared to the advantages which universal units brought to the public perception and image of the difficult role of revenue extraction by the excise. It is self evident that uniform and standard measures make the collection of revenue more effective and predictable. More importantly, standard measures help to create a perception which makes tax collection appear more universally even-handed. Additionally, the standardisation of the excise gallon as the English wine gallon facilitated the complete integration of excise structures on these islands, allowing common documentation, similar modes of computation, the use and even interchange of similar standard measures etc.

Hoppit has challenged the longtime prevailing perception that there was an absence of quantitative enquiry in eighteenth century England.\footnote{Julian Hoppit, ‘Political arithmetic in eighteenth-century England’, \textit{Economic History Review}, new series, xlix, no. 3 (Aug. 1996), pp 516-40.} In support of his argument he says:

To cite only a few examples, attempts to regularise national weights and measures, calendar reform, improvements in measurement of longitude, pressure, and temperature, along with the establishment of Ordnance Survey and mean time are
all indicative of a wider search for knowledge and order in which quantification was central to both perception and actions.\textsuperscript{69}

Ashworth concurs with Hoppit and suggests a role whereby quantification could support the excise in their collection of revenue:

To assist in its attempt to define and levy the production of home produced goods the excise turned to quantification, and a particular notion of accuracy that tried to advertise claims to objectivity and equity in its gauging operations.\textsuperscript{70}

This debate around the capacity of the English and Irish wine gallons succinctly highlights the advantages of the quantification exercise which led to the employment of cubic inches to define capacity measures in the early 1700s. As a consequence, the fundamental changes which the 1717 Irish legislation brought to the role of gaugers could be accommodated more easily.\textsuperscript{71} Distillery vessels could now be measured, calculations performed, duty levied and, in the event of doubts being expressed by distillers these were easily addressed by this new form of duty assessment through the employment of unbiased mathematics.

This emphasis on a system which relied on measurements, and particularly on their accuracy and transparency, ensured a relatively uncontested acceptance towards duty liabilities as assessed by the excise. As shown in examples considered above, the excise involvement in the standardisation of weights and measures was a major driver of this process and that standardisation in turn contributed in no small way to the resulting efficiency of the excise in revenue collection. Additionally, the process used to achieve the later more extensive standardisation to Imperial measures appears to have borrowed much from the excise process of the early 1700s in this regard.

\textsuperscript{69} Ibid., p 531.

\textsuperscript{70} Ashworth, Practical objectivity: The excise, state and production in eighteenth century England, p. 183

\textsuperscript{71} 4 Geo. I, c. 2, sect. 4. McGuire states that ‘Fundamental changes in excise management were enacted in 1717’: see McGuire, Irish whiskey, p. 101.
**Alcohol Measurement**

When distilled potable spirits were first produced the need for a precise method for the determination of alcohol content was not a major consideration. The distiller, the purchaser and the excise officer all based their evaluation of spirit quality on organoleptic evaluations. Taste tests were very unreliable however, with the result that ‘distillers, merchants, and excise officers frequently clashed in their estimation of a spirit’s strength.’

Many examples of the employment of taste as an analytical technique are to be found in the records of the excise. Taste, however, was not the only method employed to determine alcohol content at this time but all had a similar degree of unreliability. One test relied on the fact that alcohol was flammable. An early Dutch test entailed soaking a piece of linen in alcohol and setting it alight. If the linen burned, the alcohol was considered acceptable.

Another test, which William Ashworth dates from the fifteenth century, was carried out by adding a drop of a specific oil to the alcohol. The oil sank in strong spirits whilst it floated in weak spirits. Another method ‘consisted of pouring some of the alcohol to be tested onto a little gunpowder and then igniting it. If the combustion of the powder resulted in a gentle explosion the spirit was held to be proof, and ‘if the powder burned steadily it was considered to be above proof.’ McGuire states that this test became known as the ‘proof’ test, and Tate expresses the view that the term is derived from ‘proving’ or testing the

---

72 Ashworth, ‘Between the trader and the public,’ p. 31.
73 See, ‘Petition of Wm Corderoy and others to reduce Spirits to proof’, 8 July, 1714 (TNA, CUST 48/11), f.120. On 8 July 1714, eighteen traders petitioned the earl of Oxford, the Treasurer of the Exchequer, regarding their importation of a total of 1,396 gallons of spirits consisting of brandy from Spain and rum from the West Indies. The spirits had been declared on importation as single spirits, meaning it was at proof strength or under. The spirits were adjudged by the excise to be double strength and a computation showed that in order to reduce the consignment to single strength the addition of a further 198 gallons of water would be required. Duty was assessed as being due on this additional volume leading to this petition.
75 Ashworth, ‘Between the trader and the Public,’ p. 32.
76 Ibid.
spirit. The most widely used test in both the excise service and by traders was the bead test. Also known as the crown or proof vial, it consisted of adding spirit to a specially designed phial and shaking the contents. Beads formed at the edges of the surface or meniscus of the liquid. ‘Experienced observers could estimate the strength of the spirit from the time it takes the beads to disappear’.

Scarisbrick suggests that the accuracy obtained by trained users of the test was in the region of ten per cent. Another test employed specific gravity balls. These were glass beads of differing weights developed by Mrs Isabell Lovi and based on an original idea by Dr Wilson of Glasgow University. See Figure 3-2 below.

Figure 3.2 Glass bubbles for testing proof spirits, c. 1840-1850


Alcohol content could also be established by means of the lesser known method of the Spirit Balance. Sir James Murray, M.D., of Dublin demonstrated a method based on this principle to Samuel Morewood, who was collector of excise at Naas in the early nineteenth century.

---

78 The writer has seen this test in use by small artisan French brandy producers in the late twentieth century.
79 Ibid, p. 49.
80 Scarisbrick, *Spirit assaying*, p. 8. In the nineteenth century Golding Bird, an Irish collector of excise, giving evidence before a select committee of the House of Commons attested to the use of a similar test by Irish illicit distillers.
81 The still operator in Scottish distilleries was sometimes referred to as the ‘ball-man’ because of the fact that this method was formerly employed as a quality test during the distillation process. See Scarisbrick, *Spirit assaying*, p. 63.
82 Ibid., p. 64.
century. However, the preferred methodology for alcohol determination employed in the eighteenth century was based on the principle of the hydrometer. Boyle had developed the hydrometer as an instrument to determine specific gravities of liquids and he presented a paper on the subject to the Royal Society in 1675. The first relatively accurate flotation device for ascertaining the amount of alcohol present in an aqueous mixture was developed by John Clarke in 1725. John Clarke, a turner and engine maker employed at York Building Waterworks near Charing Cross in London developed the instrument in response to a request from a surveyor of excise in an adjacent distillery. In an address to the Royal Society in 1729, Dr J. T. Desaguliers attested to the reliability of Clarke’s instrument and in particular its superiority over other methods. The most commonly used method was a cumbersome and lengthy procedure which involved the use of a weighing balance and a precision measure known as a pyknometer. Of Clarke’s development, Desaguliers said:

The hydrostatical balance has supplied the place of the hydrometer and shews the different specifick [sic] gravity of fluids to a very great exactness. But as the balance cannot be carried in the pocket and much less managed and understood by persons not used to experiments, Mr Clarke was resolved to perfect the hydrometer …that without trouble and by inspection know whether a spirituous liquor be proof, above proof or under proof …

Because of a variation in the respective co-efficient of thermal expansion, alcohol and water mixtures present particular problems which makes their analysis more difficult. Clarke’s ingenious approach to this problem was to provide eleven weights which compensated for the effects of temperature on such mixtures. These ‘weather weights’ were

---

86 Ashworth, ‘Between the trader and the Public’, p. 33.
87 Clarke and Desaguliers, ‘A new kind of hydrometer’, p. 278.
designed to adjust for the normal ambient temperature of liquids under test in commercial practice. Almost all the hydrometers made after 1730 were to Clarke’s design and although not sanctioned in law they were widely used by excise men. Clarke died in 1746 and his son Richard, who had married the sister of John Dring, a well-known instrument maker, took over the business. The firm of Dring and Fage became the recognised manufacturers of the instrument. ‘With the demand for hydrometers growing and the dominance of Clarke’s Hydrometer undermined by his death, other instrument makers saw an opportunity.’ In spite of the fact that Clarke’s hydrometer had been in use since 1729 it was not officially recognised until 1762 when a British act of parliament defined a standard gallon of spirits and in the course of that description mentioned the instrument. Ashworth ascribes the possible reason for that official acknowledgement of Clarke’s hydrometer to the increase in new varieties of hydrometers and the consequent variations in results. The British parliament finally sanctioned the instrument for official excise purposes in 1787 and this sanction was continued from time to time until 1801 when the legislative recognition of 1787 was made permanent. Despite, or perhaps because of its success, Clarke’s instrument was subject to considerable criticism. Much of this criticism came from hostile competitive instrument makers seeking to share in what had now become a monopoly

88 J. Clarke, *The hydrometer or brandy prover* (London, 1746). This publication highlights the fact that even at this early stage the excise was encouraging the development of technology. Clarke is quoted by Tate as stating ‘Upwards of twenty years past I was applied to by Mr Balchin deceased; one of the General Surveyors in the Distillery; and several other Principal Officers thereof to contrive if possible an instrument to ascertain the true strength of proof of Brandy, Rum, Malt or Melasses [sic] spirits without tasting the same, or trusting to the uncertainty or fallacy of the proof vial.’ See F. G. H Tate, *Alcoholometry: an account of the British method of strength determination* (London, 1930), p. xiv. 
89 Ashworth, ‘Between the trader and the Public,’ p. 35.
90 Ibid., p. 35.
91 Ibid., p. 36.
93 Ibid., p. 268.
94 27 Geo. III., c. 31 [1787] and 41 Geo. III., c. 97 [1801].
market for the manufacture of the Clarke designed hydrometer. The criticism increased after 1787 when the instrument was nominated as the only official hydrometer. Dring and Fage responded by trying to improve the accuracy of the instrument by the addition of further weights. By 1755 Clarke’s instrument had thirty-six weights consisting of twenty-three temperature and thirteen stem weights, by 1815 this had increased to 140 weights—see Figure 3.3—and in the final year of its production in 1820, it had 300 weights. The difficulty of achieving accurate results using such a delicate and unfriendly instrument on a cold, wet and windy quayside can only be imagined.

Figure 3.3 Clarke’s hydrometer (c. 1815), with 140 weights

Source: Francis G. H. Tate, Alcoholometry (London, 1930), facing page xviii.

One competitor the instrument maker, Quin, claimed that ‘Clarke’s hydrometer required 968 stem weights and forty five temperature weights in total’ and even then it would not be

95 Ibid, p. 35.
96 27 Geo III, c 31.
97 For a fuller discussion see Tate, Alcoholometry, or Scarisbrick, Spirit assaying, pp 34-5, also Ashworth, ‘Between the trader and the Public’, pp 33-5.
completely accurate. The complexity and accuracy of Clarke’s hydrometer as identified by these observations had significant implications, as Ashworth observes:

the problems of ambiguity and accuracy surrounding Clark’s hydrometer… had merely triggered the question, namely, the diverse array of techniques still used in the trade to ascertain spirit strength. Traditional tests that relied on senses such as sight, smell, taste had no place in the bureaucratic apparatus of excise collection. Equally intolerable were the different interpretations of Clark’s hydrometer made by distillers and traders, a problem compounded by the array of rival instruments.

In December 1781 a court case prompted by differences in the strength of imported spirits as recorded by the excise and importers drew public attention to the limitations of Clarke’s hydrometer. Although the excise authorities were vindicated in the court’s decision, the case The King versus Steele and others, 4 Dec 1781, was to further reduce public confidence in Clarke’s hydrometer. The English Board of Excise recognised that they needed to address the matter. Again they sought the assistance of the Royal Society and in particular Sir Joseph Banks, its then president, in 1787. Banks appointed Charles Blagden to undertake the work of establishing ‘the best method of proportioning the excise upon spirituous liquors’. During the period 1787 to 1792, Blagden and his assistant George Gilpin, clerk to the Royal Society published extremely precise, accurate scientific data with detailed specific gravity tables for spirit and water mixtures at various temperatures which would prove extremely useful during the next stage of this investigation.

The hydrometer in use in Ireland was also broadly based on Clarke’s model but according to William Speer the Irish model ‘paid no regard to temperature … the variations

---

98 George Quin, Descriptive Account of new patent hydrometer (London, 1814) and Scarisbrick, Spirit assaying, p. 62.
99 Ashworth, ‘Between the trader and the public’, pp 40-1.
100 Excise Trials 1778-1784, (TNA, CUST 103/3) see particularly ff 240-461.
101 Ibid., ff 240-461.
by the ordinary change of temperature being however from one to fifteen per cent.’

Scarisbrick tells us that before the Irish Act of Union there were two instrument makers supplying the Irish market; these were ‘Hyat [sic] and Saunders.’ William Speer concurs and in his evidence to the Commissioners of Inquiry into Fees and Emoluments received in Public Office in Ireland in 1806, added that:

> he knows no description of Hydrometer established by law in Ireland; the one which has been in use when he came into office was called Hyatt’s Hydrometer, which he understood was invented by a man of that name and that Instruments upon this plan have been made for many years past by a person of the name of Bennett.

This was William Bennett who observed in the same report:

> That he is by trade a musical instrument maker. That since the year 1790, when his father died, he has made hydrometers for the use of Revenue… he has a Standard Instrument made by his father…he was instructed by his father in how to make them…[his father] made them since 1763…his charge for one is one guinea and a half…since 1801 he has not made more than about two dozen…the instrument is constructed without any kind of weight…and is applied without a thermometer…it has been in use about forty years…that he never knew their having undergone any examination by a chemist or any scientific man.

The ratification in 1800 of the Act of Irish Union accelerated the search for a robust means of alcohol determination in spirits. It was the last of the many catalysts which drove the search for a final definitive system of analysis for spirits. At the time of passing of the Act of Union, Irish and English public confidence in the system for alcohol determination was extremely low. Distillers were suspicious and many openly expressed their distrust. As a result, ‘the treasury and the English Board of Excise received petitions from importers, traders, and distillers, articulating their concerns.’ These concerns were given further expression by William Speer, an excise supervisor and spirit assayer at Dublin port, who

---

106 Ibid., p. 106.
published a pamphlet in October 1802 in which he highlighted the discrepancies which existed between the results shown by the Clarke hydrometer and those indicated by the Irish hydrometer. As already outlined Speer had two issues with the alcohol measurement methods then in use. ‘The Irish Hydrometer was incompetent having but one scale for every temperature’ and the ‘English Revenue Hydrometer was complicated with a number of weights.’ Because the Irish methodology did not allow temperature compensation, the Irish instrument could never agree with Clarke’s unit except through sheer coincidence. Additionally Speer claimed that the indication of proof was inscribed on the stem of the hydrometer wherever the instrument maker pleased. The essence of Speer’s report was that this was a serious obstacle to trade between Ireland and England. In consequence, the measurement of proof quantities of spirits in transit between the two countries could never be accurately reconciled. This had commercial implications since spirits were traded in proof quantities. More importantly for the government involved it had revenue implications. Finally such a situation impacted negatively on the special place given to spirits under Article Six of the Anglo-Irish Act of Union.

108 Speer, ‘An inquiry into the causes and the errors ... the hydrometer’, pp 1-2.
111 Trevor McCavery, ‘Politics, Public finance and the British-Irish Act of Union’ in Royal Historical Society Transactions, 10 (2000), pp 353-75. Spirits could be imported into Britain at any strength less than ten per cent over hydrometer proof without paying extra duty. Ashworth provides the example of a ship leaving Dublin with spirits at 9.5 over proof and a temperature of 55°F. If the temperature at London was 60°F, [ in these temperatures the same weather weight was used at London as at Dublin] the spirits would read eleven per cent over hydrometer proof thus incurring extra duty. This was a common occurrence according to Speers. See Ashworth, ‘Between the trader and the Public,’ p. 42.
William Speer’s pamphlet received support when:

Armed with Speer’s views, Nicholas Vansittart addressed the House of Commons in June 1802… He advised that a Bill be passed to authorise the Lords of the Treasury to look into and introduce a trustworthy instrument. The Commons obliged. Vansittart then wrote to the commissioners of excise on 28 July 1802 to form a committee of experts to investigate the possibility of a new hydrometer.112

A committee of the Royal Society was ‘duly established and a competition launched to build a new hydrometer.113 The committee included the eminent chemist William Wollaston, William Farish of Cambridge University, and Thomas Groves the inspector of imports at the port of London.114 Other members included the secretary of the Royal Society William Mandell, and John Grant surveyor of excise for Scotland.115

The Dublin instrument maker Thomas Saunders, together with the Sligo born chemist, William Higgins, represented the Irish authorities.116 Most of the investigation was

112 Ashworth, ‘Between the trader and the public’, p. 43.
113 Ibid., p. 44.
114 A point worthy of note is the fact that Tate, Alcoholometry, p. 4 states that ‘Vansittart wished that Blagden’s and Gilpin’s classical work should find practical application in the work of the Revenue Department.’
115 This information is drawn from Tate, Alcoholometry, p.5; papers relating to Bartholomew Sikes and his hydrometer 1 Jan 1802 - 31 Dec 1817 (TNA, CUST 148/17), and, Ashworth, ‘Between the trader and the public’, p.44.
116 Higgins has been referred to as one of the originators of the modern science of atomic physics. For a full biography see, Prof. Thomas S. Wheeler, ‘William Higgins, Chemist, (1763-1825)’, Endeavour, xi, no. 41 (Jan. 1952), pp 47- 52 and T. S. Wheeler, ‘William Higgins, Chemist, (1763-1825)’, Studies, xlii (1954), pp 78-91, pp 207-18, pp 327-38. Other information is included in the Irish Customs and Excise administration papers, 1802-3, (NAI). In a letter, dated 16 June 1803, the Commissioners of the Revenue write to the Lord Lieutenant seeking permission to pay additional expenses to Higgins and Saunders since their stay in London exceeded the original estimate for same. They stated ‘We accordingly on the 14th August acquainted Mr Marsden for your Excellency’s Information [sic] that we considered Wm Higgins Chemist (a Scientific man in high repute) and Mr Thomas Saunders, an ingenious Instrument Maker, as persons best qualified to proceed to London to assist in such experiments as were necessary…that on our consulting with Mr Higgins previous to our recommending him for this service he particularly mentioned to us that he held a course of Lectures in the Month of November, but considering that this Investigation could not occupy a very great length of time we mentioned to Mr Higgins that he would not be delayed from August to that period. It appeared however that Mr Higgins was detained in London on this Business[sic] from August to the month of May following, and in order that we should be satisfied as to the loss which Mr Higgins has sustained by this delay, we called him before us and he has stated to us on Oath, that he gives two courses of Lectures, one on Chemistry and another on Mineralogy Yearly [sic], the emoluments of which together produce him annually £250 which he takes on an average of five years. That the season before he went to England he had from 50 to 70 Pupils attending the Chemical Lectures that Private Pupils [sic] pay him ten guineas for each course of lectures and the Public Pupils three guineas each. That his Lectures in Mineralogy produces him upon an
carried out by Mr. Wollaston, assisted by Professor Farish, Doctor Higgins and Mr
Grant. Advertisements were inserted in the public press in August 1802 seeking the
submission of instruments for examination. Amongst the first to submit an instrument was
Bartholomew Sikes, who was considered an authority on the subject of spirit measurements
in the excise department. There can be little doubt but that Sikes was expecting the
opportunity since he almost immediately forwarded his sample instrument from 5,
Wilderness Row, Goswell St., London on 4 Sept 1802. His instrument was accompanied
by a set of conversion tables. Apart from Sikes, others to submit instruments included
Dring and Fage, the makers of the Clarke hydrometer, and a Miss M Dicas whose family
had patented an instrument to measure alcohol strength in 1790. Due to Dicas’ death his
daughter personally demonstrated the instrument before the committee. The unit
developed by William Speer was submitted directly by Nicholas Vansittart. Messrs
Troughton and Saunders the Dublin instrument makers were also amongst the eight
submissions. This firm was later to claim that their submission was work-in-progress and

average Fifteen Pupils annually at Five Guineas each Course [sic]. That on account of his attendance in
England on the Public Service he lost all the above emoluments in the last year. That his pupils were
increasing instead of diminishing …That he had exclusive of his Lectures private Pupils, that his Profits upon
analysing [sic] minerals and Liquids are also very considerable… Mr Saunders has also presented to us a
petition Stating his Loss of Time and consequent injury to his business in Dublin …But as the sums to which
we think Mr Higgins and Mr Saunders Entitled [sic] are considerable We consider it our duty to lay the
circumstances before your Excellency and to pray your approbation to our paying Mr Higgins the sum of one
thousand pounds and Mr Saunders the Sum of Seven Hundred and forty six pounds four shillings … Signed:
commissioners of the revenue to the lord lieutenant (NAI, Irish Customs and Excise administration papers,
1802-03, item 1A 2a 12/40).

117 Tate, Alcoholometry, p.5.
118 Ibid., p. 5
119 This instrument was adopted by the U.S. on 10 August 1790 and remained the official instrument of the
United States government for the following sixty years.
120 Tate, Alcoholometry, p.7.
121 Ibid., p. 8 .
122 This information is drawn from a number of sources including, Tate, Alcoholometry, pp 7-8, Ashworth,
‘Between the trader and the Public,’ p.44.
not a final instrument.\textsuperscript{123} The trials took place from January to June 1803 at the excise offices in Broad Street London.\textsuperscript{124} Apart from tests for accuracy, repeatability, ease of operation, and robustness, the committee determined to test all instruments submitted for speed of operation and the accuracy delivered by the instruments under actual working conditions.\textsuperscript{125} The Sikes unit impressed the judges most due to the fact that it was accompanied by a very detailed set of printed easy-to-use tables.\textsuperscript{126} All other submissions were accompanied by slide rules which required training before use and whose results could be difficult to read in suboptimal environments such as cold dark warehouses. For these and other reasons, ‘including its ease of use and acceptable accuracy’,\textsuperscript{127} the committee and eventually the Excise commissioners, recommended the Sikes instrument.

In August 1803 Sikes petitioned the Treasury for a contract to supply his instrument for a set number of years. However, he died in October 1803 without having achieved his contract.\textsuperscript{128} As in the case of Clarke previously, Sikes’s daughter had also married a well known instrument maker, Robert Bates.\textsuperscript{129} Eventually, through the support of William Wollaston of The Royal Society, Mary Sikes obtained the rights for her nephew and son-in-law, Robert Bates to manufacture the instrument and the sum of £2,000 in 1807.\textsuperscript{130}

\begin{flushleft}
\textsuperscript{123} Tate, \textit{Alcoholometry}, p. 12.
\textsuperscript{124} Ashworth, ‘Between the trader and the public,’ p. 44. The Irish Customs and Excise administration papers, 1802-3, item 1A 2a 12/40, NAI states that Higgins and Saunders ‘arrived back in Dublin on 22 May after an absence of 278 days’.
\textsuperscript{125} Tate, \textit{Alcoholometry}, p. 12.
\textsuperscript{126} Ashworth, ‘Between the trader and the public,’ p. 44.
\textsuperscript{127} Ibid., p. 46.
\textsuperscript{128} Ibid., p. 47.
\textsuperscript{129} Her husband had developed the saccharometer, which was an instrument in wide spread use in the sugar industry worldwide: McConnell, \textit{R.B. Bate of the Poultry, 1782-1847}, pp 9-18.
\textsuperscript{130} Ashworth, ‘Between the trader and the public,’ p. 47, see also Mary Sikes to Mr Burton Secretary to the Board of Excise, 22 December 1806 and 15 January 1807, and Wollaston to the Commissioners of Excise, 14 February and 9 December 1807, Papers relating to Bartholemew Sikes and his hydrometer 1 Jan 1802 - 31 Dec 1817 (TNA, CUST 148/17).
\end{flushleft}
In spite of the fact that Sikes’ hydrometer was recommended for use in 1803, it took time before its use was sanctioned by law. A letter from John Giffard, a Dublin excise officer dated 30 October 1804, states that

A hydrometer he received from the Gauger’s office [in Dublin port], where it had lain for common use and which he was informed by the Surveyor General has been tried by the standard kept in his office from which it was found to vary about one degree or nearly two percent representing the strength of spirits to be so much less than the standard hydrometer.  

In the interim, Speers, whose original publicity had led to the competition for a new hydrometer had gone into production of his unit in partnership with a noted scientific instrument maker, Richard Spear of Capel St., Dublin, in 1802. It is thus evident that William Speers’s pamphlet and the resulting publicity which it generated had been part of his efforts to market the advantages of his new instrument. Richard Spear who does not appear to be any relation of William Speer, advertised in the Hibernian Journal, 11 April 1806, that he had ‘ready for sale the patent saccharometer and hydrometer, invented by William Speer which has received the approbation of the Royal Irish Academy, the Dublin Society, and all the eminent brewers and distillers in Great Britain and Ireland.’  

Some years later Saunders, the scientific instrument maker who in 1803 had travelled to London with Higgins for the hydrometer trials organised by the excise, advertised in the Hibernian Journal, 7 March 1810, that he had ‘fitted up a workshop and apparatus entirely for the

---

131 Commission of inquiry into fees and emoluments received in public offices in Ireland, first report, (customs), appendix, p. 376. On page 18 of this report, the Commissioners state: ‘Another part of the duty of the discharging officer is to ascertain the strength of spirits by the hydrometer…and the instrument in Ireland being very imperfect, the merchant who is acquainted with its defects may evade duty to a considerable extent.’

manufacture of his improved hydrometers and saccharometers and he had ready …others upon Dicas’s, Richardson and Clarke’s principle.¹³³

The new focus on accuracy and reproducibility which the competition engendered gave these and other hydrometer manufacturers a ready market for their units in Ireland. Apart from the commercial production of both the Speers and Saunders hydrometers in Dublin in the decade after the competition Sikes hydrometers were also manufactured since Maynooth’s Scientific Apparatus Museum contains a Sikes hydrometer. Dated ‘mid to late nineteenth century,’ it carries an ivory plaque with the signature of another well known Dublin scientific instrument maker, Yeates and Son.¹³⁴ The introduction of these more accurate instruments undoubtedly solved the problems and costs associated with the earlier models of Irish hydrometers.

An examination of the spirit exports from Ireland to Britain in and around the period of the Irish Union illustrates the surge in activity which occurred at this time. This is clearly seen in Table 3.1 which tabulates the volume of Irish home produced spirits, distilled and exported in the period 1788-1808. With the advent of the trade terms of the Irish Act of Union the volume exported surged in 1803 and continued thereafter at varying levels.¹³⁵ Such increases would not have been possible in the absence of a common alcohol test methodology between both islands.

¹³³ See Charles Mollan and John Upton, The Scientific Apparatus of Nicholas Callan and other Historic Instruments (Maynooth, 1994), p. 291 and Burnett and Morrison-Low, Vulgar and Mechanick, p. 51. It is of interest to note that, at its foundation in 1795, Saunders presented Maynooth College with the iconic sun-dial which stands in the front lawn. See Mollan and Upton, The Scientific Apparatus of Nicholas Callan, p.291.
¹³⁴ Mollan and Upton, The Scientific Apparatus of Nicholas Callan, p. 159.
¹³⁵ Malting and Distilling from grain was prohibited in 1801 due to a cereal shortage and distilling did not recommence until 1802. This accounts for some of the low export figures in the early years of that century.
Table 3.1 Irish home produced spirits, distilled and exported, 1788-1806.

<table>
<thead>
<tr>
<th>Year</th>
<th>Distilled (Gallons)</th>
<th>Exported (Gallons)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1788</td>
<td>2,229,663</td>
<td>68</td>
</tr>
<tr>
<td>1789</td>
<td>2,801,429</td>
<td>152</td>
</tr>
<tr>
<td>1790</td>
<td>2,926,795</td>
<td>408</td>
</tr>
<tr>
<td>1791</td>
<td>3,508,244</td>
<td>-</td>
</tr>
<tr>
<td>1792</td>
<td>3,520,082</td>
<td>299</td>
</tr>
<tr>
<td>1793</td>
<td>3,436,440</td>
<td>429</td>
</tr>
<tr>
<td>1794</td>
<td>3,936,355</td>
<td>135</td>
</tr>
<tr>
<td>1795</td>
<td>4,262,036</td>
<td>1,011</td>
</tr>
<tr>
<td>1796</td>
<td>3,704,681</td>
<td>1,216</td>
</tr>
<tr>
<td>1797</td>
<td>3,867,174</td>
<td>58,615</td>
</tr>
<tr>
<td>1798</td>
<td>4,783,954</td>
<td>2,866</td>
</tr>
<tr>
<td>1799</td>
<td>4,253,187</td>
<td>4,055</td>
</tr>
<tr>
<td>1800</td>
<td>3,621,498</td>
<td>3,152</td>
</tr>
<tr>
<td>1801</td>
<td>1,565,380</td>
<td>2,270</td>
</tr>
<tr>
<td>1802</td>
<td>5,237,195</td>
<td>227,519</td>
</tr>
<tr>
<td>1803</td>
<td>4,807,143</td>
<td>1,130,019</td>
</tr>
<tr>
<td>1804</td>
<td>4,713,736</td>
<td>930,800</td>
</tr>
<tr>
<td>1805</td>
<td>4,612,335</td>
<td>1,196,569</td>
</tr>
<tr>
<td>1806</td>
<td>4,648,772</td>
<td>1,044,548</td>
</tr>
</tbody>
</table>

Source: Samuel Morewood, *A Philosophical and Statistical History of ... wines and spirits* (Dublin, 1838), p.727.
In Ireland, the lesser known hydrometers such as those of Saunders or Speers continued in use until the Irish Treasury followed the precedents set by England in 1816 and Scotland in 1817 and adopted the Sikes hydrometer for official Revenue purposes in 1818.\textsuperscript{136} The dramatic increase in export of Irish spirits and its downstream beneficial effects on the Irish economy were made possible by the efforts of the excise to institute accurate and mutually reproducible spirit assessment tests in Britain and Ireland in 1803.

\textbf{The facilitation of scale in distilling operations:}

William Ashworth points out that the excise authorities made a particular point of seeking from applicants for distilling licences full details on all places where excisable goods were produced. These details were contained in a document entitled ‘the entry’ which contained full plans of all vessels, plant layout and production areas.\textsuperscript{137} These plans were regularly compared by the excise with the actual physical lay-out to ensure compliance with the original proposals and an absence of subsequent modifications which might facilitate fraudulent practises.\textsuperscript{138} The detail demanded was specified by the excise and included such requirements as complying with a standard colour code for all pipe runs to allow easy identification of water lines, alcohol lines, wash lines and the numerous other liquids which formed part of a distillery process.\textsuperscript{139}

\begin{footnotesize}
\begin{enumerate}
\itempapers relating to Bartholemew Sikes and his hydrometer 1 Jan 1802 - 31 Dec 1817 (TNA, CUST 148/17).
\itemSir Henry Parnell viewed this requirement as being an added cost and a restriction on excisable products. ‘A further disadvantage attending the application of fiscal regulations to processes of manufacture, arises from their compelling such processes in many instances to be carried on in a less economical and productive manner than would be practised if the manufacturer were left unrestricted… ’: \textit{Digest of the reports of the commissioners of inquiry into the excise establishment, 1836}, p. 14.
\end{enumerate}
\end{footnotesize}
The process [legally defining the space of production and the manufacturing process] worked well enough during the eighteenth century to gather adequate revenue and ensure that the state had sufficient credit to sustain the huge national debt and the ability to sustain public credit at such magnitude made Britain unique in Europe. The success of the excise was particularly due to its eventual achievement in taxing goods at the point of production and encouraging, if not monopolies, then certainly larger and fewer producers.\textsuperscript{140}

Scale may be said to have arrived in Scotland’s distilleries in the early 1780s when producers such as the Steins ‘established new plants at an unprecedented pace.’\textsuperscript{141} Dietz describes these distilleries as being not only ‘the largest erected to date’ but also were ‘capital intensive and technologically sophisticated.’\textsuperscript{142} The first steam engine in a Scottish distillery, a Boulton and Watt unit, was reportedly installed in John Stein’s plant about this time.\textsuperscript{143} The advent of scale, as exemplified by the installation of steam engines in the Irish distilling industry, came much later than this. In Ireland on this basis, the earliest record appears to appertain to the installation of a twenty-five horse power steam engine in a Dublin distillery in 1813.\textsuperscript{144} McGuire states that the first steam engine made in Ireland was built in the first decade of the nineteenth century and was designed for use in a Drogheda distillery.\textsuperscript{145} Figure 3.4 shows an Irish pot-still c. 1908 and by scaling it with the figure of the man in the foreground it readily illustrates the size of the working vessels and explains the need for such horse power.

\textsuperscript{141} Vivien E. Dietz, The Politics of Whisky: Scottish Distillers, the Excise, and the Pittite State, p. 45.
\textsuperscript{142} Ibid.
\textsuperscript{144} Second report of the commissioners appointed to consider and recommend a general system of railways for Ireland 1837, p.113, H.C. 1837-38 (145), xxxv, 449.
It was about this period that two Irish excise officers, Aeneas Coffey and his brother-in-law, Daniel Logie were becoming interested in the application of technology for the benefit of the Irish excise. In 1800, at the age of twenty, Aeneas Coffey was appointed ‘as one of the gaugers, waiters and servers’ in the British excise service.\(^{146}\) During his subsequent career in the excise he became expert in the adaptation and development of technology in the interests of the excise. Upon retiring from the excise he continued inventing to become one of distilling’s most recognised technical entrepreneurs of the nineteenth century.

Coffey was born in Dublin in 1780.\(^ {147}\) The environment in which he grew up provided him

\(^{146}\) MS Book, ‘Officers Appointment s 1799-1808’ p.12, (TNA).

\(^{147}\) J.J. Kerr, ‘Aeneas Coffey and his patent still’, *Dublin Historical Record*, ix, no.1 (1946), p. 32, states that ‘Aeneas Coffey is believed to have been born in Calais. His mother was Miss Ryan, a daughter of the Captain Ryan who died of wounds received at the arrest of Lord Edward Fitzgerald.’ However Ronald M. Birse, ‘Coffey, Aeneas, (c. 1780-1852)’ in *The Oxford Dictionary of National Biography* [rev. Christine Clarke], states that he ‘was born probably in Dublin’. In A.W. Slater, ‘A London firm of still-makers’, *Business*
with both an enquiring mind and significant technical ability. His father Andrew was employed in the Dublin City Waterworks from 1774 to 1832 and he published a report on the subject in 1829.\textsuperscript{148} Coffey’s technical ability was to be supported through the lifelong influence exerted by his brother-in-law Daniel Logie who held senior positions in the Irish and British excise for many years. His career continued successfully even after Coffeys’s sudden retirement. Before getting involved in technology both Coffey and Daniel Logie proved their dedication to the excise service since they initially achieved fame for their efforts in the suppression of illicit distillation. In 1810 Coffey was transferred to the excise district of Londonderry, Donegal and Tyrone where he was in charge of operations against illicit distilling.\textsuperscript{149} His efforts to stamp out illegal distilling are well recorded in a number of parliamentary inquiries.\textsuperscript{150} The tactics used by the excise in seeking to suppress illicit distillation in Inishowen during this period were both severe and cruel. In 1818 the situation was brought to the notice of the public when the Rev Edward Chichester published a pamphlet outlining the facts and describing at length the brutality with which the excise exercised their writ in this regard.\textsuperscript{151} But brutality was exercised by both sides. Soon after his arrival in Inishowen, Coffey, whilst ‘still-hunting’ near the county Donegal village of Culdaff, was attacked by a large group of people. He was severely beaten and left for dead.

\textit{History}, viii, no.1 (1966), p. 48, it is stated that ‘Aeneas Coffey was born in Dublin in 1780 and educated at Trinity College.’ E. J. Rothery, ‘Aeneas Coffey (1780-1852),’ \textit{Annals of Science}, xxiv, no. 1 (1968), p. 54, cites Coffey’s grandson as stating in private correspondence, written in 1936, that ‘Aeneas was born in Dublin, son of Andrew Coffey, City Engineer.’

\textsuperscript{148} Andrew Coffey, \textit{A view of the past and present state of the water works of the city of Dublin} (1829), p.33.

\textsuperscript{149} Rothery, ‘Aeneas Coffey (1780-1852),’ p. 55

\textsuperscript{150} Report of select committee on causes and extent of illicit distillation of spirits in Ireland, H.C. 1816, (436), ix, 9, Second report of select committee on causes and extent of illicit distillation of spirits in Ireland, H.C. 1816, (490), ix, 13, Evidence from Aeneas Coffey appears in pp 109-127 of the latter report.

\textsuperscript{151} Rev Edward Chichester, \textit{Oppressions and cruelty of the Irish revenue officers} (London, 1818).
but remarkably survived. In his evidence to the 1816 inquiry on illicit distillation Coffey recounted how he escaped death on this and on another occasion whilst giving evidence at a court in Letterkenny. In 1819 Coffey was confirmed in his role as Inspector General of Excise and it is from this point forward that his technical creative genius begins to become apparent. In 1820 Aeneas Coffey and Daniel Logie, both now Inspectors General of the Excise, together with James Taylor, Examiner, were appointed to represent the excise at experiments to be conducted at the distillery owned by John Thompson and located in Carrickfergus. The objective of the experiment was to test the accuracy, robustness, security and appropriateness of two inventions developed by a Captain Pottinger to better ‘secure the duties on all Spirits made in licensed Distilleries.’ With the arrival of steam power Irish distilleries at this time were in the process of increasing in size. As a result they presented an expanding risk of fraud due to the larger volumes of excisable product they produced in a much shorter time-scale. Consequently it is understandable that the Chief

---

152 A full account of the attack is available in Rev Chichester’s first pamphlet; see Edward Chichester, *Oppressions and cruelty of the Irish revenue officers*, p. 68. Further details appear in an advertisement offering a reward of £200 for information leading to the apprehension of the person ‘who wounded the said Eneas [sic] Coffey with a bayonet.’ The advertisement appears in the *Londonderry Journal* of 12 November 1810.

153 Second report of the select committee on causes and extent of illicit distillation of spirits in Ireland, pp 114-5, H.C. 1816, (490), ix, 13. Of the Culdaff incident Coffey stated ‘I was attacked by about fifty men…they fractured my skull, left my whole body one mass of contusion, and gave me two bayonet wounds one of which completely perforated my thigh…and to this day I feel bad effects from them, which I never expect entirely to get rid of.’


155 Report on distillery experiments with Pottinger’s machinery at Carrickfergus, p.1, H.C. 1821 (606), xix, 389. In the report on the inquiry into collection and management of revenue arising in Ireland in 1823, further insights are provided as to the means by which these experiments came about. Aeneas Coffey advised that ‘Mr Hawthorne [William Hawthorne, chief commissioner of excise, ‘a severe critic of Irish administration’, ‘forced on the Irish government’ and who came to Ireland ‘highly recommended by Sidmouth’: Shipley, ‘Problems in alcoholic production and controls in early nineteenth-century Ireland’ p. 297.] put me in communication with Mr Pottinger when Mr Pottinger first came here [England] to show them [his inventions] to the excise…afterwards Mr Hawthorne said that he got an order from the Chancellor of the Exchequer that they [the inventions] should be tried in an Irish distillery and Mr Pottinger made choice of that at Carrickfergus, adjoining his own house and I was appointed to superintend the carrying it on. Mr Pottinger wrote to Mr Hawthorne to request he should also appoint Mr Logie… [Later on] Mr Taylor, the Examiner of Gaugers Books, was sent [to join Coffey and Logie] and Mr Hawthorne himself came down to Carrickfergus’: Commission of inquiry into collection and management of revenue in Ireland and Great Britain fifth report (distilleries), p. 77.
Commissioner of Excise in Ireland, William Hawthorne, should be interested in Pottinger’s innovative developments which promised to reduce this risk and so improve security in these ever larger distilleries. The developments promised two security advances:

to keep the produce of the still out of the distiller’s reach, during the process of distillation, by securing the mouth or discharge pipe of the worm, so as to prevent his having access to the liquor running therefrom; and, at the same time, to allow him to examine the strength, heat, colour of the spirits as they run. Secondly: to secure the casks, into which these liquors are run from the worm, even should the [excise] officers be dishonest or negligent.

The specification of the first modification provided in the report dated 6 January 1821 clearly describes an item of equipment which was later to be become known as a ‘spirit safe’ and whose invention is usually attributed to Septimus Fox in the Port Ellen distillery on Islay in the early 1820s. This parliamentary evidence would therefore appear to credit Captain Thomas Pottinger with the invention and places his version of the unit a little earlier than Fox’s unit. The second element of Pottinger’s invention was the provision of security by means of covers bolted from within the various receivers combined with a ball valve to redirect liquids and so prevent overfilling of the receivers.

The three excise officers judged, ‘although the unit is best adapted to a slow process of distillation; …we very much doubt that it could be adapted to the extraordinary rapid
system of distillation at present carried on in Ireland.\textsuperscript{158} In spite of this reservation the three officers were fully satisfied that

the apparatus affixed to the worm (with some trifling improvements) will completely answer the purpose intended, by which means the run from the worm may be brought under the control of the Excise, in a manner never heretofore accomplished…

However, with regard to the second item they commented:

We are unable to make so favourable a report of the Machinery erected by Mr Pottinger for accomplishing the second part of the plan; although very ingenious it is very complicated; and (as we found on experiment) liable …to go frequently out of order.\textsuperscript{159}

In their next report dated 16 April 1821 and published on 18 May 1821, the same three officers reported that:

the defective apparatus, contrived by Mr Pottinger, was replaced by another of a different and simpler description, suggested by Mr Coffey, one of our number; we now beg leave to report, that we resumed our Experiments on the 5th March, with this apparatus which we applied to a still of 500 gallons.\textsuperscript{160}

The apparatus designed by Coffey on this occasion sought to ‘record every part of the distiller’s operations, from the time he brings the wash into the still-house, until he takes the finished spirits out of the receiver.\textsuperscript{161} The method used was to measure the wash into a totally closed system which was completely sealed and only allowed the liquid to flow forward and eventually into the still and finally the spirit receiver. A further very important innovation in Coffey’s design was the use of interconnected valves so that when a valve to empty the receiver opened, the valve to fill that receiver automatically closed. This prevented simultaneous filling and emptying of receivers which was until then a known

\textsuperscript{158} Report on distillery experiments with Pottinger’s machinery at Carrickfergus, p.1.
\textsuperscript{159} Ibid., pp 1-2.
\textsuperscript{160} Report to the commissioners of excise in Ireland on experiments in process of distillation at Carrickfergus, p.1.
\textsuperscript{161} Ibid.
method of fraud in distilleries.\footnote{Dr Andrew Bielenberg in his book on The Industrial revolution in Cork, 1780-1880, mentions that Thomas Pottinger stated in The Cork Morning Intelligencer, 31 May 1821, that he [Pottinger] was responsible for the ‘innovation applicable to distillation which has been attributed to Mr Coffee [sic] of excise.’ However, Bielenberg makes the erroneous assumption that the innovation in question was Coffey’s Patent Still which revolutionised the nineteenth-century distilling industry. Given the date of the advertisement [1821] this reference could only have been made about the lesser known Coffey innovations developed at Carrickfergus and which were based on Captain Thomas Pottinger’s work as described above.} Coffey also suggested that the spirit flow be controlled manually by the use of ‘a glass jar containing a thermometer and a few glass beads of different weights and colours… to regulate his work.’\footnote{Report to the Commissioners of Excise in Ireland on Experiments in Process of Distillation at Carrickfergus, p 3.} Coffey thus dispensed with Pottinger’s unreliable method of controlling the pumps by the use of the ‘copper-ball’ hydrometer which caused ‘a serious accident to happen to the still … Mr Pottinger’s hydrometer having got out of order.’\footnote{Ibid., p. 3} The experiments at Carrickfergus were judged successful by Coffey and his excise comrades but they were to prove unsuccessful when the plant and equipment were demonstrated to distillers at Roe’s distillery in Dublin. As Aeneas Coffey acknowledged:

> These experiments succeeded at Carrickfergus when we tried them; but in Dublin the distillers claimed an opportunity of being allowed to see whether they could not defeat our intentions of putting the revenue beyond the reach of the officers; and they contrived, by means we have not ascertained, to distil some of the spirit without our machinery recording it.\footnote{Commission of inquiry into collection and management of revenue in Ireland and Great Britain, fifth report, (distilleries), p. 77. The result is not surprising since the developments suggested by Coffey were designed to eliminate under-declarations and fraud by the distillers and so it was the distillers who had most to lose by the adoption of the modifications.}

In spite of this setback, Pottinger’s important concept of the spirit or close safe and Coffey’s innovative indicator which sequences and records the opening and closing action of valves were both later enshrined in excise legislation but are not always ascribed to them. Close examination of the parliamentary reports illustrate the importance of this period in Coffey’s future life. They show on one hand that in addition to his obvious ability
to assimilate and effectively administer excise matters, Coffey possessed a unique talent to meet the challenges of designing and creating innovative engineering solutions to overcome operational issues. The second lesson which is apparent from the experiments is that the solutions which Coffey developed during these experiments and the hands-on practical experience which he gained at Carrickfergus undoubtedly assisted him in his later work. In spite of its importance the experiments at that location have not received adequate attention in the literature of the history of Irish distilling.  

Aeneas Coffey and Daniel Logie were soon to find a new role in the affairs of the Irish excise. The year 1823 was a momentous year for Irish distillers. New distilling legislation was introduced and a single consolidated Board of Excise replaced the previously separate boards for England and Wales, Scotland and Ireland. This integration was initiated at the Irish Excise Board on Friday 3 January 1823 when it was ordered that

Eneas Coffey and Daniel William Logie Officers of the Irish Excise be furnished with supervisor’s commissions for the purpose of communicating on various matters relating to the collection and management of that branch of the revenue in Ireland as compared with the modes adopted in England.

On Tuesday 7 January 1823 the Irish Revenue Commissioners promoted Coffey and Logie to Surveying General Examiners. Coffey and Logie spent time in Scotland and England visiting distilleries and working with the local excise. They eventually reported their

---


167 Excise board and secretariat: minute Books, 18 Dec 1822 -19 Feb 1823, Friday 3 Jan 1823, (TNA, CUST 47/537).

168 Ibid., Tues.7 Jan, 1823.
observations on 29 March 1823 when they issued a report in which they compared the legislation in both these countries with their experiences in Ireland.\textsuperscript{169}

At an oral session of the inquiry in January 1823, their opinion was sought on the efficiency of Scottish excise controls. Aeneas Coffey, and in particular Daniel Logie, expressed concerns about the effectiveness of the security operated by the excise in Scotch distilleries and recommended improvements. Their concern centred on the locks employed in distilleries at that time. Many of these locks were robustly constructed and consequently extremely expensive. Coffey considered that a simpler design which incorporated some device to alert the excise in the event of any attempt at opening would be less expensive and equally effective. Whilst discussing possible ways and means of ‘checking the conduct of the officer in the [sic] charge of a distillery in such a way as to secure his honesty and his diligence in the performance of his duty’ Coffey gave a reply which was to have implications for him in the future:

He might have the means of locking their utensils in such a manner that I conceive they could not be opened without his knowledge afterwards; heretofore the whole of the ingenuity of the Locksmith has been turned to the making of locks that it would be very difficult to open; but a very simple lock would be sufficient, which any one might open, but which could not be opened without discovery; …and previous to shutting it by the spring, a paper or piece of card written on, containing the officer’s signature, or a stamp from the Excise office, or both might be placed in the inside before the key hole so as to make it impossible to open it without perforating the card. I have made sketch of a lock of that kind …and would not cost more than a few shillings; the expense of the present locks and fastenings would be a great objection to extending the use of them; they cost in a distillery here, I understand, from £100 to £150 and that same number would be requisite in a small distillery.\textsuperscript{170}


\textsuperscript{170} Ibid., p. 98.
Less than fifteen months afterwards, on Friday 12 March 1824, a surprising entry appears in the minute-book of the Commissioners of Excise. It reads:

Aeneas Coffey, Inspector General of Excise in Ireland, having desired Leave to relinquish, as by his Letter of 20th December. Ordered that he have leave to relinquish accordingly.  

This entry carries two manuscript notes in the margin ‘Read to Board on March 16th’ and ‘Sent to Ireland March 20th.’ After resigning from the excise Coffey became a distiller by leasing the smaller of Dublin’s two Dodder Bank distilleries. Later, on 1 August 1830, he was granted a patent for his ‘continuous’ still for which he was to become justly famous.

Associated with this patent was a lesser known specification and patent for a heat exchanger in a form which was later to become universal throughout the chemical industry. These patents were finally enrolled on 5 February 1831. Logie, too had achieved a position of respect in the excise. He was a regular witness at many of the frequent parliamentary enquiries into the excise being held at that period. For instance, Logie gave evidence to Parnell’s Commission of Inquiry into the Excise Establishment on 3 December 1833 and again on 5 March 1834. In his subsequent report, Sir Henry Parnell acknowledged his appreciation of these contributions when he wrote of Logie ‘to whose opinions on all that relates to distillery laws peculiar weight is deservedly attached.’

In the excise supervision of distilleries, locks and locking systems had always been a major consideration. The earliest mass produced lock was patented in 1778 by Robert Barron. This was a basic design and employed the lever principle. The main alternative

---

171 Board of excise: Irish board and establishment minutes, 1824-1833, 12 Mar 1824 (TNA, CUST 110/2)
design was by Bramah and was patented on 21 August 1784. Bramah locks are to this day a by-word for robustness and efficiency. But these properties made them expensive for large scale use in the distillery applications. Another form of locking device featured a depression about the keyhole to allow for the application of a wax seal which was then stamped with the excise stamp and so provided additional security. In use these locks proved difficult. Wax did not always adhere correctly in certain climatic conditions of cold or high humidity. On opening, some wax was inevitably carried by the key into the lock’s mechanism and in time the lock became unusable. Locks to this design were widely used by the excise and manufactured by a number of producers including Chubb. On 1 June 1829, Andrew Gottlieb obtained a patent for a new type of lock. In publicity surrounding the granting of the patent, the lock is described and bears much similarity with Coffey’s earlier suggested design:

In this lock the inventor proposes to guard the key-hole so that any attempt to force or pick the lock must of necessity be discovered…a small paper label is placed over the key-hole…it is the invention of Mr Gottlieb who holds an appointment with the excise office and who is, we are told, patronised by the board.177

On 26 June 1829 a General Order was issued by Charles Browne on behalf of the Commissioners of Excise.178 In spite of its obvious similarity to Coffey’s earlier suggested design this order made the Gottlieb lock the preferred unit for excise use.

175 Ibid., p. 41.
177 The London Literary Gazette: and Journal of Belles Lettres, Arts, Sciences, etc., Sat. 15 May 1830.
178 General Order, 26 June 1829 (TNA, CUST 119/397).
Figure 3.5 Bramah padlock and key


Figure 3.6 Gottlieb’s lock with label compartment, closed (a), open (b)

(a) Label compartment closed

(b) Label compartment open

Source: Mr Gottlieb’s, For certain improvements on, or additions to, locks and keys
On 13 May 1834, Logie wrote from the ‘Excise Office, London’ to the Honourable Commissioners of Excise and enclosed a sample lock with the correspondence. He explained that the lock had been brought by his son from Ireland and that the lock had been invented by his son’s uncle, Mr Coffey.

The invention is alluded to in Mr Coffey’s evidence before the Parliamentary Commissioners enquiry of 1823…a model of it was then made in brass for their inspection. This lock…is simple, perfectly secure; it cannot be opened without tearing the label and consequent discovery, not liable to go out of order, and will be low in price.

Logie presented the simplicity of Coffey’s design as an advantage. He emphasised the low cost of the lock and since distillers were then obliged to purchase the locks he indicated the low price constituted another advantage. He proposed a numbering system to ensure that the labels would be properly accounted for and a filing system to allow their retention after use for subsequent inspection. In spite of this, on 18 June 1834 the Surveying General Examiners again nominated Gottlieb as the preferred lock supplier probably because Gottlieb by then had a track record as supplier of locks. It now become the standard lock for use in distilleries or other places where locks are required in Scotland or Ireland, and locks which were not of Gottlieb’s design would be replaced with locks of his design.

---

179 This letter resulted from a report by the Surveying General Examiners, William Hetherington, Thomas Bett and William Baker, of 18 February 1834 concerning the suitability of a number of sample locks which they had received from various inventors for examination as to their suitability for excise use. Report surveying general examiners to commissioners of excise, 18 June 1834, (TNA, CUST 119/397, unnumbered). The locks had been forwarded by Hugh Jameson, Andrew Gottlieb, Charles Chubb, and D. McIntyre. The locks were priced at twelve shillings each for the Jameson and Gottlieb versions, Chubb who submitted two different designs were priced at thirteen and fifteen shillings each, whilst McIntyre quoted ‘five or six shillings each. All manufacturers’ samples, except those of Chubb, had internal labels as their principal design feature, whilst Chubb remained with the more traditional wax seal for its security. It is interesting to note that Ireland had at least two major manufacturers of locks at this time neither of whom featured in this examination. Robert Kemp of Cork obtained a patent for his lock on 27 May 1816. He called his lock the Union lock since ‘it unites the good qualities of …those invented by Mr Bramah and Mr Barron. The description ‘Union Lock’ remains to-day. The other lock manufacturer was Thomas Ruxton of Dublin who patented his lock on 14 May 1816.

180 Logie to commissioners of excise, 13 May 1834 (TNA, CUST 119/400).

181 Copy of General Order, 3 Feb. 1835 (TNA, CUST 119/397).
The importance and attention given by the excise authorities to lock quality and efficiency is evidenced from two reports which were forwarded by officers in the Naas Excise Collection District and which represent some of the many returns received in London in answer to an order from the Commissioners dated 26 March 1835 which requested information on experiences with locks manufactured by makers other than Gottlieb. On 5 April 1835, Charles Warren Supervisor, in Leixlip Excise District, wrote to the Commissioners of Excise in London:

In obedience of your Honors [sic] Order of the 26 March 1835, on the subject of locks now in use in this District other than those furnished with Mr Gottlieb’s apparatus. I beg to state that the locks other than those furnished with Mr Gottlieb’s apparatus can scarcely be considered secure with fraudulent traders. There are 49 of those locks now in use at distilleries in this district and I am not exactly aware how long they have been in use, but from all I can ascertain, at least from 10 to 12 years…I am not aware of whose manufacture they are.\textsuperscript{182}

A similar letter was forwarded to the Commissioners of Excise, again on 5 April 1835, by Robert Forsyth, Supervisor of Monasterevan Excise District:

Is that I have examined them and find them secure which locks has been in use since I commenced in this district which was in the year 1829 and which locks are of Bramah manufacture.\textsuperscript{183}

On 6 March 1840 the excise storekeeper wrote that ‘Andrew Gottlieb, the patentee and manufacturer of the peculiar padlock invented by him and adopted by the Board in 1829 had died’.\textsuperscript{184} Gottlieb’s widow continued to manufacture locks to her husband’s design. After Gottlieb’s death, Daniel Logie’s strenuous interventions on behalf of his brother-in-law’s lock ended.

Coffey assisted by his loyal brother-in-law was responsible for at least three of the innovations which were adopted by the excise and which became mandatory features in all

\textsuperscript{182} Letter, Thomas Warren to commissioners of excise, 5 Apr 1835 (TNA, CUST 119/398).
\textsuperscript{183} Letter, Robert Forsyth to commissioners of excise, 5 Apr. 1835, (TNA, CUST 119/398).
\textsuperscript{184} Letter, storekeeper to commissioners of excise, 6 Mar. 1840, (TNA CUST 119/401).
distilleries from the second decade of the nineteenth century. These inventions were the register or valve index to control valve opening and closing sequences, and the Pottinger’s spirit or close safe to prevent distillers having direct access to distilled product which Coffey authorised. The final invention with regard to distillery security was Coffey’s label-protected lock. There is no doubt this was designed by Coffey but he never received official approval for its use. For nearly two centuries, locks such as Gottlieb’s imitation of Coffey’s lock, have protected the excisable product in distilleries in Britain and Ireland. Coffey can be said to have been amongst the first of those excise men with those new skills and ability described by Ashworth’s as ‘increased specialisation’. More importantly the developments which Coffey spear-headed reduced the growing risk which large-scale, high throughput distilleries represented. Through the application of his technical creativity he gave the excise authorities sufficient confidence to authorise the introduction and operation of larger plants throughout Scotland and Ireland in the following century. While it is evident that Coffey was the first of these new specialised excise officers there is substantial evidence in the excise administrative records in support of Ashworth’s suggestion of the existence of other officers with similar technical abilities. For instance on 25 March 1836, Hugh Jameson, who was employed in the excise secretary’s office, wrote to the Commissioners of Excise:

   I beg leave to state that I have to suggest a method for rendering the Revenue Locks more secure and also more easy [sic] in practice for the Officer. By my plan the locks without removal from the Traders Premises can be instantly varied as respects the means for opening; whilst the power of producing that variation is left, exclusively, in the hands of the Officer.\footnote{\textit{Letter, Hugh Jameson to commissioners of excise, 29 Mar. 1836 (TNA, CUST 119/400).}}

The Surveying General Examiners, after having seen samples of the locks, were positive about the fact that the lock ‘may be varied by the Officer without the Trader having any
knowledge of the variation." In another example of excise officers showing technical expertise, John McCulloch on 25 September 1843 submitted a lock to the Commissioners of Excise for their examination. John McCulloch was normally employed in the Excise Laboratory and later he contributed to the design of a Spirit Safe. The distinguishing feature of McCulloch’s lock, which he referred to as a ‘Register’ or ‘Tell-Tale Lock’, was the internally located series of three wheels with numbers engraved on each. Each wheel presented a number under a window in the lock each time the lock was operated. Consequently, in use the officer recorded the combination of numbers visible in the lock’s window once he had closed the unit. Any subsequent tampering with the lock activated the three wheels which caused the window to register a new combination when later examined by the officer. McCulloch calculated that 5,814 permutations of numbers, or lock operations would be necessary before the exact same series of numbers reappeared. In July 1848 John McCulloch again wrote to the Commissioners of Excise this time outlining a design for a Spirit Safe. Like Jameson’s earlier submission, McCulloch’s lock or his spirit safe were never adopted by the excise. In spite of this, it is evident that the early technical innovative work of Coffey which opened the way for the direction followed by the distilling industry in Scotland and Ireland was later taken up by other excise officers.

\[\text{---}\]

186 Appended comments, to document cited in note 318, from Brett, Hetherington, Baker, to commissioners of excise, 9 July 1836 (TNA, CUST 119/400).
188 Ibid.
Conclusion

In this chapter the role played by the excise in advancing the course of standardised weights and measures has been considered. These standard measures later contributed towards a new era of global commercialisation and large scale industrial production. The excise involvement in the development of accurate alcohol measurement facilitated the growth of the later very considerable Irish beverage export industry. Finally, in the interests of risk reduction and management, the excise set the standards of accuracy and performance which they required in the security systems installed in the emerging large distilleries. Liquid flow controls, spirit safes, and the technology of locks all benefited from their creativity and expertise. While Sir Henry Parnell’s commented that ‘the most prominent form of disadvantage [arising from fiscal control] is the discouragement of all attempts at invention or improvement’,\textsuperscript{190} this chapter has shown that there is ample evidence that excise control facilitated technical innovations in the distilling industry. Furthermore, the excise’s authorisation of scale in distilling at this time encouraged the transitional changes in Irish distilling which occurred during the second half of the nineteenth century. The review has also shed light on the capabilities demanded of eighteenth and nineteenth-century distillers in the Naas excise collection district. This research has shown how excise-officers in distilleries at Monasterevan and Leixlip were involved in evaluating new excise locking systems but an emphasis on technical matters was more broadly evident than that specific instance. The eighteenth-century requirement for competency in varying systems of weights and measures was further increased by the nineteenth century’s focus on alcohol strengths and measurement techniques.

\textsuperscript{190} Digest of the reports of the commissioners of inquiry into excise establishment and into the management and collection of the excise revenue throughout the United Kingdom, 1837, p. 19.
The first quarter of that century also witnessed the emergence of process instrumentation, such as saccharimeters and hydrometers. This added to the heavy demands placed on distillers as they managed successful enterprises many of which were simultaneously absorbing and exploiting the new technologies of the Industrial Revolution. Thus, the acquisition of, understanding, applying, and becoming competent in, excise-driven technologies in addition to their other commercial pressures places Irish distillers such as the Naas-supervised John Cassidy of Monasterevan in a new light.
PART TWO

Distilling in the Naas revenue collection district
Prologue

Distilling in the Naas revenue collection district

The Naas revenue collection district is not immediately identified with distilling in Ireland yet the gaunt remains of the Cassidy concern at Monasterevan are known to many as having been at one time a thriving distillery in Ireland’s midlands. The fact that this distillery was also one of a number of other long gone distilleries which once reported into the offices of the Naas excise collector is still less well-known. These distilleries, representative of all stages of Ireland’s distilling history, were supervised by local guagers and surveyors reporting to the Naas-based revenue collector. Part two of the thesis examines the evidence for the existence of the distilleries which existed both before the Cassidy operation and of others which co-existed with it. The history of a sample of these distilleries is recounted, all of which were located in county Kildare and surrounding areas. The studies are representative of all stages of Ireland’s distilling history while this section also re-constructs the excise organisation based in Naas, which was responsible to parliament for their efficient supervision.

The initial chapter in the section (chapter 4) reviews eighteenth-century distilling in the Naas excise collection district. At that stage, most small towns had local distilleries and since distilling was artisanal in nature and the units were low in throughput, it required a number of units to serve the demands of local populations. Another feature of such distilleries was the fact that most were family operated and that they passed from generation to generation as would any other asset. The legislation governing the operation of such distilleries was implemented by the local excise guager who reported to an excise
surveyor. Because of its critical nature, the relationship between the distiller and guager has been subject of much study and analysis. By reconstructing the history of some north Kildare distilling families this chapter also highlights the experiences of numerous other Irish artisan distillers.

The second chapter in this section (chapter 5) examines the history of the Naas revenue collection district. It identifies and assesses the role and impact of the people who acted as collectors from the establishment of the Naas revenue collection district from the post-Restoration days to the end of the period studied. These range from William Sothby, the early ‘farmer’ who bid successfully for the collection at the annual cant held in Dublin in the late seventeenth century to the author Samuel Morewood whose specialised work on spirit production in the early nineteenth century remains in international demand. The extent and changes to the district are followed from its original creation to its final enlargement to incorporate the paper mills of Tallagh, Saggart and Rathfarnham. The effectiveness of the implementation of the various excise policies in the district is examined and the fallout from political events such as the 1798 Rebellion explored. The section presents a picture of an effective and generally well-run revenue district which, although not among Ireland’s biggest, was nevertheless strategically important.

Chapter six examines distilling in the early nineteenth-century in the Naas revenue collection district and chronicles the almost total demise of the activity in the area during the first two decades of the period. It reviews the operation of the Cassidy distillery at Monasterevan—the only one then functioning in the district. The re-emergence and growth of the industry following the 1823 legislation is reviewed and how the conversion of the former calico printing mill at Leixlip to a distillery signalled a change of fortune for the
distiller is established. Former locations of distilleries such as Kilcock returned to the industry and the volumes of raw spirits in warehouses increased enormously as the new larger concerns fought for market share.

The final chapter (chapter 7) uncovers a previously untold episode of Irish distilling history which occurred at Leixlip as a result of the new more liberal distilling regulations. The advent of large volumes of grain whiskey in the 1840s as a result of Coffey’s patented still introduced whiskey drinkers to a new milder taste. As such the new whiskey was increasingly used by Scotch blenders as a carrier to dilute their fuller-character malt and often peat-scented whiskies. However, Irish distillers rejected the product of Coffey’s still and declared that only pot-still varietals should be designated as Irish whiskey. In doing so, the Irish distillers committed themselves to the need for substantial periods of warehousing since this was necessary in order to improve the potability of pot-still production and so improve its taste characteristics. The Scots on the other hand achieved an acceptable product through blending with grain whiskey. The Dublin public analyst Sir Charles Cameron developed a method of pot-still distillation which produced an acceptable product without the need for extended warehousing. The company he chaired purchased the Leixlip distillery and modified it to accommodate his now-patented still. This move, although extremely innovative in character, was not successful and by the end of the 1880s distilling in Leixlip effectively ceased. The iconic Monasterevan distillery continued as the last remaining operative distillery in the Naas excise collection district for a further forty years before closing in the 1920s and ending the association of the Naas excise with distilling.
Chapter 4

Eighteenth-century Irish artisanal distilling

Introduction

For the first three quarters of the eighteenth century Irish distilling was characterised by numerous small, easily managed, low technology distilleries which were an established feature of most centres of population in Ireland.\(^1\) In the last two decades of the century the industry was transformed as a consequence of the determined efforts of the Revenue Commissioners to realign the structure of the business by offering inducements for large scale enterprises.\(^2\) The history of distilling in the Naas revenue collection district conforms to this pattern; it represents a scaled down exemplar of the broader experiences of Irish distilling which this chapter will demonstrate by focusing on the experiences of distillers in the Naas area at this time.

From the introduction of excise control in the seventeenth century until the last quarter of the eighteenth century distilling was a craft and it displayed the properties of an artisan enterprise. As such, its most prominent feature was the fact that the activity consisted of family-run, small scale concerns which were widely dispersed geographically throughout Ireland. Like other crafts with commercial potential, distilling attracted persons of ambition and became associated with particular families. Distilling skills were routinely passed on to subsequent generations of the founding family and although never

---

\(^1\) *Journal of the Irish House of Commons* 1782, appendix 7 June 1782, pp dxxiii-dxxxii. This listing illustrates the nation-wide distribution of the distilleries in Ireland at that time.

\(^2\) Beresford, *Observations on a pamphlet entitled a letter to his grace the duke of Portland* .... Beresford’s belief in large stills is expressed on page 67-9.
incorporated as a guild, the craft bore many characteristics of medieval fraternities. As with any valuable family heirloom or inheritance, the death of a male distiller meant that the business became the rightful property of the surviving widow, many of whom became licensed distillers in their own right. Intermarriage between established families, a commonly employed practice of social groups with enriching or empowering privileges, is also apparent in distilling families. The experiences of a typical north Kildare distilling family, the Chamberlains of Maynooth will be examined. Their involvement in the craft extended over a number of generations and only ended during the third quarter of the eighteenth-century.

The destruction of this artisanal structure of Irish distilling occurred towards the end of the eighteenth century when the Irish government passed legislation with the purpose of encouraging large scale enterprises. The move was aimed at improving the effectiveness and reducing the costs of excise supervision of Irish distilleries. In order to portray the local results of this strategy, records of the rapid decline in the numbers of active distillers remaining in the area will be presented.

Evidence of distilling in the Naas excise collection area in the eighteenth-century:

Using official records, it is possible to chart the progress of distilling in the Naas collection from 1768 when the earliest records of the numbers of licensed distillers in the area becomes available. Combining these records with subsequent parliamentary papers illustrates that distilling was in a healthy state in the area in the period 1766-82, and that an overall, licensed distillery numbers increased over the period – see Chart 4.1 overleaf.
Sources: An account of the number of stills in each district of the kingdom of Ireland in the seven years last past [1766-1772] distinguishing each year (NAI, M 5955). Journal of the Irish House of Commons 1782, appendices, 7 June 1782, pp dxxiii-dxxxii, Papers relating to illicit distillation in Ireland, letters and documents 1819, p. 9, H.C.1819 (243), xvii, 635.

The number of stills licensed in the area over this period remained relatively constant between the late 1760s and the late 1770s, fluctuating above the mid-forties until the year 1779 when a parliamentary report showed ninety-three stills in operation in the area.³ It is not possible to establish the precise location of the stills within the Naas area in the 1760s and 1770s but from 1782 the data is comprehensive enough to allow a distribution of the stills on the basis of locations which can then be assigned to the five survey areas which then constituted the Naas collectorship area.⁴ Of these five surveys, the Kildare survey area with twenty-one stills had the largest number of units. These were sited in Athy (11), Monasterevin (2), Stradbally (2), Kildare (2), and Rathangan (4). The names of each licensee together with the number of units and capacity of each still are all provided, allowing the construction of a comprehensive database for that year. Similar information is available for the other four surveys of Dunlavin, Kilcock, Carlow, and Naas. Chart 4.2 shows the number of stills licensed in the Naas district by survey in 1782.

³ Papers relating to illicit distillation in Ireland, letters and documents 1819, p. 9, H.C.1819 (243), xvii, 635.
⁴ Journal of the Irish House of Commons 1782, Appendix, 7 June 1782, pp dxxix – dxxx.
In view of the complexity which is introduced by these numerous locations and the numbers of distillers at each location, this initial phase of the eighteenth century is best illustrated by examining a typical town in the area and chronicling the progression of the craft in that town over this period. Maynooth represents such a location and it recommends itself as worthy of further study on a number of counts. It was the location of a family which had traditional associations with distilling and whose history is typical of the period. Importantly, since Maynooth was the seat of the duke of Leinster, it was a town where distilling legislation was applied to precise parliamentary standards. Moreover, the availability of additional information from estate surveys, memorials of transactions in the Registry of Deeds, and other sources supplements the official excise records.

Robert, nineteenth earl of Kildare, repurchased the lease of Carton on 27 January 1739 for £8,000 from a descendent of Major-General Richard Ingolsby, a one-time Lord Justice of Ireland. Carton had previously been the property of the earls of Kildare who leased it to Sir William Talbot in 1603. His descendant Col. Richard Talbot became Lord
Lieutenant of Ireland in 1687 and duke of Tyrconnell in 1689. He died in 1691, shortly before the second siege of Limerick and because of his role as a Jacobite in that conflict Carton was forfeited to the Crown.\(^5\) Richard Ingolsby subsequently bought the estate for £1,860 at the Chichester House auction in Dublin on 3 April 1703, when it and so many other great Irish estates passed to new owners.\(^6\) Robert earl of Kildare’s intention on purchasing the estate in 1739 was to make it his principal residence, since the castle at Maynooth, in lord Walter’s words, ‘was too much dilapidated’.\(^7\) Work commenced immediately on creating the new parklands which would provide the earl with ‘… a demesne in keeping with his status as one of the leading Irish peers’.\(^8\) Part of his new estate was made up of land close to the road from Maynooth to Dunboyne and lay to the west of the Glashrooneen stream which is a small tributary of the Ryewater. At the confluence of these two rivers, ‘by 1768 or 1769, Robert, had created… the lake vista which features in so many depictions of Carton, to-day’.\(^9\) This particular land is important in the history of distilling at Maynooth since the parcels so transferred, and which contributed to the creation of this important and distinctive feature, had been sublet and were then in the possession of Richard Nelson and Laurence Chamberlain.\(^10\) Both the Nelson and the Chamberlain families featured in Maynooth’s subsequent distilling history. The mid-eighteenth-century saw continued effort expended on the construction of the Carton estate.

By 1757… routes of roads and tracks were changed. The Dublin - Maynooth road was forced to divert slightly to the south near Donoughmore, … a new perimeter road skirted the outside of the high enclosing wall …new lodges were built…Only

\(^7\) Ibid., p.12.
\(^10\) Memorial of indenture of Lease and Release, Connolly to Earl of Kildare, 4/5 Apr 1749, (ROD, book 135, p. 157, number 90825). See also Horner, Land transactions and the making of Carton demesne, pp 394-5.
the cottage and outbuildings of Richard Nelson at Waterstown survived [within the newly created landscape].

Richard Nelson must have been a treasured retainer of the Fitzgerald family since he was allowed to remain in his residence within the new walls of the demesne until his death. We know from Horner that Richard Nelson was the earl’s attorney. Lord Walter tells us that after Nelson’s death his thatched house was ‘kept up as an ornamental cottage; and a part of it, years afterwards, was converted into a ‘shell-room.’ Meanwhile, other members of the Nelson family were active in other walks of life – the most significant of which for our purposes is distilling. In the forenoon of 1 Dec 1720, John Nelson, son of Richard Nelson of Waterstone met with Peter Chamberlain of Maynooth, to register a deed of lease. The memorial registered on that occasion, recorded the details of their agreement:

The letting of a house and stables with the appurtenances known by the signe of the Beare in Manooth [sic], and all that piece and parcel of land commonly called Lincfield being 17 acres two roods of Irish Plantation measure being the same more or less now in the possession of the same Peter Chamberlain situate near Manooth aforesaid together with the cabins and gardens in Manooth then in the tenure and occupation of John Halford Darby Magowen Loughlin Keely and Edward Magowen.

There are a number of other important details revealed by the registration of this deed. The leasing of the property with the name ‘the signe of the Beare’ is a case in point since the name suggests that the premises were licensed. An earlier act of parliament of 1664 had brought ale houses and inns under licence control and required that they be identified by a

13 Fitzgerald, Carton, p.18.
15 The use of the name ‘Beare’ may be at first sight a link with Peter Bere, who was associated with the redevelopment of Maynooth in the mid 1700’s and was also magistrate and sovereign of Athy in 1766. He was associated with the earl of Kildare at Carton, where he was estate manager and later served the earl at Leinster House. Consequently it is very tempting to make a link between Peter Bere and the premises in question. However, the premises, and in particular, this memorial pre-dates Bere’s period of peak activity by a quarter of a century. Any association between ‘this man of considerable power’ and these premises was not evident from the current research. See Arnold Horner, Irish historic town atlas, no. 7, Maynooth p 3 and Stella Tillyard, Aristocrats; Caroline, Emily, and Sarah Lennox, 1740-1832 (London, 1994), p 212.
sign, stake or bush. The requirements are well illustrated by Ashford’s 1789 sketch of the castle at Maynooth, and partially reproduced here in Figure 4.1, which shows a licensed premise complete with obligatory sign. The premises are located just where the road from Maynooth to Kilcock turned to pass through the castle grounds. Since the premises shown are adjacent to the Chamberlain house, and also as we shall see, in close proximity to their distilleries in the castle precincts it is not impossible that the inn shown on Ashford’s sketch is in fact the ‘Sign of the Beare.’

16 10 and 11 Car. I, c. 5. See also the Irish House Commons Journal, 8 June 1640.
Figure 4.1 View of Maynooth licensed premises c. 1790


Beare might also have been a reference to the barley variety which, after malting, was then used to produce both beer and spirits. McGuire tells us that:

Distillers have always used barley normally as the main ingredient of a mixture of cereal grains…. Bear or bigg, an inferior barley, was also used.¹⁷

Fergus Kelly states that:

In the dialects of Scotland and northern England, there are many records of a distinction between the two row type [of barley], and the four or six-row type. Four or six-row barley is called bere, bear-barley or bigg and is still cultivated to some extent in Orkney.²⁸

---

Thus there is a strong likelihood that the premises, leased by Chamberlain from Nelson in 1720, were licensed premises similar to that shown in Ashford’s sketch. A perusal of the conditions then imposed on licensees provides other insights. The suitability of any licensed premises had to be approved by Commissioners, who also adjudicated on ‘the sufficiency and probity of the applicants.’ This fact that the transfer was authorised indicates that Chamberlain must have satisfied these requirements, while the premises also must have been found suitable. That the transfer was satisfactorily completed is confirmed by the fact that in 1730, following the death of John Nelson, Peter Chamberlain’s lease of the premises entitled ‘the sign of the Beare’ and other property in Maynooth was extended by Nelson’s son, Richard for a period of thirty-one years.

In the late sixteenth and seventeenth centuries, McGuire states that ‘there is no indication of an established distilling industry, but rather of retailers making the spirit they sold.’ During the eighteenth century that was to change since McGuire tells us that:

there is no mention of retailers distilling the spirits they sold to consumers in any official returns during the eighteenth century…After 1700 any fringe of distilling retailers may be ignored and the division between distilling and retailing regarded as complete.

Maynooth was an exception to this since soon after these transactions there is evidence that the Chamberlains who had leased the ‘sign of the Bear’ also entered the distilling industry.

_Faulker’s Dublin Journal_ of 17-20 September 1754 carried the following advertisement:

To be let, or the interest to be sold (being a lease for three lives) of a compleat new built distillery in Manooth (sic), being a good market town, extremely well finished for carrying on that Business extensively by its vicinity to Dublin, to many other

---

19 McGuire, _Irish whiskey_, p. 96.
21 McGuire, _Irish whiskey_, p. 93.
22 Ibid., p. 120.
Market Towns, as well as to a good Corn Country. There are all Kinds of Utensils (perfectly new) that are necessary for carrying on that business and a great number of Swine to be disposed of with said Concern, which is well accommodated with large convenient Vaults. Proposals to be received by Mr John Nelson in Manooth [sic], who will show the concern.  

John Nelson, at the time of this newspaper advertisement was then aged 40 years and the youngest son of the previously noted John Nelson of Waterstone in Carton demesne.  

It is apparent that the construction and equipping of a ‘compleat new built’ distillery would have demanded some familiarity with and knowledge of the distilling industry although there is no indication of how this was obtained.  

The newspaper advertisement also contains a number of other points worth noting. It stresses the value of the hinterland as being very suitable for corn (or cereal) growing and also the fact that the vicinity of Maynooth provides an adequate population of consumers for its product. The notice also offers a herd of ‘swine’ as part of the sale. The feeding of animals by distilleries was a standard method of disposing of the residue remaining after the cereal had been fermented to alcohol. Bearing in mind that cereals consist of starch and protein and that only the starch is consumed in the fermentation process, it is evident that the waste material or ‘spent grains’ contain a high protein content. This is a valuable and nutritious animal feedstuff and was recognised as such from the earliest phases of the commercialisation of distilling. Thus, on 28 June 1776, Arthur Young breakfasted with Mr Jones of Dollestown [sic] in Co Kildare and, as was usual with Arthur Young, their conversation soon turned to the practice of agricultural husbandry in the area. Young provides the following insight:

---

24 Fitzgerald, Carton, p.18.
25 Dollerstown, Co. Meath.
He informed me that the town of Kilcock contained six great distilleries for making whisky, and that all the wash and grains were used in fattening either hogs or beasts, generally the latter. About November they put them to it, and though quite lean, they will be completely fat by Easter; those who are more attentive than common, give them also some bran or hay. Mr Foster of Branchale, at some distance from the town, has a more complete distillery, and fats more beasts than any other person.  

Apart from the value of the waste material as animal feedstuff, the feeding of the residue to swine provided a very cost effective solution to what might otherwise have been a serious environmental problem particularly in a major market town. Without disposal the waste could become a serious nuisance. In 1822, the Leixlip Protestant curate and author, Caesar Otway visited a distillery on Stillhouse Island in Lough Veagh in county Donegal. Its location and the fact that the distillery was illegal militated against effective waste disposal. His description of the scene is memorable:

The whole area of the island was one dunghill composed of fermenting grains: there were about twenty immense hogs either feeding or snoring on the food that lay beneath them: and so alive with rats was the whole concern that one of the boatmen compared them, in number and intrusiveness, to flocks of sparrows on the side of a shelling-hill adjoining a corn-mill.

This description refers to a small illegal operation which raises the question of the amount of waste generated by a commercial concern on the scale operated at Maynooth. The need for a herd of swine is thus readily apparent. Less than a year later, on 22 July 1755, Richard Nelson did:

Demise unto Mark Tew all that House lately used as a Still House and built where ye house in which Mathews Higgins blacksmith did formerly dwell with ye Malt Yard at the back of said Still House exclusive of the round (sic) within the walls called the Round Tower which said house and yard are in the possession of said Mark Tew all situated in the town of Maynooth with the apurtances of the said Still House…

---

28 Caesar Otway, *Sketches in Ireland* (Dublin, 1839), p. 27, as quoted in Manning, *Donegal Poitin*, p 44.
More than a hundred years previously Maynooth had undergone rebuilding. In 1632 the earl of Cork, Richard Boyle undertook the fitting out of the castle. In this respect the church required repairs since it had been previously used for ‘keeping cattle, making malt and other base uses.’ The result of this development is illustrated Figure 4.2 below:

Figure 4.2 Maynooth castle and its surroundings, c. 1634

This figure assists in locating the site of the distillery because of the reference to the exclusion of the round tower in this memorial of the lease. The distillery was thus sited to the north of the castle proper, probably close to where the earlier slaughter house was shown in figure 5-2 above. The lease also indicates that the distillery let by Nelson was a subletting of an earlier lease from James McManus.

the natural life of James McManus and unto the full end and term of seventeen years after the death of said James McManus, provided that the lease of three lives

McManus was a merchant who had leased ‘large tracts in and around the village, including the park, the castle area, and the mill, together with the customs and tolls of the fairs and markets and ...as well as keeping a malt house’ and other land. In a map of Maynooth, produced in 1757 by cartographer John Rocque, Councillor McManus is shown as the owner of ‘the ruins of the castle containing several dwelling houses, two still houses, stable, yard and garden.’ Horner suggests their location as follows, Figure 4-3:

Figure 4.3 Maynooth in 1757, as per Rocque’s Survey

McManus was the owner of the distillery site let by Nelson since the distillery offered for sale in 1754 was one of these two distilleries. In Rocque’s map, the two distilleries are shown on the map in the castle grounds beside the old road to Kilcock as it traversed through the castle grounds and before it crossed a bridge over the Lyreen river. It has not been possible to establish when the distillery leased by Mark Tew was subsequently transferred to the Chamberlains. A commercial transaction between the Chamberlains and

---

32 Ibid., p 2.
33 Ibid.
35 Additionally, Rocque’s 1757 survey does not show any other distillery in Maynooth.
the Tews was very probable since both families had close links to Dublin’s aldermen. An earlier but prominent mayor of Dublin had been Michael Chamberlain who had the ill-fortune to hold that office in 1597 when the great explosion occurred ‘on Liffey’side along Wood Quay and Merchant’s Quay.’\textsuperscript{36} The explosion which occurred during the off-loading of gunpowder killed approximately 126 persons and it was Michael Chamberlain who subsequently carried out the examination of witnesses for the investigation.\textsuperscript{37} Two members of the Tew family were lord mayors of Dublin, David Tew occupied the post from 1743–4 while John Tew was lord mayor from 1759–60.\textsuperscript{38} Ties between families of aldermen were particularly strong and Lennon states that at a time when ‘this prestigious coterie numbered twenty-four (which was for life)’ he examined the membership during the years between 1560 and 1620 and found only 120 families represented.\textsuperscript{39} The period studied by Lennon coincided with Michael Chamberlain’s term as mayor and eight years later, in 1605, well over half the aldermen were married to daughters or sisters of fellow aldermen.\textsuperscript{40}

In a small group such as this it would not be unexpected to find such commercial transactions occurring, but there was another interesting coincidence of family ties which could have facilitated the entry of the Chamberlains into the world of distilling. Since 1739 they had been inter-married with Richard Evelyn, the collector in the Naas revenue collection district.\textsuperscript{41} Although of English origin, Evelyn’s family had strong links with the Irish revenue having provided two commissioners to the Irish board, John (1692–9) and

\textsuperscript{37} Ibid., p. 8.
\textsuperscript{40} Ibid., p. 16.
\textsuperscript{41} Helen Evelyn, \textit{The history of the Evelyn family with a special memoir of William Evelyn, M.P.} (London, 1915), [John], p.145 and [William Glanville], p. 221.
William [Glanville, but formerly Evelyn] 1735–47. Whatever the source of power available to the Chamberlains, they advanced quickly in the distilling industry.

By the 1780s there were three members of the Chamberlains recorded as licensed distillers in the 1782 Irish House of Commons Report - two Chamberlains are shown as distillers in the town of Maynooth; another was a distiller in Toolstown which was one of the residences of the Chamberlains. A fourth licence was held by Thomas Swords of Crew Hill, a location adjacent to Maynooth Castle. In that report, the details shown in Table 4.1, are published concerning the number of stills licensed in Maynooth from 25 March 1781 to 25 March 1782. The Chamberlains who surrendered land in Carton to allow the consolidation of that iconic demesne and who were licensed victuallers in Maynooth in the 1720s had in the interim established themselves as the principal distillers in the town of Maynooth.

Table 4.1 Licensed stills in Maynooth, 1782

<table>
<thead>
<tr>
<th>Distillers Names</th>
<th>Places where Stills are established</th>
<th>Number of Stills</th>
<th>Capacity of stills between 200 and 500 Gallons</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thomas Chamberlaine</td>
<td>Maynooth</td>
<td>1</td>
<td>256</td>
</tr>
<tr>
<td>Jane Chamberlaine</td>
<td>Maynooth</td>
<td>1</td>
<td>226</td>
</tr>
<tr>
<td>William Chamberlaine</td>
<td>Toolstown</td>
<td>1</td>
<td>260</td>
</tr>
<tr>
<td>Thomas Swords</td>
<td>Crew Hill</td>
<td>1</td>
<td>232</td>
</tr>
</tbody>
</table>


Their progress in this regard may also have been assisted through their linkage by marriage with other families associated with the brewing and distilling business. For instance we
read in the *Freeman’s Journal* of 8-10 February 1776 of the marriage of Thomas Chamberlaine of Maynooth. Thomas, who is described as a distiller, had married Eleanor Latchford of Kilcock.\footnote{The *Freeman’s Journal*, 8-10 Feb. 1776. There were other links to distilling families since the Chamberlain family had links also to the Callan family of Drumiskin, co. Louth, a well-to-do family involved in the bakery, brewery, distillery, hostelry and posting services: Canon Jackson, *Dundalk Democrat*, 1 Mar. 1930. This is the family of Dr Nicholas Callan, (1799 – 1864) the celebrated priest-scientist who lectured at Maynooth. ‘Philip, [Callan] M.P. for Louth in Parnellite times used to tell his cousin, William Chamberlaine of Crewe Hill, Maynooth, about “cousin, Dr Callan, the scientist”. The Callan-Chamberlaine connection appears to be through mutual marriage alliances with the Verdens… the Callans, Verdens and Chamberlaines had a common interest in the brewing and distilling industries.’; Patrick J. McLaughlin, ‘Dr Callan family papers’, *Seanchas Ardmhacha: Journal of the Armagh Diocesan Historical Society*, v, 1 (1969), pp 133-9. Patrick McLaughlin also states that ‘erroneous statements are made about Dr Callan’s date of birth and place of birth on his tombstone in Maynooth cemetery, and in the biographical note on Dr Callan that appears in Maynooth College Calendar for the year 1864: ibid., p. 133.} The Latchfords were a family associated with distilling in Kilcock but also had a malt house in Maynooth.\footnote{In 1784, the assignees of the estate and effects of John Latchford of Kilcock: did yield up to Richard Sherlock… and the Honorable George Frederick Nugent commonly called Lord Delvin… all their right title and interest in all that and those the house and garden wherein Thomas Latchford father of the said John Latchford lately dwelt and …being in the town of Maynooth and adjoining said John Latchford’s Malt House and Garden: Memorial of deed of assignment, Whyte – Latchford, 22 Jul 1784 (ROD, book 360, p.161, n.242174).} Some months after Thomas’s marriage, the death of Peter Chamberlain, also described as ‘distiller’, occurred at Maynooth and was announced in the *Freeman’s Journal*.\footnote{The *Freeman’s Journal*, 30 Apr.-1 May 1776.} Thus in 1776 there were at least two members of the Chamberlain family identified as distillers in public announcements of the period. Since Peter Chamberlain had signed the lease for the premises named the ‘Signe of the Beare’ this provides evidence that the Chamberlain family may be an exception to McGuire’s contention that there was almost complete separation between spirit distillers and retailers in the eighteenth century.

The location of the Chamberlains and their distilling operations can be further confirmed from an estate survey undertaken by Thomas Sherrard in 1781.\footnote{‘A Survey of the Town of the Town of Maynooth 1781’ by Thomas Sherrard (Cambridge University Library, MS Plans x 4), in ‘A survey of the manor of Maynooth…’( Cambridge, University Library, MS Plans x 4), (NLI, microfilm P. 4032).} In interpreting Sherrard’s map it is necessary to bear in mind that at this period Maynooth had gone
through a quarter century of redevelopment. Consequently there were newly laid out streetscapes and new houses, such as those built by Bere along Leinster Street. The town boasted a new market square incorporating a market house. However, not all of the town of Maynooth had experienced regeneration. Arnold Horner describes it ‘by any standards of assessment, progress had been slow.’\footnote{46} He further states that:

One important reason for this is suggested by a 1780s reference to the area immediately east of the tributary stream as containing a house, eleven cabins and two distilleries, all in bad repair.\footnote{47}

This is the area adjacent to Maynooth’s castle. In a pencilled note occurring on a loose sheet on the page after Sherrard’s map of 1781, these particular properties are referred to as being in ‘a part of the old town … not yet out of lease.’\footnote{48} The implication of this note is that the Kildares were unable to implement their plans for renovation in this particular locality until they obtained vacant possession of the area. When we examine Thomas Sherrard’s map for evidence of distilleries the location of one distillery is shown in the castle area. A further two are shown ‘in the old town of Maynooth not yet out of lease and [are] marked in pencilling on the [Sherrard] map.’\footnote{49} Thomas Chamberlain is shown in the House of Commons report as holding one of the distilling licences. It is possible to locate this distillery by reference to Sherrard’s map. Thomas Chamberlain is shown as the lessee of a house at No 5, South Leinster Street. The description lists ‘House, distillery, offices, etc., in bad repair, and yard.’ The same source records ‘widow Chamberlain’ as having two distilleries. One reference records widow Chamberlain as being the lessee of 7, (South Side), Leinster Street while the second refers to her as ‘Lessee’ of a ‘Distillery, malt house,
offices, and yard’ at the Castle in 1781. Widow Chamberlain was the wife of the distiller, Peter Chamberlain, who had died in 1776 and this would account for her possession of the distilleries. A further point of interest here is that a Jane, [widow] Chamberlain is shown in the Irish House of Commons records of 1782 as having only one distilling license for a single still of two hundred and twenty six gallons capacity. However, as we have seen, Sherrard’s data shows her as having two distilleries. It is probable that Jane Chamberlain was not operating both but had ‘silenced’ one, whilst continuing to operate the second on her own behalf. William Chamberlaine, Toolstown is also mentioned as a licensed distiller in the House of Commons Report of 1782. Toolestown lies to the southeast of urban Maynooth. This rural locality lies on the Straffan road and the location is linked to land leases obtained by the Chamberlains in the 1720s and 1730s. This extensive portfolio of property accumulated by the Chamberlains in Maynooth attests to the profitability of distilling in the third quarter of the eighteenth century. In Sherrard’s map of 1781 William, Thomas, and ‘widow’ Chamberlain are shown as lessees of seven properties in the town. In addition, ‘widow’ Chamberlain is shown as the occupying tenant of a dwelling house, offices and yard at the castle.

The imposition of the new excise legislation in the 1780s, hastened the demise of Maynooth’s distilling industry. By 1796, the number of licensed distillers in Maynooth had reduced to one. The only detail provided in that report is that the still had a capacity of

---

50 Journal of the Irish House of Commons 1782, appendix, 7 June 1782, pp dxxiii-xxxii.
51 Note: A distillery which is not in production is termed to be ‘silent’ in the distilling trade.
52 This is particularly possible since in 1781, the year of Sherrard’s survey, new distillation legislation had come into force and every licensed still was now the subject to a minimum revenue charge every twenty-eight days. By not licensing one still this financial burden would be avoided for that particular still.
54 Sherrard’s, A Survey of the Town of the Town of Maynooth 1781, see also, Horner, Irish historic town atlas, no. 7, Maynooth. For Maynooth in 1781, see appendix C, reference table to Map no. 7.
two hundred and forty four gallons. A parliamentary report on the collection of excise revenue in the United Kingdom, published in 1823, provides a list of the licensed distillers in Ireland in 1802. None are recorded in Maynooth for that year. A further report in 1807 and which carried details of all Irish distillers, again fails to show any licensed distiller in Maynooth. The end of the eighteenth century brought the end to active distillation at Maynooth, although records show that at least one derelict distillery site remained for some considerable time thereafter. Craft distilling in Ireland’s rural towns like Maynooth was a casualty of the consolidation prompted by the 1779/80 Act.

When legislation cleared the way for the establishment of a seminary for the purpose of educating Catholic priests in Ireland, William Robert, second duke of Leinster was anxious to have the college sited in Maynooth. Consequently, Archbishop Bray and other trustees spent two days in 1795 visiting the intended site. In his report of this visit, Thomas Bray archbishop of Cashel wrote on 26 July 1795:

The place for our college immediately adjoins the town of Maynooth - about twenty acres highly improved - and has an excellent house, never inhabited, completely finished and large enough to accommodate about fifty or sixty subjects. Chamberlain’s concern is on the bank of the Grand Canal and about nine miles from Dublin and in the very centre of a beautiful, healthy and plentiful country.

If we overlook the incorrect attribution of the Grand Canal to Maynooth, the matter of interest to us in this description is the reference to Chamberlain in the quotation. From the contents of the later memorial of the agreement relating to the transfer of the property to the college trustees the reference to ‘Chamberlain’s concern’ was clarified.

56 Ibid., p. cccxxxv.
57 Inquiry into the collection and management of the Revenue arising in Ireland: fifth Report, 1823.
60 Ibid., pp 30-1.
61 In that indenture, Robert, duke of Leinster, did demise unto the trustees:
Mathias and Jane (junior) Chamberlain were son and daughter of Peter and Jane (later ‘widow’) Chamberlain. Peter had died in 1773 and after his widow’s death in 1785, Mathias, inherited the property, including the distillery in the castle area. Mathias died at Toolestown in September 1808. The still house was to continue in existence for some time since a map by Sherrard, Brassington and Greene drawn up as part of their survey of 1821 shows the presence of this last remaining distillery. This is clearly identified in figure 4-4 below.

Figure 4.4 Maynooth in 1821, as per Sherrard et al. survey

Source: Horner, Irish historic town atlas, no. 7, Maynooth (Dublin, 1995), Fig. 3, p.5.

A new house in the Town of Maynooth, lately erected and then formerly in the possession of John Stoyte with all the outhouses thereunto belonging together with parts of the lands of Maynooth and which said premises were formerly demised by the Robert, Duke of Leinster to James Stoyte Junior of the city of Dublin, gentleman and also all that and the other part of the said lands of Maynooth and which said last mentioned lands were formerly demised to and lately in the possession of Peter Chamberlaine in the Town of Maynooth together with a Malt House, Still House and yard in the town of Maynooth adjoining to the rear of the Old Castle lately in the possession of Mathias Chamberlain all of which contains in the whole 58 acres one rood and five perches described in the map thereto... : Memorial indenture, Robert, duke of Leinster, to Maynooth college trustees, 21 Nov 1795 (ROD, book 491, p. 307, no. 318162).

62 The Freeman’s Journal, 2 Sept. 1808.
In August 1849 Queen Victoria and the Prince Consort accompanied by some of their children visited Ireland for the first time. It is Arnold Horner’s opinion that due to the planning for that visit ‘the entire castle area was cleared of its houses and cabins, railed in and planted as a garden for the inhabitants of Maynooth.’  

A painting of 1780—see Figure 4.5 below—by W. Ashford, and now displayed at Carton House, shows a group of buildings in the middle of the castle ruins:

these were all removed in 1848 by the then Duke, who tastefully planted and enclosed the entire area. One of the houses which stood between the gateway of the castle and its eastern wing was, it appears illegally removed by the Duke. It belonged to a member of the Chamberlaine [sic] family whose representatives still receive a rent from the Duke for the vanished mansion.

Figure 4.5 Illustration of Maynooth Castle and Church, 1780

Source: From an oil painting by W. Ashford at Carton House, Maynooth.

63 Ibid, p. 5.
A profile of distilling in the second half of eighteenth-century Ireland:
The sources of data on Irish distilling at this time consist of four categories. The journals of the Irish House of Commons contain a number of valuable reports. Samuel Morewood’s work, although first published in 1824 and reissued in 1838 contains statistical information which has proved reliable when cross-checked against contemporary official data. Because of Ireland’s history of archival destruction, the publication by this Naas based excise collector is valuable since it supplements primary data available in the NAI which forms the third source of relevant data. Finally parliamentary reports and documents of the nineteenth century occasionally contain retrospective data on the eighteenth century.

In order to validate the existence of localised trends in distilling in Ireland, particularly during the formative decades at the end of the eighteenth-century, available data from these various sources was analysed, and a major matrix constructed which provides both tabular and graphical evidence of the path taken by the industry during the eighteenth century. The resulting data is presented in Table 4.2 overleaf.
Table 4.2 Irish distillery numbers by year, 1766-1806

<table>
<thead>
<tr>
<th>Year</th>
<th>Naas</th>
<th>Dublin city and county</th>
<th>Cork</th>
<th>Ireland excluding Dublin and Cork</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1766</td>
<td>0*</td>
<td>68</td>
<td>3</td>
<td>615</td>
<td>686</td>
</tr>
<tr>
<td>1767</td>
<td>0*</td>
<td>68</td>
<td>4</td>
<td>735</td>
<td>807</td>
</tr>
<tr>
<td>1768</td>
<td>44</td>
<td>71</td>
<td>5</td>
<td>826</td>
<td>902</td>
</tr>
<tr>
<td>1769</td>
<td>55</td>
<td>70</td>
<td>4</td>
<td>841</td>
<td>915</td>
</tr>
<tr>
<td>1770</td>
<td>53</td>
<td>72</td>
<td>4</td>
<td>777</td>
<td>853</td>
</tr>
<tr>
<td>1771</td>
<td>54</td>
<td>72</td>
<td>3</td>
<td>803</td>
<td>878</td>
</tr>
<tr>
<td>1772</td>
<td>54</td>
<td>72</td>
<td>4</td>
<td>857</td>
<td>933</td>
</tr>
<tr>
<td>1779</td>
<td>93</td>
<td>101</td>
<td>6</td>
<td>1045</td>
<td>1152</td>
</tr>
<tr>
<td>1782</td>
<td>59</td>
<td>46</td>
<td>8</td>
<td>821</td>
<td>875</td>
</tr>
<tr>
<td>1790</td>
<td>20</td>
<td>42</td>
<td>3</td>
<td>193</td>
<td>238</td>
</tr>
<tr>
<td>1791</td>
<td>17</td>
<td>22</td>
<td>3</td>
<td>143</td>
<td>168</td>
</tr>
<tr>
<td>1796</td>
<td>18</td>
<td>51</td>
<td>10</td>
<td>153</td>
<td>214</td>
</tr>
<tr>
<td>1798</td>
<td>n/a</td>
<td>44</td>
<td>12</td>
<td>154</td>
<td>210</td>
</tr>
<tr>
<td>1799</td>
<td>n/a</td>
<td>37</td>
<td>12</td>
<td>127</td>
<td>176</td>
</tr>
<tr>
<td>1800</td>
<td>n/a</td>
<td>32</td>
<td>11</td>
<td>122</td>
<td>165</td>
</tr>
<tr>
<td>1801</td>
<td>n/a</td>
<td>32</td>
<td>7</td>
<td>85</td>
<td>124</td>
</tr>
<tr>
<td>1802</td>
<td>6</td>
<td>31</td>
<td>7</td>
<td>66</td>
<td>104</td>
</tr>
<tr>
<td>1803</td>
<td>n/a</td>
<td>32</td>
<td>7</td>
<td>81</td>
<td>120</td>
</tr>
<tr>
<td>1804</td>
<td>n/a</td>
<td>28</td>
<td>10</td>
<td>77</td>
<td>115</td>
</tr>
<tr>
<td>1805</td>
<td>n/a</td>
<td>26</td>
<td>10</td>
<td>54</td>
<td>90</td>
</tr>
<tr>
<td>1806</td>
<td>1</td>
<td>15</td>
<td>7</td>
<td>29</td>
<td>51</td>
</tr>
</tbody>
</table>

- The manuscript has vacant spaces for 1766-7. One year later in 1768 there are forty-four stills listed in the Naas area. This suggests that this anomaly for the Naas collection in 1766 and 1767 was due to an absence of data rather than an absence of distilleries.

Sources:
An account of the number of stills in each district of the kingdom of Ireland in the seven years last past [1766-1772], distinguishing each year (NAI, M 5955); Papers relating to illicit distillation in Ireland, letters and documents 1819, p. 9. Journal of the Irish House of Commons 1782, appendices, 7 June 1782, pp dxxiii-xxxii; Ibid., 7 Feb.1792, pp clix-clxiv; Ibid., 26 Feb.1796, pp ccclxxii-ccclxxvi; Morewood, A philosophical and statistical history of the ..manufacture and use of inebriating liquors... p.724; Accounts presented to the House of Commons relative to the distilleries in Great Britain and Ireland 1802-3, pp 17-20, H.C. 1802-3 (122), viii, 1037.
The only additional body of data concerning the number of stills operating in Ireland at this time is contained in the body of a speech made by John Beresford in the Irish House of Commons on 2 Feb 1791\(^6\). These are not entered in the matrix presented above since the information Beresford gave was limited to still numbers, without any additional details such as location or size which would render these figures amenable to detailed analysis; see Table 4.3. The relatively stark information he provided is also valuable since it fills gaps in the statistics with respect to the 1780s.

Table 4.3 Irish distillery numbers by year, 1781-1790

<table>
<thead>
<tr>
<th>Year</th>
<th>No. of Stills</th>
</tr>
</thead>
<tbody>
<tr>
<td>1781</td>
<td>1,212</td>
</tr>
<tr>
<td>1782</td>
<td>904</td>
</tr>
<tr>
<td>1783</td>
<td>763</td>
</tr>
<tr>
<td>1784</td>
<td>345</td>
</tr>
<tr>
<td>1785</td>
<td>331</td>
</tr>
<tr>
<td>1786</td>
<td>351</td>
</tr>
<tr>
<td>1787</td>
<td>290</td>
</tr>
<tr>
<td>1788</td>
<td>250</td>
</tr>
<tr>
<td>1789</td>
<td>233</td>
</tr>
<tr>
<td>1790</td>
<td>246</td>
</tr>
</tbody>
</table>

Source: The Parliamentary register, or, history of...H.C. of Ireland, xi, p.73.

\(^6\) The Parliamentary register or, history of...the H.C. of Ireland, xi, p.73.
This data has been consolidated with the data presented in the matrix in Table 4.2 and when the resulting numerical data is examined graphically, as in Chart 4.3, a very telling picture is revealed:

Chart 4.3 Total number of stills licensed in Ireland, 1766-1806

Sources:
An account of the number of stills in each district of the kingdom of Ireland in the seven years last past [1766-1772] distinguishing each year (NAL, M.5955); Papers relating to illicit distillation in Ireland, letters and documents 1819, p. 9; Journal of the Irish House of Commons 1782, appendices, 7 June 1782, pp dxxii-xxxii; Ibid., 7 Feb.1792, pp clx-clxiv; Ibid., 26 Feb.1796, pp ccclxxii-ccclxxvi; Morewood, A philosophical and statistical history of the ...manufacture and use of inebriating liquors...p.724; Accounts presented to the House of Commons relative to the distilleries in Great Britain and Ireland 1802-3, pp17-20; The Parliamentary register, or, history of...H.C. of Ireland, xi, p.73.

It is immediately apparent from the graph that during the 1760s and 1770s the number of licensed stills showed a healthy growth but that during the 1780s a rapid decline in numbers occurred and this decline continued into the early 1800s. The data collected for this analysis was structured in order to check the validity of the thesis that the Naas collection area experienced a similar pattern of evolution during this same period. When presented graphically, and in spite of some gaps for the first decade of the nineteenth century, the similarity in the trend in still numbers is immediately obvious. The important element of
the trend is the fact that it showed numerous licensed stills in the Naas collection until the 1780s when the numbers commenced a rapid decline that continued during the 1790s and finally fell to single figures in the early years of the new century. This is represented graphically in Chart 4.4.

Chart 4.4 Total number of stills licensed in Naas collection, 1766-1806

![Chart 4.4 Total number of stills licensed in Naas collection, 1766-1806](image)

**Sources:**

*An account of the number of stills in each district of the kingdom of Ireland in the seven years last past [1766-1772] distinguishing each year (NAI, M 5955); Papers relating to illicit distillation in Ireland, letters and documents 1819, p. 9; Journal of the Irish House of Commons 1782, appendices, 7 June 1782, pp dxxiii-xxxii; Ibid., 7 Feb.1792, pp clx-clxiv; Ibid., 26 Feb.1796, pp ccclxxii-ccclxxvi; Morewood, A philosophical and statistical history of the ...manufacture and use of inebriating liquors...p.724; Accounts presented to the House of Commons relative to the distilleries in Great Britain and Ireland 1802-3, pp17-20; The Parliamentary register, or, history of...H.C. of Ireland, xi, p.73.*

A comparison of this graph for the Naas excise collection with the experiences in Ireland (while excluding those stills present in Dublin and Cork) provides the trends shown in Chart 4.5.
By discounting the effects of the greater density of populations in Dublin and Cork and even in spite of some scarcity of data the close similarity between the experiences of Naas excise collection with the experiences of the rest of Ireland (excluding Dublin and Cork) is evident. The question immediately arises as to whether a similar trend was also exhibited in these centres of population where the greater population provided a ready outlet for the product of the stills. The two centres which I have chosen for this examination are Dublin and Cork. The second half of the eighteenth century brought both economic and demographic expansion to Ireland. Added to this there was a ‘rise in population from ca 2 million in 1750 to c. 4.5 million in 1790.’ In such circumstances the capital city and other large centres with their populations of wealthy citizens should have had a degree of

---

protection against any major recession in Irish distilling. When the graph of the numbers of licensed stills in Dublin city and county over the same time period is plotted it becomes apparent that a decline in still numbers, similar to that experienced in the rest of Ireland, was also experienced in Dublin. See Chart 4.6 below:

Chart 4.6 Number of stills licensed in Dublin city and county, 1766-1806

Analysis of the resulting graph shows that the gradient of the decrease is more gradual but never the less continues downward even into the first decade of the nineteenth century. The slower rate of decline confirms the effectiveness of the buffering effects of the greater mass of population present in Dublin but the inevitability of the decline is also evident. Any analysis of how the presence of a large population in Dublin might cause this dampening effect must examine many potential causative factors. Dublin’s problems with intertemperance, the number of citizens in poor circumstances, even the availability and cost
of spirits need to be factored into any such examination. When the Cork experience is plotted a surprising result is obtained as shown in Chart 4.7 below:

Chart 4.7 Number of stills licensed in Cork excise collection, 1766-1806

As illustrated, instead of showing a decrease in still numbers as happened throughout the rest of Ireland including Dublin, the Cork area experienced an increase in the number of licensed stills over the period under examination. This finding supports Bielenberg’s statement that milling, baking, brewing, distilling and tanning ‘became important’ in the Cork region between 1780 and 1840 and that ‘a number of English travellers were impressed by the size of the mills, distilleries and breweries of the region.’ Bielenberg states that in 1779, Cork county accounted for ‘only about two per cent of the capacity of

---

The source for the chart and further reading is included in the text:

Source
An account of the number of stills in each district of the kingdom of Ireland in the seven years last past [1766-1772] distinguishing each year (NAI, M 5955); Papers relating to illicit distillation in Ireland, letters and documents 1819, p. 9; Journal of the Irish House of Commons 1782, appendices, 7 June 1782, pp dxxiii-xxxii, Ibid., 7 Feb.1792, pp clx-clxiv, Ibid., 26 Feb.1796, pp cccclxxii-ccclxxvi; Morewood, A philosophical and statistical history of the ...manufacture and use of inebriating liquors...p.724; Accounts presented to the House of Commons relative to the distilleries in Great Britain and Ireland 1802-3, pp17-20; The Parliamentary register or, history of...H.C. of Ireland, xi, p.73.

all the registered stills in Ireland." By 1796 the number of stills licensed in Cork accounted for approximately nine per cent of the entire licensed distilling capacity in Ireland. In explanation of this increase in the numbers of Cork stills, Bielenberg states that whiskey drinking became more popular in the region ‘at the expense of rum and brandy.’ Statistics presented by Morewood confirm that a decrease was recorded in spirit imports into Ireland in the final decade of the eighteenth century. In 1790, 1,472,822 gallons of spirits were imported into Ireland, by 1796 this had fallen to 317,941 gallons and it continued to decline thereafter to 84,581 gallons in 1798.

Cork’s whiskey production continued to grow into the new century and in identifying the market for these increasing volumes Bielenberg agrees with Dickson, who suggests that ‘most of the spirits were produced for the home market.’ Bielenberg states that ‘about one-eighth of the city’s output was exported between 1802 and 1808.’ Statistics illustrate that there was a considerable volume of exports through Cork port and if this represented one-eighth of Cork’s production, it means very large amounts of spirit were retained in Cork. For instance in 1803, 492,665 gallons of Irish spirits were exported from Cork port. In that year, which was an exceptionally good year for exports, the volume of spirits exported from Cork port exceeded the total exports of Irish spirits from Dublin port by 17,410 gallons, which exported 475,255 gallons in 1803. Added to this is the fact that after 1800, spirit imports into Ireland had returned to earlier high levels. In 1802 spirit

68 Ibid., p. 61.
69 Ibid.
70 Ibid.
71 Morewood, A philosophical and statistical history of the ... manufacture and use of inebriating liquors, p. 727.
73 Fifth report of the commissioners appointed to enquire into the fees, gratuities, perquisites and emoluments ... public offices in Ireland 1806-7, appendix no. 48, p. 236, H.C. 1806-7 (124).
imports reached 1,951,931 gallons. This fact, when combined with Dickson and Bielenberg’s basis for their estimation of Cork’s spirit consumption at that time, provides evidence of very substantial spirit consumption.

These statistics must be viewed with care since it is possible that the U.K.-wide prohibition on the use of grain in distilling in 1800-01 may have resulted in distorted import and export movements in the years in question. Likewise the anomaly of Cork’s growth in distillery numbers combined with the proportionately greater decrease in distillery numbers in the rest of Ireland could have caused a degree of bias in the statistics for Dublin’s spirit exports. Further support for Dickson and Bielenberg’s suggestion are the records which show evidence that much of the output from these new Cork distilleries may have been further redistilled [rectified] into imitation brandy or cordials for local sale in order to replace the previously imported products.\(^{74}\) Paul Dawson Surveyor General of excise stated that ‘the rectifying distilleries of Cork being the great channel through which the produce of the Gross Distilleries is sent into circulation, demanded and obtained my [sic] most serious attention.’\(^{75}\) In his evidence he refers to the very substantial increase in the numbers of rectifying distilleries which occurred in Cork about this time.\(^{76}\) Such an increase could only have been commercially justified if there was a local market for their output.

\(^{74}\) Rectifying, or re-distilling spirits was a well established process since it facilitated the production of more palatable spirituous products. It allowed the addition of fruits, flavourings or other ingredients to temper the raw taste of the spirit produced by the crude primary distillation employed in the seventeenth and early eighteenth centuries. This technique is mentioned by E.Spenser and others: H. Morley (ed.), *Ireland under Elizabeth and James I* (London, 1890), pp 420-5. Spirit used for re-distillation was duty-paid and since this fact placed the process outside the area of concern to gaugers it presented an opportunity for excise fraud. Because of increasing concern about this aspect the technology was subject to increasing legislative controls from 1798 onwards. See McGuire, *Irish whiskey*, pp 152-5.

\(^{75}\) *Fifth report of the commissioners appointed to enquire into the fees, gratuities, perquisites and emoluments ...public offices in Ireland 1806-7*, appendix no. 42, p. 224.

\(^{76}\) Ibid., appendix no. 42, p. 224. It should be noted that under Irish legislation at that time no person licensed as a distiller could also rectify or compound spirits since by being simultaneously engaged in both activities presented many opportunities for easy fraud. This situation continued until the introduction of the hydrometer and other technical advances allowed better control of the operations. See *Fifth report of the commissioners*
In spite of the scarcity of data to allow analysis comparable to that described above for Cork, the available information confirms that the numbers of distilleries in the Naas area evolved along lines similar to that taken by distillery numbers elsewhere in Ireland at this time. As illustrated, analysis of all Irish data proves the existence of two distinct phases in the history of Irish distilling in the eighteenth century. The initial period of eighty years was one of relative stability, with large numbers of units distributed throughout Ireland. The final period of twenty years shows a rapid decrease in numbers of distilleries in all areas, except Cork.

Detailed examination illustrates other differences. In the initial eighty years of the century official estimates of Irish distilling’s capacity were based solely on the numbers of stills available and their individual volumes. Excise officials had access to this information since 1742 when the still content was introduced as a possible component in the equation used to establish excise duty liability but the information was not used to establish the gross national distilling capacity at that stage. In the last twenty years of the century the definition of Ireland’s annual distilling capacity changed to the calculation of the gross volumetric content of the stills available since it was realised that a more meaningful value could be obtained by multiplying this distilling capacity by the frequency of use of such

---

appointed to enquire into the revenue arising in Ireland (Distilleries) 1823, p. 304. Dawson also states: ‘The rectifying distilleries of Cork are ten in number. Three of them are conducted upon a scale of extent unattempted in any other part of Ireland. These Houses are each connected with a gross distillery, and work with large Stills, upwards of 500 gallons content; two of them work with second stills. The other seven, not being connected with gross distilleries, are upon a more circumscribed scale, differing little from the rectifying houses in Dublin....the contiguity of the gross and rectifying houses in Cork, together with a fiction, or a supposed concealment of the real name of the parties carrying on the two establishments, added to the circumstance of a much greater proportion of Spirits being permitted from the rectifiers that are connected with the gross distillers, compared with the quantity permitted from others not so connected, has given rise upon many occasions to the suspicion, either that the rectifier of Cork produced spirits from the raw materials, or that his concerns were made the depot for spirits privately [i.e.illicitly] produced in the gross distillery, and which through inefficiency in the system of check, a defect in the law, or the negligence and corruption of the officers, enabled him to carry into effect with impunity.’ See ibid., p. 224.

77 13 Geo. 2, c. 3, sections 4-5.
capacity annually. This realisation led to a change in the basis for the calculation of distillers' duty liability. Consequently, the Irish legislation changed from being calculated on the basis of the gauger’s survey to one based on the still’s production potential as defined by it’s cubic capacity in gallons and the expected number of times the still could be worked in any twenty-eight day period. In later years the frequency of working, as statutorily defined, was to increase progressively as technology and technical awareness increased. Additionally the definition of the period of working changed and these changes were further complicated by the introduction of allowances which were intended to encourage stills of larger capacity with the purpose of reducing excise supervision costs. All these changes combined to generate a very complex excise liability structure over the following years. These two clearly defined phases constitute the course of Irish distilling during the eighteenth century and provide an excellent basis for examining the evolution of the activity in the Naas excise collection area during the same time period.

---

78 This fact is very well illustrated by John Beresford’s speech in the Irish House of Commons on 2 Feb 1791 when he stated that ‘the number of stills licensed in 1781 was 1212 with a content of 295,127 gallons. They paid duty for 1,787,295 gallons, the proportions whereof to their content is as 6:1.’This really meant that each still was used six times on average per year. In providing data on the numbers of stills licensed annually from 1781 to 1790, he also presented, not only the numbers of such stills on an annual basis, but also the proportion of gallons of spirits on which duty was paid each year as a multiple of the gross content of the stills in gallons. This figure showed a steady and constant rise over the period going from 6:1 in 1781 to 24:1 in 1790. Thus the stills in 1790 were now being used twenty four times per year on average. The primary objective of this tactic was to keep the stills working and so avoid down-time during which they could be used for illicit spirit production. But the approach also achieved greater outputs without increasing still numbers and in consequence it controlled excise costs of supervision - or in to-day’s management terms ‘it was sweating the assets’.

79 19 and 20 Geo. 3, c. 12. The minimum still charge is in section 20. The resulting complexity of the computation of monthly still charges by still size, as the legislation was progressively altered in the period 1779 to 1823, is illustrated by the tabulation on pages 124-5 of *Fifth report of the commissioners appointed to enquire into the revenue arising in Ireland (Distilleries) 1823*, p. 124-5.
The final twenty years of the eighteenth century in the Naas collection:

Maynooth, an excise walk within the Kilcock survey, has been examined as an example of the limited growth and relative stability of Irish distilling as it was practised in Irish towns up to 1780. The number of distilleries in Maynooth peaked in 1782 and over the next decade a rapid decline occurred, and distilling had disappeared entirely by the mid 1790s. This picture was not confined or unique to Maynooth. Taking the entire Naas collectorship the same trend is evident in all its constituent surveys in the period 1780-1806. See Chart 4.8 below:

![Chart 4.8 Number of stills in each Naas survey area, 1782-1806](image)

Source:
*Journal of the Irish House of Commons 1782, appendices, 7 June 1782, pp dxxiii-xxxii, Ibid., 7 Feb 1792, pp clx-clxiv, Ibid., 26 Feb 1796, pp ccclxxii-ccclxxvi; Accounts presented to the House of Commons relative to the distilleries in Great Britain and Ireland 1802-3, pp17-20; Fifth report of the commissioners appointed to enquire into the revenue arising in Ireland (distilleries) 1823, p. 116; The fifth report of the commissioners appointed to enquire into the fees, gratuities, ... 1806-07, p. 204.*

From a total of seventy-four stills in 1782 in the Naas collectorship, the number fell to eighteen in 1796, to six in 1802, and by 1806 there was just one still operating in the Naas collection. This latter still was sited at Monasterevin (which was in the Kildare survey). The six stills licensed in 1802 in the Naas revenue collection were sited in Baltinglass, Kilcock, Sallins and Monasterevin, while two operated at Leighlin Bridge. As shown in Chart 4.8
the decline in still numbers followed an almost identical pattern in each of the Naas collectorship surveys and conforms to the decline occurring throughout Ireland, Cork excepted. If one looks more closely at this development in the survey of Kilcock, its situation in 1782 is tabulated in Table 4.4 below:

Table 4.4 Licensed distillers in Kilcock excise survey district, June 1782.

<table>
<thead>
<tr>
<th>Distillers Names</th>
<th>Places where Stills are established</th>
<th>Number of Stills</th>
<th>Stills between 200 and 500 Gallons</th>
<th>Stills between 500 and 1000 Gals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Michael Smith</td>
<td>Kilcock</td>
<td>2</td>
<td>230</td>
<td>784</td>
</tr>
<tr>
<td>James Germaine</td>
<td>Ditto</td>
<td>2</td>
<td>507</td>
<td>-</td>
</tr>
<tr>
<td>Christopher Quinn</td>
<td>Ditto</td>
<td>1</td>
<td>237</td>
<td>-</td>
</tr>
<tr>
<td>Leonard Craddock</td>
<td>Ditto</td>
<td>1</td>
<td>229</td>
<td>-</td>
</tr>
<tr>
<td>Matthew Quinn</td>
<td>Ditto</td>
<td>1</td>
<td>290</td>
<td>-</td>
</tr>
<tr>
<td>Thomas Chamberlaine</td>
<td>Maynooth</td>
<td>1</td>
<td>256</td>
<td>-</td>
</tr>
<tr>
<td>Jane Chamberlaine</td>
<td>Maynooth</td>
<td>1</td>
<td>226</td>
<td>-</td>
</tr>
<tr>
<td>William Chamberlaine</td>
<td>Toolstown</td>
<td>1</td>
<td>260</td>
<td>-</td>
</tr>
<tr>
<td>Thomas Swords</td>
<td>Crew Hill</td>
<td>1</td>
<td>232</td>
<td>-</td>
</tr>
<tr>
<td>Richard Guinness</td>
<td>Leixlip</td>
<td>1</td>
<td>-</td>
<td>504</td>
</tr>
<tr>
<td>Burton Tandy</td>
<td>Ditto</td>
<td>1</td>
<td>222</td>
<td>-</td>
</tr>
<tr>
<td>Dennis Nowland</td>
<td>Ditto</td>
<td>1</td>
<td>226</td>
<td>-</td>
</tr>
<tr>
<td>John Whealon</td>
<td>Ditto</td>
<td>1</td>
<td>259</td>
<td>-</td>
</tr>
<tr>
<td>James Kelly</td>
<td>Johnstown</td>
<td>2</td>
<td>437</td>
<td>-</td>
</tr>
<tr>
<td>Margaret Coghill</td>
<td>Bon-Glass</td>
<td>1</td>
<td>212</td>
<td>-</td>
</tr>
<tr>
<td>Patrick Ford</td>
<td>Kildroghill</td>
<td>1</td>
<td>242</td>
<td>-</td>
</tr>
</tbody>
</table>


Thus in the Kilcock survey area in 1782 the surveyor of excise was responsible for the supervision of sixteen distillers who operated a total of nineteen stills in the area. Since the
capacity of the still was assuming importance at that time, it is noteworthy that seventeen of the stills were below 500 gallons in capacity with only two between 500 and 1,000 gallon capacity. Examination of the names provides evidence of the participation of a number of well known personalities in distilling at that time. Michael Smith in Kilcock operated the largest still in the Kilcock survey while the second largest was operated by Richard Guinness at Leixlip. The fact that Richard Guinness was an innkeeper as well as a distiller at Leixlip, comparable to the Chamberlains at Maynooth, provides further evidence that the distillation of spirits and their retailing by the same person may have been more common than McGuire thought. Burton Tandy, a brother of Napper Tandy, operated the second smallest still in the area. Kilcock was the principal distilling town in the area in 1782, having seven stills in five distilleries. This correlates well with Arthur Young’s finding of six distilleries in the town when he visited it in June 1776.

---

80 Richard, who was the fourth son of Richard Guinness and brother of Arthur, ‘continued to brew beer at Leixlip until 1803...he bought an inn just across the Liffey, still called the Salmon Leap Inn to-day...he also had some sort of pub or shebeen at the brewery property on the main street.’ See Patrick Guinness, Arthur’s round: the life and times of the brewing legend Arthur Guinness (London, 2008), p. 99. ‘He [Arthur] obtained the lease of a brewery at St Jame’s Gate in Dublin and left his brother Richard to carry on the Leixlip business.’ See: Patrick Lynch and John Vaisey, Guinness’s brewery in the Irish economy 1759-1876 (London, 1960), p. 69. ‘Arthur left the small Leixlip operation in the hands of his younger brother, Richard, and bought a modest brewery in Dublin.’ See Michele Guinness, The Guinness spirit: Brewers and bankers, ministers and missionaries (London, 1999) p. 21. It should be noted that there is no reference to the Guinness family ever holding a distilling licence in these accounts of the Guinness family. Neither is the information contained in Frederic Mullally, The silver salver: The story of the Guinness family (London, 1981) or Jonathan Guinness, Requiem for a family business (London, 1997).

81 Burton Tandy was a member of the Tandy family of Drewstown, Co Meath. John D’Alton lists the Tandy family as one of the chief proprietary families of the corporation of Drogheda. See John D’Alton, The history of Drogheda with its environs (2 vols., Dublin, 1844), i, 4. In 1789 James Napper Tandy was made a freeman of Drogheda but was afterwards disfranchised. See Ibid., i, 260. Burton Tandy was Mayor of Drogheda in 1800 and had previously been sheriff of Drogheda in 1784. Ibid., i, 256. His name appears on a memorial to the U.K. government from ‘the Mayor, Brewers, and the other principle Inhabitants of Town and Neighbourhood of Drogheda’ seeking the ‘re-enactments of the fine against townlands’ as ‘the most effectual means of preventing private [i.e illicit] distillation.’ See Report of select committee on distilleries in Ireland, 1812, p. 28, H.C. 1812-3 (269), vi, 1.

82 Young, A tour in Ireland, pp 32-3.
By 1796 the Kilcock survey had reduced to four stills sited in the following locations as shown in Table 4.5:

Table 4.5 Licensed distillers in Kilcock excise survey district, 1796.

<table>
<thead>
<tr>
<th>Location</th>
<th>Number</th>
<th>Capacity</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kilcock</td>
<td>One</td>
<td>536 Gallons</td>
</tr>
<tr>
<td>Ditto</td>
<td>One</td>
<td>229 Gallons</td>
</tr>
<tr>
<td>Maynooth</td>
<td>One</td>
<td>244 Gallons</td>
</tr>
<tr>
<td>Kildroghil</td>
<td>One</td>
<td>534 Gallons</td>
</tr>
</tbody>
</table>


Two of the four stills in the survey area were under 500 gallon in capacity while two were between 500 and 1,000 gallon capacities. The Kilcock walk in 1796 had two stills, one over 500 gallons in capacity and one of 229 gallons. By 1802, the number of stills in the Kilcock survey had fallen further and there was just a single still operated by Thomas O’Brien; this still had a capacity of 340 gallons. There were no stills in the Kilcock survey in 1806 and of the five surveys in the Naas area, the Kildare survey had only one licensed still. The Cassidy family of Monasterevin held the sole distilling licence in the entire Naas collectorship at that date.

If the anomalous situation in Cork is excluded, the reduction in still numbers occurred almost uniformly throughout Ireland over the last two decades of the eighteenth century. As shown, Naas collection experienced a similar decline in still numbers and all its component survey districts were likewise affected. This dramatic fall in still numbers did not affect the overall trends in production volumes of Irish spirit, or the resulting excise duty values, as might be expected. See Chart 4.9:
Volumes continued to grow at what appears to have been an exponential rate and apart from showing occasional explainable reverses their growth trend was upwards over the eighty years as shown in Chart 4.9. The reason for the remarkable growth in output of spirits during the last quarter of the century is to be found in the format of the regulations then in force. The legislation introduced in 1779-80 was aimed at keeping licensed stills fully operational in order to prevent downtime which distillers could avail of to produce illicit spirits. Speaking in the Irish House of Commons on 2 Feb 1791 John Beresford explained:

In the course of the session of 1780, an act took place, which obliged the distillers to work a certain number of months in each year, and a certain number of times in each month: ...from the commencement of the law I date the prosperity of the revenue arising from spirits. I am convinced that the quantity distilled before it was enacted was little less than has since been produced, yet the quantity brought under

---

83 The anomalies are mainly due to grain supply issues occasioned by harvest and climate variations as already discussed.
duty ...has every year increased and this increase has held exact proportion with the increasing price of spirits and with the decreasing number of stills.\textsuperscript{84}

The resulting increases in the number of still-charges which was required in each fixed period of twenty-eight days also reflected the excise administration’s increasing understanding of distilling technology. The regulations utilised that knowledge and subsequently applied any new understandings of the distillation process. Over the following twenty-five years this led to a sequence of increasingly demanding amendments to the originally specified frequency of still charges as shown in Chart 4.10.

Chart 4.10 Monthly charges (500 gln still), 1779-1806

<table>
<thead>
<tr>
<th>Year</th>
<th>Charges per period for 500 gln Still</th>
</tr>
</thead>
<tbody>
<tr>
<td>1779</td>
<td>10</td>
</tr>
<tr>
<td>1791</td>
<td>20</td>
</tr>
<tr>
<td>1799</td>
<td>30</td>
</tr>
<tr>
<td>1802</td>
<td>40</td>
</tr>
<tr>
<td>1805</td>
<td>50</td>
</tr>
</tbody>
</table>

Source: Fifth report of the commissioners appointed to enquire into the revenue arising in Ireland (Distilleries) 1823, p. 124-5.

The enacting legislation had a secondary purpose since it also aimed to encourage larger stills. When introduced in 1779 the legislation provided for a drawback of six per cent on the duty liability of stills of 1,000 gallon or more. The scale was gradually increased until by 1805, stills exceeding 1,000 gallon received a sixteen per cent drawback. The effects of these incentives to increase still size may be observed in the population of stills which were licensed in Ireland during this period. It should be noted also that in line with this policy of encouraging larger stills, a new still of less than 200 gallons could not be licensed from

\textsuperscript{84} Journal of the Irish House of Commons 1791, xi, 2 Feb. 1791, p. 96.
1779 to 1808. Also between 1805 and 1808 no still of less than 500 gallons could be licensed. The effect of these regulations on the capacity of stills operating in Ireland over the following forty years is evident from Chart 4.11 below:

Chart 4.11 Changes in Irish still capacities, 1782-1818

As a consequence of these regulations the proportion of stills between 200 and 500 gallons decreased annually until 1806 when their use was banned. Over the period the percentage of larger stills progressively increased until 1809 when smaller stills were again allowed. Further changes in legislation introduced a new profile of still sizes by 1818 and for reasons to be explained below the size distribution of the few remaining Irish stills at the end of the second decade was very different.

Sources:
Journal of the Irish House of Commons 1782, Appendix, 7 June 1782, pp dxxiii-xxxii; Journal of the Irish House of Commons 1792-4, Appendix, 7 Feb.1792, pp cx-cxiv; Journal of the Irish House of Commons 1795-6, Appendix, 26 Feb.1796, pp ccclxxii-ccclxxvi; Morewood, A philosophical and statistical history of the ...manufacture and use of inebriating liquors...p.725; Accounts presented to the House of Commons, relative to the distilleries in Great Britain and Ireland 1802-3, pp 17-20; The fifth report of the Commissioners appointed to enquire into the fees, gratuities ... 1806-07, p.204.
Conclusion:

The vicissitudes of life for an early eighteenth-century Irish distilling family can be portrayed by following the history of the Chamberlains in Maynooth. Though ejected from their farm to allow the assembly of the Carton demesne, they nonetheless amassed considerable property in Maynooth over this period. Records of a licensed premises, four distilleries and agricultural holdings, including ‘Peter Chamberlain’s concerns’ which became part of the Catholic seminary, may be traced to their ownership. During the 1780s all this changed because of the implementation of parliament’s strategy for scale in the distilling industry which being less beneficial to craft distilling had a negative effect on the Chamberlains and other artisanal distillers in the Naas revenue collection district. A reconstruction of their business history shows how these small distillers were squeezed and eventually put out of business. This new regulatory environment thus signalled the end of an era for Irish distilling because of its emphasis on frequency of still usage and its encouragement of scale. This strategy manifested itself in the much reduced numbers of stills found in Ireland at the end of the eighteenth century.

But the impact of this legislation was not all negative, since the changed legislative approach delivered worthwhile advantages to the state. Excise revenue increased from £71,612 in 1780 to £170,729 ten years later in 1790.85 In the same period the number of stills decreased from 1,228 to 246. By this strategy, the amount of excise duty paid by each still increased while the reduction in still numbers substantially reduced the cost of excise supervision and collection.86 In summary, the chapter has shown that the records of the

85 *The Parliamentary register or, history of...the H.C. of Ireland*, xi, p.73
86 On November 1783 Henry Grattan estimated the cost of collection of the Irish revenue at ‘sixteen and one half per cent’ for the previous year. *Journal of the Irish House of Commons* (14 Oct. 1783 to 14 May 1784), ii, 111. By 1818 the cost for collecting the Irish excise had reduced to 11.9 per cent, while the rate in England
eighteenth-century Naas revenue collection contains examples which illustrate all major facets of Irish distilling at that time as proposed by this thesis.
Chapter 5

The Naas revenue collection district: an adaptive establishment

Introduction

The increased emphasis on excise taxation in the 1660s eventually led logically to the establishment of a nation-wide revenue administrative structure whose objective was the routine assessment and collection of revenue liabilities throughout Ireland. In consequence Ireland was arbitrarily divided into thirty-eight discreet regions for the purpose of collecting an array of old and new taxes. Building on the existing customs establishment at some ports, the primary focus of the new structure was to extend the collection of excise into inland areas with the potential to generate additional government revenue.

County Kildare and its hinterlands were obvious targets for revenue collection due to their suitability for the production of excisable products such as malt, spirits, and to a lesser extent, beer. In consequence, one of the newly defined regions encompassed county Kildare and parts of counties Wicklow, Carlow and Dublin and since this organisation was

---

1 The several establishments of the officers appointed in the ports and districts of this Kingdom for management of the revenue for ye years following [1683-1713], 1715 (BL, Add. MS 18,022: microfilm, NLI, p509). This microfilm lists thirty-eight revenue collection districts in Ireland at that time. The Dublin structure was the most complex unit, since apart from the administrative structure incorporating the Commissioners and the Quit Rent Office, Dublin was also home to the Dublin Port establishment incorporating Jervis Key [sic], Ringsend, Dunleary and the Coast officers. Dublin excise was another separate establishment, although this was incorporated into the Dublin Port establishment about that time and the Dublin county establishment also ceased to be a discreet unit on 29 September 1683 when it was included with the Wicklow collection. Thus the figure of thirty-eight collections is arrived at by considering Dublin as three separate collections, County, Excise, and Port (which also incorporated the Jervis Key, Ringsend, Dunleary and coast officers). This organisation, stretching from Armagh to Youghal, featured the Naas collection from its original establishment.

2 Only sixteen years after the imposition of excise duty in 1661/2 Wm Sothby was the excise collector at Naas; see BL, Add. MS. 15,899 as quoted in The Irish Ancestor, vi, no.2 (1974), pp 73-4. This list shows a total of fifty-two farmer-collectors in 1678, which pre-dated the introduction of the government-directed revenue service by approx a decade.
supervised from Naas this administrative region became known as the Naas revenue collection district. The area had an extensive structure of officials located in its major centres of population and reporting to the principal revenue authority in the region, the collector, who generally resided at Naas. The following chapter describes the principal stages in the development of that district in the period from the late seventeenth-century to the middle of the nineteenth-century.

Like most government institutions, the original revenue district was not fixed but underwent a series of evolutionary changes before achieving its long-term shape and structure. Chapter one in this thesis reveals that an extensive element of that transformation was driven by political imperatives which were decided at the centre. In order to exemplify the local implementation of these increasingly sophisticated nation-wide interventions this chapter explores these latter changes as they occurred locally in the Naas revenue collection district.

Initially the transitional period, when the newly expanded Irish revenue collection administration evolved from a contracted-out or ‘farmed’ activity to a fully governmentally controlled operation, will be considered. The structure of the newly established revenue organisation will be described and examples of the personnel who participated in the early revenue administration provided. The account will engage both with the national structure and the local Naas element of the organisation at that time. Subsequently the transfer of loyalties which was a feature of the period of the Glorious Revolution presented particular problems for those involved in state revenue collection. The resulting re-constituted excise administrative structure was carefully planned and together with some later incremental changes the administrative structure proved adequate for the challenges faced by the
country between then and the late eighteenth-century. At that point the revenue administration faced a series of difficult challenges arising from the formation of the United Kingdom in 1801.

The introduction of the malt tax to Ireland in 1785, some eighty-eight years after it was introduced in England, was a problem for the Irish excise structure and specifically on the collection of distillery revenue. Soon afterwards the Irish Act of Union brought the revenue service under the scrutiny of watchful United Kingdom masters which led to changes in its *modus operandi*. The resulting transparency illuminated the corruption then existing in the Irish revenue which led in turn to a renewed effort to deliver an accountable and professional organisation which impacted on all Irish collections, including Naas.

The adoption of more liberal attitudes to trade issues, which was espoused by Baron Wallace, presented the Irish excise with a number of challenges. In the interests of the uniform implementation of legislation, Thomas Wallace firstly initiated a wide-scale exchange of excise personnel within the United Kingdom. His second initiative liberalised distilling legislation which allowed the trade to reach its full potential in Ireland. His recommendations for a spirit duty reduction also played an important role in the attempt to suppress Ireland’s illicit distilling. In spite of some resistance, the final consolidation of the excise throughout the United Kingdom was achieved by Sir Henry Parnell, which helped to deliver an integrated professional excise service in Ireland and in the Naas excise collection

---

3 The U.K. malt laws were introduced in 1697 under 8 & 9 Will. 3, c. 22 while the later Irish legislation of 1785 was introduced by 25 Geo. 3, c. 3. See also footnote 5 in McGuire, *Irish whiskey*, p. 28. Irish malt tax as we shall see, affected distillers’ competitiveness particularly severely since brewers were protected from its full imposition.
district in particular. The structure survived broadly without major change until the end of the period covered in this review.

**Early revenue collection in the Naas district during the seventeenth century**

With the introduction of excise duties, Kildare and surrounding counties with their fertile land, agricultural wealth and resulting ability to generate taxes required a local structure to enable the government to assess accurately and collect efficiently the revenue provided for by law. The basis of such a mechanism can be identified in the early seventeenth century. By 1611 a practice [farming] was well established of granting patents to individuals giving them a monopoly to make *aqua vitae* in particular areas. With efficiency of collection in mind and in order to minimise costs the extent of the areas subject to these licences became larger until finally a single farm encompassed the entire island of Ireland.

Prior to 1661 licence fees were not fixed by law and it was the farmer’s responsibility to charge appropriately to ensure a profit on his outlay. After the Restoration,

the King was entitled to resume all forfeited estates and their associated revenue; but as the lands were mainly held by officers and soldiers to whom they had been granted, he prudently resigned the claim in consideration of a fixed revenue to be called the Hereditary revenue’ [which was vested in the king].

A major part of this fixed revenue consisted of the income from a newly established excise which, for ease of collection, the monarch farmed. In 1669 the entire revenue of Ireland was ceded to John Forth, a London alderman, for £219,500. Of that total sum, Lord

---

4 ‘Statement of Facts’ in the Cassidy papers, undated (NLI, PC 418, Bundle 36) indicates that many (and in particular, the Irish revenue service) were unhappy with these developments.

5 McGuire, *Irish whiskey*, p. 94

6 For details see, for instance, Lord Macartney, *A political account of Ireland*, 1773, p. 96 as quoted in the earl of Dunraven, *The finances of Ireland before the Union and after* (London, 1912), p. 5.


8 Lord Macartney, *A political account of Ireland*, 1773, p. 96.
Macartney, chief secretary for Ireland during Lord Townshend’s administration, states ‘only £170,000 reached the treasury. It appears that the farmer took £49,500 for collecting £219,500.’ In 1672, Lord Ranelagh agreed to collect the Exchequer revenue of Ireland for five years and to pay the King £80,000 per annum over and above all expenses. Four years later in 1676, Sir John Shean and ten others purchased the right to farm the issuing of licences for Ireland for the sum of £240,000. Subsequent to the expiration of Shaen’s farm the practice of farming the revenue to third parties ceased and Revenue Commissioners were appointed to deal with its collection. Between that date ‘and 1706 taxes were farmed to a collector who bid for the area of his choice at the annual cant or auction in Dublin.’

In 1706 the system of appointing collectors by cant was abolished and ‘taxes were collected by centrally appointed collectors overseen by supervisors.’ The annual salaries of these officials were fixed at £40 and £60 respectively. However, ‘despite their apparently modest remuneration, the positions became increasingly sought after and a major source of political patronage. In practice they were lucrative.’

The precise details of how the revenue functioned across the British Isles are not always clear. Owens states that ‘the Blue Book printed in 1705… contains only the

9 Ibid., p. 5.
10 Ibid.
11 Lord Macartney, A political account of Ireland, 1773, p. 96.
13 Ibid.; my research challenges this since, William Sothby, collector in Naas, was paid £25 per annum in 1709 and eleven years later Francis Alen his successor had a similar salary: A list of the Commissioners and officers appointed for the management of His Majesty’s revenue in Ireland at 24 June 1709, 1715 (BL, Add MS 18,022, microfilm, N.L.I., p506) and List of commrs. and officers, Revenue in Ireland, 1720 (Bodl., Rawl. B511: microfilm, N.L.I., p3093).
14 In 1788 Thomas Conolly, MP for county Londonderry, explained to parliament that it was: ‘well known that when a gentleman solicited from a minister, a hearth-money collection, that instead of £40 a year, its nominal value, that he considered it as from £1 to £200 a year, and whence did this arise, but …by taking indulgence money’: ‘Introduction to the Statutes,’ item 13.2, ‘Tax collection’ in History of the Irish Parliament on-line.
particulars of the London establishment... there are no books in the office ... of the officers in the country establishment.'

15 The entire structure of the Irish revenue establishment is fortunately available for the year 1709. We are fortunate also in the existence of a map entitled *A map of Ireland divided into districts as his Majesty's Revenue is collected* and dated c. 1700. See Figure 5.1 below.

16 A list of the Commissioners and officers appointed for the management of his Majesty's revenue in Ireland at 24 June 1709, 1715 (BL, Add MS 18,022, microfilm, N.L.I., p506). See also Brian de Breffny, ‘Employees of the Irish Revenue in 1709’ *The Irish Ancestor*, vi, no.1 (1974), p. 6. de Breffny states that: The long list of persons in the employ of the Revenue Service in Ireland in 1709 has been extracted from a pay-roll of the Irish Establishment included in a miscellaneous collection of Irish material in the MSS department of the British Museum...’ The list shows 822 names, their locations and titles. It is possible however that there could be a very minor amount of duplication occasioned by the same person holding more than one role. From my examination the amount of such duplication is not sufficient to create any sensible bias in the analysis presented here.

17 A map of Ireland divided into districts as his Majesty's revenue is collected c.1700 (NLI MS 1437 (Extract)). See also John H. Andrews, *Irish maps*, no. 18 in The Irish Heritage Series (Dublin, 1978) p.8. The map is also reproduced on the front cover of McGrath, *The making of the eighteenth-century Irish constitution.*
Figure 5.1 Map of Irish revenue collection districts c.1700

Source: A map of Ireland divided into districts as his majesty’s revenue is collected c.1700 (NLI, MS 1437).
The map shows both customs and excise districts and shows clearly their links to the earlier customs structures from which the excise evolved. Baltimore, Strangford, Donaghadee, as well as more easily recognised modern maritime locations such as Dublin, Cork, Limerick, Galway, Kinsale and Youghal are among those original customs districts to which new excise districts had been added after the 1660s. Although crowded, the map is valuable since, taken together with the 1709 list of Irish revenue employees and their locations, the entire revenue collecting structure at that time becomes readily comprehensible. Using the detail presented in both sources allows an estimation of the date of the map’s origin. The map shows most of Mayo as consisting of one large collection under Foxford, while the 1709 listing cites the collection as based in Ballinrobe.\textsuperscript{18} Both Foxford and Ballinrobe appear in Add.MS 18,022 which was produced in 1715 but which provides data up to 1713 while sources later than this refer only to the collection as Foxford.\textsuperscript{19} The map shows ‘B Robe’ but names the collection as Foxford. These facts indicate that the map was probably produced during the early part of the second decade of the eighteenth century.

Other facts in both sources confirm the geographic extent of particular collections since locations listed in the manuscript source appear also on the map. A good example of this is the Athlone collection as described in each source. In the 1709 list, an extensive Athlone collection is described as encompassing Roscommon town and adjacent locations

\textsuperscript{18} de Breffny, ‘Employees of the Irish Revenue in 1709’, p. 7. Foxford, shown on the map is well documented as being a collection in sources subsequent to 1715 while in 1678 the Mayo collector, Robt. Masson is shown as residing in Cathernamar. This latter point and also the fact that the Naas collection encompasses Carlow in the map while the 1678 list shows both areas as having separate collectors points to the maps creation after 1678. It should be noted that the 1678 list covers fifty-two collectors and was written in the period of excise farming when the final revenue districts had not then been drawn up.

\textsuperscript{19} A list of the Commissioners and officers appointed for the management of his majesty’s revenue in Ireland at 24 June 1709, 1715 (BL. Add. MS 18,022, microfilm, N.L.I., p506).
such as Athleague and it extends northwards to Longford and Ballymahon. The Athlone collection is similarly delineated in the map version.\textsuperscript{20}

For the purpose of this study the Kildare collection is clearly defined. It is shown as centred in Naas and including Carlow towns and parts of counties Carlow and Wicklow. This description also agrees with the distribution and location of employees as shown in the 1709 list. The Naas revenue collection district is shown in an enlarged image Figure 5.2.

\begin{figure}[h]
\centering
\includegraphics[width=\textwidth]{figure5.2.png}
\caption{Map of Naas revenue collection district c. 1700.}
\end{figure}

\textbf{Source:} A map of Ireland divided into districts as his majesty’s revenue is collected c.1700 (NLI Ms 1437).

\footnote{De Breffny, Employees of the Irish revenue in 1709*, p. 7.}
It is clear from the 1700 revenue map that the revenue collection districts were not restricted to county boundaries.\(^{21}\) In the establishment of excise collections, rather than being structured on other linkages such as county-based groups, topographically or spatially adjacent population clusters, towns or villages were grouped together into administrative districts, which were based on the similarity of their excisable activities. This approach was also used in England as William Ashworth describes:

The country [England] was divided into a number of collections; for example, in the 1740s there were fifty and during the 1780s there were fifty-five. The boundaries kept changing because the number and type of excised goods were continually evolving and altering. In 1770 there were fifty-three collections throughout the provinces …\(^{22}\)

By comparison, in Ireland in 1709 there were thirty-eight collections but by 1804 this had reduced to thirty-three. The boundaries of Naas collection, while centred on county Kildare, also extended into Carlow and Wicklow to the south and east and Meath to the north.

The 1709 list cites 822 employees located throughout the entire island on 24 June 1709 and since it includes customs as well as excise officers it highlights the large complement of both grades at the principal harbours.\(^{23}\) In Dublin, seventeen officers were

\(^{21}\) This clearly endorses the concept which guided the designation of collections and their boundaries. In the Naas area, excisable activity at this point was mainly associated with brewing, malting, and distilling. These activities naturally followed the geographic profile of valuable agricultural land where grain growing was most profitable. Other criteria for locating these activities were suitable centres of population which provided outlets for their production and or they were attracted to centres of distribution which allowed the export of their goods out of the area.

\(^{22}\) Ashworth, *Customs and Excise: trade, production, and consumption*, p. 119.

\(^{23}\) Belfast port had a total of twenty four men engaged in customs activity with a further fifteen based in surrounding areas such as Carrickfergus, Glenarm and Cushendun. On the other hand Coleraine was divided between ten officers on customs duty and a further ten on excise enforcement. Cork showed fifty six officers on customs employment and twelve in the Cork District establishment. As might be expected activity at Drogheda was less than Cork since the former establishment consisted of thirty one officers in total. The Londonderry revenue establishment was busier than Limerick since it had thirty two officers in comparison to Limerick’s twenty six. All these are significantly less than Dublin where forty five served the port. In addition Jervis Quay had fifteen, but Ringsend was by far the biggest establishment in the country with eighty three officers. Dunleary [sic] harbour had not been developed in 1709 so that five men were sufficient for its purposes. Dunleary was a natural bay and creek until 1755 when funds were voted for the construction of a new harbour. This was constructed between then and 1768 under the supervision of Charles Vallancey. The current harbour was designed and constructed under the care of John Rennie between 1816 and the early
listed under a separate structure known as the ‘Coast Establishment’ [then termed ‘inward excise’ and later ‘customs’], a further establishment of twenty-three catered for Dublin excise, while a further fourteen officials made up what was termed the ‘Dublin county establishment’. In total Dublin employed 202 officers out of the total Irish revenue establishment in 1709. This represented nearly twenty-five per cent (24.57%) of the Irish establishment. The seven Commissioners listed at 24 June 1709 were Thomas Keightley, John South, Sir Thomas Southwell, Samuel Ogle, Thomas Everard, Henry Tenison and Sir William St. Quintin. Arthur Bushe was Secretary and Benjamin Chetwood acted as solicitor to the Revenue Commissioners in addition to his position in the Quit Rents office.

1820s. The borough was then known as Kingstown. See J. W. de Courcy, *The Liffey in Dublin* (Dublin, 1996), pp 134-6.

\(^{24}\) de Breffny, ‘Employees of the Irish Revenue’, pp 6-16.

\(^{25}\) Arthur Bushe of Dangan, county Kilkenny built Bushy Park House in south county Dublin in 1700: see memorial of the will of Arthur Bushe, 16 Nov. 1730, Dublin, ROD, 67/434/46698. Bushe’s daughter Letita Bushe is the subject of S.J. Connolly’s ‘A woman’s life in mid eighteenth-century Ireland: the case of Letita Bushe’, *The Historical Journal*, 43, 2 (2000), pp 433-51, which contains some biographical details on Arthur Bushe: see pp 440-1. Benjamin Chetwood [sometimes spelled Chetwode] was replaced by Richard Nutall as solicitor to the Quit Rents office on 2 Dec. 1714: ‘Warrant Books: December 1714, 1-10’, *Calendar of treasury books, volume 29, 1714-1715* (London, 1957), pp 186-199. Chetwood who had many Kildare connections, later became involved in a legal battle with the Provost of Trinity College regarding his failure to pay his father-in-law’s [Maurice Eustace’s] bequest to TCD in 1715. See ‘Letters written by the Provost of Trinity College regarding the Bill to be put before Parliament for sale of the Eustace Estate’ (TCD, MUN/P/32/144-146). Chetwood’s Kildare associations were through Hamwood, an estate on the Dunboyne to Maynooth road, which was a Hamilton / Chetwood property. Through his second wife, Anne Eustace, Chetwood had contacts with Harristown and Castlemartin in county Kildare as well as the above referenced property in Eustace St. in Dublin. See Denis Murphy, ‘The Three Maurice Eustaces of the latter end of the seventeenth-century’, *JCKAS*, iii, 7 (1899-1902), pp 384-6.
In the Kildare excise collection district in 1709 twelve officers reported to William Sothby, a name first recorded as collector in 1678. 26 This structure was centred on the town of Naas and apart from the geographic extent of the area encompassed, the return illustrates that a mature organisation already existed since the recorded details confirm that the organisation bore all the signs of a well structured arm of government. This is attested by its hierarchical nature; four grades of officer existed in the organisation in the Naas collection district, collector (1), gaugers (10), surveyor (1) and a supernumery. The collector, who had overall responsibility for the collection was based in Naas.27 Ten principal towns in the area had a resident official termed a gauger who was responsible for surveying the traders in his specific district.28 The supernumery was usually a newly appointed gauger still without a fixed station who acted on a temporary basis as a substitute for gaugers on leave or ill.29 Like the supernumery, the surveyor’s responsibilities also extended as required throughout the collection.30

26 BL Add. Ms. 15,899 as quoted in The Irish Ancestor, vi, no.2 (1974), p. 74. It is likely that the original William Sothby, or perhaps a son of that family, had been in occupation of the position in Naas since the name’s original appearance on the list published thirty years earlier. The name is spelled ‘Sothby’ in the referenced documentation but other documents also employ the more usual form ‘Sotheby.’
27 The official definition of the collector’s role was ‘to attend at the Excise office daily; to receive all duties of excise and taxes, and make payments thereout; also to attend at the monthly out-offices of his collection for the like purpose; to report upon all orders of the Board, and be responsible for the general state of his collection’: see Second report of the commissioners of inquiry into the collection and management of revenue in Ireland, 1822, p.547. This reference further states (p. 499) that the hours of business for the collector was ‘10 to 3 daily at the Excise office’.
28 The gauger was required ‘to visit the several traders in their walks, subject to excise duty and licences, and to make returns thereof to the chief collector’; see ibid., p. 547
29 The supernumery was required ‘to take charge of the duty of any gauger, who, from illness or otherwise, is prevented from doing business, and to be employed otherwise, as the collector and surveyor may direct’: ibid. p. 548.
30 The surveyor’s role was ‘to examine and inspect the several traders, and to superintend the conduct of the gaugers in their surveys and examine their accounts.’ ibid., p. 547.
Revenue collection before, during and after 1690:

William Sothby’s term as collector in Naas coincided with the final years of Ireland’s old farming system of revenue collection and had, in all probability, been appointed through the auction process mentioned.\(^{31}\) The process of eliminating the farming system and the introduction of a replacement government collection structure was carried out in phases. The first step became evident in the terms of two leases, one dated 1669 to John Forth and the other agreed in 1671 with Lord Viscount Ranelagh, for the collection of the hereditary revenue. The terms endowed both farmers with ‘rights commensurate with those of official collectors.’\(^{32}\) When both leases expired on 25 Dec 1675 the new farmer, Sir James Shaen who held the farm until 1682, became the final person to hold the newly defined position. Like Shaen it is probable that Sothby was initially a farmer of the excise. These retained their role by bidding annually for the position when the collection of revenue later became the full responsibility of locally appointed official collectors. These collectors were fully responsible to central government for the effective collection of all revenues due in their areas, and by 1706 the collector had become a civil servant appointed by royal patent with

---

\(^{31}\) BL Add. Ms. 15,899: *The Irish Ancestor*, vi, no. 2 (1974), p.74. It should be mentioned that in 1678 Robert Stratford is shown in the same list as being the collector at Carlow which suggests that Naas and Carlow represented separate collections at that point. Stratford was MP for Kildare and resided at Baltinglass while William Sotheby was collector at Naas. The evidence that he resided at Naas indicates that a William Sotheby [sic] entered into a lease of forty-one years duration with William Lattin for a property of 415 acres at Morristown Moynagh, [south of Naas town] on 18 Jan.1680. There were further associated property transactions by Sotheby on 16 Mar. 1704 and 28 May 1709; see leases William Lattin to William Sotheby, 18 Jan. 1680, William Lattin to William Sotheby, 13 Mar. 1688, and assignment of same to William Alcock, 16 Mar. 1704 with counterpart lease by Henry Percy to William Sotheby, 28 May 1709 (NLI, Mansfield Papers, MS 38,267/1-3, p. 107). A member of the Sotheby family also features in government efforts, in the Naas area, to enforce the taking of the Oath of Abjuration which was tendered to all Catholic priests at that time. On 20 Sep.1712, the Lords Justices and Council issued a proclamation for the arrest of the archbishop of Dublin, Dr Byrne, Dr Nary, the parish priest of St. Michan’s, and a Franciscan named Burke, who was described as provincial of the order in Ireland. The three were supposed to have taken refuge in Kildare. Five days later, on 25 Sep. 1712, Francis Sotheby, magistrate wrote that he had unsuccessfully attempted to arrest Dr Nary at the house of Captain James Eustace of Yeomanstown, [north-west of Naas]. See William P. Burke, *The Irish priests in the Penal Times.(1660-1760): from the state papers in h.m. record offices, Dublin, London, the Bodleian Library, and the British Museum* (Waterford, 1914), pp 327-8.

\(^{32}\) Kiernan, *Financial administration*, p. 91.
clearly specified duties and responsibilities. During this period ‘the official organisation of Customers, Comptrollers, Collectors, Searchers and other officials remained, to assist the farmers in the collection of revenue.’\textsuperscript{33} Sothby’s term was complicated by the serious fluctuations in revenue flows before and after the Battle of the Boyne. During the period after 1660 the amounts collected produced exceptional revenue yields arising from the Restoration’s financial settlement. This buoyancy in revenue returns continued until the Glorious Revolution ‘threw the government’s finances into ruin.’\textsuperscript{34} The government’s net ordinary income rose from £87,833 in 1661 to a Restoration high of £256,994 in 1684. By 1686 the revenue had peaked at £286,516 which was more than sufficient to cover the total establishment costs of approx £200,000 in 1685. During James II’s reign the finances were in a buoyant condition but in 1689 the system collapsed.\textsuperscript{35}
The national trends in the costs of revenue collection over this critical period may be established from documentary evidence which also provides insights into establishment costs at Naas. See Table 5.1 below.

Table 5.1 Irish and Naas staff quarterly establishment costs 1683-1707

<table>
<thead>
<tr>
<th>Year</th>
<th>Naas</th>
<th>Ireland (total)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1683</td>
<td>77-10-0</td>
<td>£5,907</td>
</tr>
<tr>
<td>1684</td>
<td>92-0-0</td>
<td>£6,555</td>
</tr>
<tr>
<td>1685</td>
<td>118-2-6</td>
<td>£7,259</td>
</tr>
<tr>
<td>1686</td>
<td>105-12-6</td>
<td>£7,962</td>
</tr>
<tr>
<td>1687</td>
<td></td>
<td>Data absent</td>
</tr>
<tr>
<td>1688</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1689</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1690**</td>
<td>69-5-0</td>
<td>£3,846</td>
</tr>
<tr>
<td>1691</td>
<td>101-5-0</td>
<td>£5,003</td>
</tr>
<tr>
<td>1692</td>
<td>101-5-0</td>
<td>6,262</td>
</tr>
<tr>
<td>1693</td>
<td>101-5-0</td>
<td>£7,262</td>
</tr>
<tr>
<td>1694</td>
<td>117-10-0</td>
<td>£7,383</td>
</tr>
<tr>
<td>1695</td>
<td>117-10-0</td>
<td>£7,370</td>
</tr>
<tr>
<td>1696</td>
<td>117-10-0</td>
<td>£7,229</td>
</tr>
<tr>
<td>1697</td>
<td>117-10-0</td>
<td>£7,450</td>
</tr>
<tr>
<td>1698</td>
<td>117-10-0</td>
<td>£7,557</td>
</tr>
<tr>
<td>1699</td>
<td>118-15-0</td>
<td>£7,815</td>
</tr>
<tr>
<td>1700</td>
<td>118-15-0</td>
<td>£8,557</td>
</tr>
<tr>
<td>1701</td>
<td>118-15-0</td>
<td>£8,725</td>
</tr>
<tr>
<td>1702</td>
<td>120-0-0</td>
<td>£8,887</td>
</tr>
<tr>
<td>1703</td>
<td>120-0-0</td>
<td>£9,085</td>
</tr>
<tr>
<td>1704</td>
<td>110-0-0</td>
<td>£8,967</td>
</tr>
<tr>
<td>1705</td>
<td>118-15-0</td>
<td>£9,066</td>
</tr>
<tr>
<td>1706</td>
<td>118-15-0</td>
<td>£9,225</td>
</tr>
<tr>
<td>1707</td>
<td>118-15-0</td>
<td>£9,281</td>
</tr>
</tbody>
</table>

*These costs are for the quarter ending 24 Jun 1686

**These costs are for the quarter ending 29 Sep 1690

Source: Revenue establishment costs 1683-1707, 1715 (BL Add. MS 18022: microfilm, NLI, p509)
These costs confirm McGrath’s statement that the surviving accounts of the revenue from the period are ‘exceptional and at times confused.’\textsuperscript{36} James II’s revenues for 1688 showed a net yield of £251,826, while the first year of the Williamite government returned only £4,038. The data in Table 5.1 may be analysed to confirm the reason why, by 1691 the state revenue had again increased to £119,333: \textsuperscript{37}

Chart 5.1 Irish revenue establishment quarterly costs, 1683-1707

<table>
<thead>
<tr>
<th>Year</th>
<th>Irish revenue establishment costs per quarter 1683-1707</th>
</tr>
</thead>
<tbody>
<tr>
<td>1683</td>
<td>£0</td>
</tr>
<tr>
<td>1686</td>
<td>£2,000</td>
</tr>
<tr>
<td>1690</td>
<td>£4,000</td>
</tr>
<tr>
<td>1694</td>
<td>£6,000</td>
</tr>
<tr>
<td>1698</td>
<td>£8,000</td>
</tr>
<tr>
<td>1702</td>
<td>£10,000</td>
</tr>
<tr>
<td>1707</td>
<td>£12,000</td>
</tr>
</tbody>
</table>

\textbf{Source}: Revenue establishment costs 1683-1707, 1715 (BL Add. MS 18022: microfilm, NLI, p509).

During the final years of James when the Irish revenue was generating substantial amounts, the quarterly costs of the total Irish revenue establishment exceeded £7,600. It fell precipitously in the late 1680s and as shown in Chart 5.1, it was not until 1693 that the revenue establishment costs again exceeded £7,000. If the inference that the manning profile of the revenue service is reflected in the establishment cost profile is allowed then the improved collection performance recorded in the early 1690s is explained. On similar

\textsuperscript{36} McGrath, \textit{The making of the eighteenth-century Irish constitution}, p.50.

\textsuperscript{37} Ibid.
analysis, the Naas revenue collection district quarterly establishment costs produce an almost identical cost profile, see Chart 5.2:

Chart 5.2 Naas revenue quarterly establishment costs, 1683-1707

The analysis shows a more rapid return to pre-1690 costs. In view of the small number of personnel involved in the Naas collection too much emphasis should not be placed on the speedy return to earlier employment numbers since the addition of even one person to such a revenue staff complement could account for the result obtained. The similarity in the profile of the establishment costs between the all-Ireland costs and those of the constituent collection in Naas over this turbulent period is striking and reinforces the thesis proposition concerning the similarity and timing of events in the Naas revenue collection with equivalent occurrences in the Irish revenue administration generally.
The growth of the Naas revenue collection district during the eighteenth century

In the Kildare excise collection district in 1709 twelve officers in total held positions reporting into Naas where William Sothby, is recorded as revenue collector. Table 5.2 illustrates the staffing of the collection at this time.

Table 5.2 Naas Revenue employees at 24 June 1709.

<table>
<thead>
<tr>
<th>Surname</th>
<th>Name</th>
<th>Occupation</th>
<th>Placename Establishment</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bell</td>
<td>John</td>
<td>Gauger</td>
<td>Dunlavin</td>
</tr>
<tr>
<td>Campsy</td>
<td>John</td>
<td>Gauger</td>
<td>Maynooth</td>
</tr>
<tr>
<td>Carthy</td>
<td>Denis</td>
<td>Gauger</td>
<td>Castledermot</td>
</tr>
<tr>
<td>Cary</td>
<td>Denis</td>
<td>Gauger</td>
<td>Catherloch [Carlow]</td>
</tr>
<tr>
<td>Cherry</td>
<td>William</td>
<td>Gauger</td>
<td>Kildare</td>
</tr>
<tr>
<td>Cox</td>
<td>William</td>
<td>Supernumery</td>
<td>Not Listed</td>
</tr>
<tr>
<td>Day</td>
<td>John</td>
<td>Surveyor</td>
<td>Not Listed</td>
</tr>
<tr>
<td>Godfrey</td>
<td>Francis</td>
<td>Gauger</td>
<td>Naas</td>
</tr>
<tr>
<td>Mepham</td>
<td>Abraham</td>
<td>Gauger</td>
<td>Ballymore Eustace</td>
</tr>
<tr>
<td>Parker</td>
<td>John</td>
<td>Gauger</td>
<td>Kildare</td>
</tr>
<tr>
<td>Rigg</td>
<td>George</td>
<td>Gauger</td>
<td>Athy</td>
</tr>
<tr>
<td>Sothby</td>
<td>William</td>
<td>Collector</td>
<td>Naas</td>
</tr>
<tr>
<td>Steile</td>
<td>Richard</td>
<td>Gauger</td>
<td>Tullogh [Tullow]</td>
</tr>
</tbody>
</table>

Source: A list of the Commissioners and officers appointed for the management of his majesty’s revenue in Ireland at 24 June 1709, 1715. BL Add MS 18022, (NLI, microfilm, p506).

After nearly fifty years a major redirection of the Irish legislation governing distilling occurred in 1717. Duty on spirits was doubled to 8d. per gallon and the role of the gauger in particular was extended. McGuire states of the legislation that ‘these changes inaugurated an excise system which was to grow and have a very great effect on the industry.’ The validity of this statement is evident from the increase in the Naas revenue establishment in

---

38 BL Add. Ms. 15,899 as quoted in The Irish Ancestor, vi, no.2 (1974), p. 74. The name is spelled ‘Sothby’ in the referenced documentation but other documents also employ the more usual form ‘Sotheby.’

39 McGuire, Irish whiskey, p.103.
the 1720s, just three years after this legislative-driven realignment of the industry. Table 5.3 below illustrates the manning of the Naas revenue collection district in 1720:

Table 5.3 Revenue employees in the Naas district, 1720.

<table>
<thead>
<tr>
<th>Surname</th>
<th>Name</th>
<th>Occupation</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alen</td>
<td>Francis</td>
<td>Collector</td>
<td>Naas</td>
</tr>
<tr>
<td>Bowen</td>
<td>Hugh</td>
<td>Surveyor</td>
<td>Naas</td>
</tr>
<tr>
<td>Bell</td>
<td>John</td>
<td>Gauger</td>
<td>Kildare</td>
</tr>
<tr>
<td>Ormsby</td>
<td>Joseph</td>
<td>Gauger</td>
<td>Cloncurry</td>
</tr>
<tr>
<td>Nary</td>
<td>John</td>
<td>Gauger</td>
<td>Naas</td>
</tr>
<tr>
<td>Shadwell</td>
<td>Josiah</td>
<td>Gauger</td>
<td>Maynooth</td>
</tr>
<tr>
<td>Moore</td>
<td>John</td>
<td>Gauger</td>
<td>Ballymore Eustace [Celbridge]</td>
</tr>
<tr>
<td>Hobson</td>
<td>Thomas</td>
<td>Gauger</td>
<td>Kildrohid</td>
</tr>
<tr>
<td>Fullerton</td>
<td>Robert</td>
<td>Supernumery</td>
<td></td>
</tr>
<tr>
<td>Maxwell</td>
<td>Eoin</td>
<td>Surveyor</td>
<td>Carlow</td>
</tr>
<tr>
<td>Fergus tone</td>
<td>Joseph</td>
<td>Gauger</td>
<td>Athy</td>
</tr>
<tr>
<td>Handcock</td>
<td>Robert</td>
<td>Gauger</td>
<td>Carlow</td>
</tr>
<tr>
<td>Tydyman</td>
<td>Peter</td>
<td>Gauger</td>
<td>Tullogh</td>
</tr>
<tr>
<td>Shipley</td>
<td>Robert</td>
<td>Gauger</td>
<td>Castledermot</td>
</tr>
<tr>
<td>Higginbottom</td>
<td>Joseph</td>
<td>Gauger</td>
<td>Dunlavin</td>
</tr>
<tr>
<td>Wheeler</td>
<td>James</td>
<td>Supernumery</td>
<td></td>
</tr>
</tbody>
</table>

Source: List of commrs. and officers, Revenue in Ireland, 1720, (Bodl., Rawl B511: microfilm, N.L.I., p3093)

The collector in 1720 was Francis Alen the eldest son of Major-General Patrick Alen of St. Wolstans, Celbridge. He married Frances Whyte of Leixlip Castle in 1703. Frances was his second wife and came from a politically important family, her grandfather being Sir Nicholas Whyte M.P. for Kildare in 1640. Francis was M.P. for county Kildare between

---

40 Thomas Ulick Sadleir, ‘Kildare members of parliament, 1559-1800’ JCKAS, vi, no.6, (1911), p. 481. The Alen family should not be confused with the other Stillorgan family, the Allens. Intermarried with the Ponsonbys, Joshua Allen of this latter family was MP 1713-1726: Sadleir, ‘Kildare members of Parliament, 1559-1800’, p. 478.
1725 and 1727.\textsuperscript{41} He had conformed to the Established Church in 1709, and on his death in 1741 his step-brothers being Roman Catholic could not inherit his property which was sold by a decree of the Court of Exchequer in 1752.\textsuperscript{42}

By June 1742 Richard Evelyn had succeeded Francis Alen as collector in the Naas revenue collection district.\textsuperscript{43} Richard was a descendent of the noted diarist, John Evelyn and came from a family who had accumulated their wealth by pioneering the establishment of gunpowder mills in England in the 1550s and later.\textsuperscript{44} Richard had the reputation of being very idle and dissolute in early life and had spent his time in extensive travel.\textsuperscript{45} His younger brother, William had married Frances, daughter and heiress to William Glanville and had taken his wife’s name. As William Glanville, he was appointed an Irish revenue commissioner in 1735. An earlier member of the Evelyn family had also been a revenue commissioner in Ireland. John Evelyn had earlier held the position from 1692–99 but died in England at the age of forty-four from ‘an illness contracted in Ireland.’\textsuperscript{46}

Richard who had ‘dissipated his family fortune, followed his brother to Ireland and to afford him a means of maintenance’ William,’ by his interest’ had subsequently appointed him collector in the Naas revenue collection district.\textsuperscript{47} In Dublin Richard married Jane Mead, sister of Thomas Mead, later appointed lord mayor of Dublin in 1758. Jane only

\textsuperscript{41} Edith Mary Johnston-Liik, \textit{M Ps in Dublin: companion to history of the Irish parliament, 1692-1800} (Belfast, 2006), p. 67. Johnson-Liik spells the name Allen while other records, such as Rawl. Bodl. B511: microfilm, N.L.I., p3093, use the form Alen. H.L. Lyster Denny in his account of the Alen family also spells the name Alen. Sadlier in ‘Kildare members of parliament, 1559-1800’ uses the form Alen for the surname and states that Alen was elected to Parliament in 1725 to replace Brabazon Ponsonby when he succeeded his father to the peerage on 17 November 1724 while uniquely Denny gives Francis Alen’s term as M.P. as 1715-27: Sadleir, ‘Kildare members of parliament, p. 481 and H. L. Lyster Denny, ‘An account of the family of Alen, of St. Wolstan’s, county Kildare’ \textit{JCKAS}, iv, no. 2 (1903), p. 104.

\textsuperscript{42} Denny, ‘An account of the family of Alen’, p. 104.

\textsuperscript{43} Irish revenue board and Irish board of customs: minutes, 1742, Apr. – Nov., 2 June 1742 (TNA, CUST 1/34, f. 32).

\textsuperscript{44} Evelyn, \textit{The history of the Evelyn family}, p. 19.

\textsuperscript{45} Ibid., p. 221.

\textsuperscript{46} Ibid., p. 145.

\textsuperscript{47} Ibid., p. 221.
lived five years and after her death Richard secondly married Elizabeth Cadden. Richard died in 1751 and is buried in Dublin but he had lived ‘latterly at Celbridge.’

The revenue administrative structure the Naas revenue collection:

Tables 5.2 and 5.3 show that between 1709 and 1720, Naas revenue collection district employed three additional officers and an examination of their locations and roles give an insight into the reasons for the expansion of the revenue in the district. Activities in Carlow obviously necessitated the appointment of a surveyor while gaugers were appointed in two additional locations, Cloncurry and Celbridge. In 1709 two gaugers shared the role in Kildare town and this situation was addressed by the appointment of a single gauger, John Bell. Interestingly, John Bell is the only name to feature on both the 1709 and 1720 lists. Some growth arose from the extension of duties brought about by the 1717 legislative change, while further expansion was occasioned by extending the staff numbers to develop the potential revenue opportunities of locations such as Carlow, Cloncurry and Celbridge.

An examination of the Naas revenue district offers an informative record of the evolution, structure and administrative aspects of the Naas revenue collection and by extension, of other Irish revenue collections. The duties of the various officials in the Irish structure are apparent from the description of the roles of the various officials listed in Tables 6.2 and 6.3. The geographic extent and the nature of the local structures highlight

---

48 Evelyn, *The history of the Evelyn family*, p. 221. All children of this second marriage died in infancy but Richard’s son by his first wife, William, later became rector of Trim where he married Margaret Chamberlain of Chamberlainstown, co. Meath whose mother was Francis Cadden of Dublin, making the bride a niece of her groom’s stepmother. As referred to earlier, these inter-marriages of which this is a good example were a feature of those families controlling the mayoralty of Dublin at that time while also providing the link between the Evelyans and the Chamberlains, who were at this time evolving into substantial distillers in Maynooth.


50 In the later ‘dark days’ of the first decade of the nineteenth century when distillery numbers declined dramatically, Cloncurry walk and Celbridge walks as well as those of Naas East, Baltinglass, Timolin, Kildare and Leixlip were categorised as ‘unproductive gaugers walks’ and their future viability was consequently queried: *The eighth report of the commissioners appointed to enquire into the fees ...1809*, p. 248, H.C. 1809 (52), vii, 83.
the broad policies employed when defining and allocating component areas of collections. Also, by exploring revenue policy in the Naas collection, including aspects such as changes in their way of working, the terms of their employment and the introduction of government-driven initiatives, insight may be gleaned on the implementation of revenue collection strategies.

Important examples of this changing environment include the intensification of the revenue collection activities, replacement of the revenue collector’s early fee structure for a modern salary scale, changes in the list of excisable commodities, the integration of the Irish revenue service into the United Kingdom administration and the liberalisation of distillery regulations in the 1820s. Examples of these critical transitions in revenue administration will now be examined for the Naas revenue collection.

The rapid expansion and growing sophistication of the new excise collection structures has already been illustrated for the eleven years between 1709 and 1720. This expansion continued during the eighteenth century and Fleming states that a major expansion occurred after 1755 when nearly all collections received additional numbers.51 An example of this focus on ‘better securing’ and ‘speeding up the collection of revenue’ is provided by the activities of William Montgomery.52 On 29 September 1773 William Montgomery who had been allocated the responsibility of developing the Leinster revenue area and in that regard proposed that ‘it would be of service to the revenue to appoint Thomas Dawson an additional officer at Dunlavin.’53 Dawson was appointed on a salary of £40 per annum and, the entry proceeds, ‘the same was done and agreeably to this

53 Journal of Irish House of Commons, 1780, Appendix clvi.
recommendation, Shercock Walk in Dundalk District was sunk [eliminated] by which no additional expense accrued. This appointment was obviously part of a managed process to consolidate revenue collection in Leinster since three years later, on 24 June 1776, William Montgomery was promoted to ‘Inspector General of Excise in the Province of Leinster’. This decision was justified as follows:

In the year 1766, William Montgomery, Surveyor of excise in Dublin was ordered to inspect the excise business of Leinster and paid an allowance out of incidentials but not being able to perform that with the surveyors business and it being found necessary to continue with the inspector’s employments, the excise of Leinster (exclusive of Dublin city) having gradually risen since his first appointment from £34,631 to £43,161 a year, the allowance to Montgomery was discontinued and the employment as Inspector established.55

This extract illustrates the approach adopted by the excise towards revenue generation at that time. In particular their approach was in line with the provisions of the Act of 1661 which ordained that the structure should serve to ‘gather the said customs, excise and new import that shall grow in said tyme’.56 This phase was to become a mantra for the excise and ‘duties of this kind have been referred to as “growing duties” ever since.’57 While Leinster experienced this growth, a similar trend was in evidence throughout Ireland at the same time. The Naas revenue collection district also reflected this pattern. Its recorded income of £2,090-14-0 in 1768 grew by 1772 to £3,794-8-0, an increase of over 81 per cent, which is consistent with the fact that there were fifty-five stills licensed in the Naas district at this time.58

As a result of initiatives such as this, less than a century after the details of the collection were first recorded in 1709, by June 1808 the Naas revenue collection had

54 Ibid., appendix clvi.
55 Ibid., appendix clvi.
57 McGuire, Irish whiskey, p. 97.
58 List of places where there are licensed stills in Ireland, 1766-72, (undated) (NAI, MS 5955).
expanded into five surveys or 3.9 per cent of the total Irish surveys of 127. In all these five surveys contained twenty-five walks or 4.6 per cent of the total Irish walks of 541.\textsuperscript{59} When judged on the basis of the numbers of surveys contained in each collection, the Naas excise collection together with those of Maryborough and Wexford, occupied joint fifth place in order of importance after Dublin, Limerick, Cork, and Clonmel.\textsuperscript{60} This relative position of the Naas collection is closely reflected in the monetary value of the excise duty collected in the area when viewed as a percentage of the total Irish excise. In the period between 1808 and 1821 the revenue collected in the Naas district varied from 3.5 per cent of the total Irish revenue in 1808 to 3.1 per cent in 1821 when calculated on a similar basis.\textsuperscript{61} These relativities are based on comparisons with excise collections only since maritime locations, such as Youghal, Kinsale, and Sligo, contained both excise and customs organisations and in consequence their collection performance is not amenable to comparative analysis.

Some reservation concerning the definition of the geographic areas of the excise collections should be entered since the boundaries of some surveys were at times diffuse. Often, the delineation of areas in official documents is descriptive and without the benefit of definitive maps.\textsuperscript{62} This observation therefore makes the map of the revenue districts c.1700 which has been referred to previously all the more valuable.\textsuperscript{63} Another area of

\begin{itemize}
  \item \textsuperscript{59} The eighth report of the commissioners appointed to enquire into the fees...1809, p.238, See also p. 247.
  \item \textsuperscript{60} Ibid., p. 247.
  \item \textsuperscript{61} Excise, Ireland, (1.) An account of the amount of excise collected in the several districts of Ireland, in each year, commencing with the year ended 5\textsuperscript{th} January 1808, and ending on the 5\textsuperscript{th} January 1821; ... and specifying whether any or what alteration has taken place in the number or description, or salaries, pp 2-8, H.C. 1821 (644), xx, 131.
  \item \textsuperscript{62} Boundaries continued to be an issue particularly during the period of the anti-illicit distillation campaigns in Donegal, Derry and Tyrone. At that time the levying of townland fines and the precise location of equipment capture brought the issue of boundaries to the fore. The precise location of boundaries was known to have been employed as a tactic during some campaigns and in particular if military protection units were not fully acquainted with an area. Manning Donegal Poitín p. 138, highlights a case in Lifford assizes in August 1806 when the precise definitions of locations were complicated by the quality of cartography in the pre-Ordnance Survey days.
  \item \textsuperscript{63} Andrews, Irish Maps, p.8.
\end{itemize}
caution concerns the naming of collections. Like the earlier reference to Ballinrobe and Foxford, there are other areas where care is required. Confusion may be caused by the absorption of adjacent areas from other counties into a particular collection. Parts of the county of Dublin were absorbed into the Wicklow collection and after this move in 1683, Dublin city activities only featured in revenue returns with that denomination. The caution is more important in later years since parts of the former Dublin collection moved to the Naas collection in 1824.

The Naas collection was not without its own confusing aspects. The revenue establishment there in 1804 consisted of forty-one officers in total and the collector was Patrick Welch who resided in Carlow, which remained an integral part of the Naas collection. Appendix No 5 in the 1809 *Eighth report on fees and gratuities* refers to a ‘Return of the several collections of excise, the collectors of which have not passed their Accounts’. This document suggests Carlow was the collection and does not mention Naas. Ten pages later in the same document (appendix 13) the situation is reversed when Carlow is not mentioned but on this occasion Naas appears as the relevant collection.

Additionally the return of the excise establishment presented to parliament in 1821 containing excise data by collection from 1808 to 1820 has no reference to a Naas collection but instead refers to the Carlow collection. Parliamentary papers before and after this paper refer to the Naas collection. There is a strong probability that this confusion

64 The several establishments of the officers... 1715 (BL Add. MS 18,022: microfilm, NLI, p509).
65 Board of Excise: Irish board and establishment, minutes and appointments, Sep. 1829 to May 1830, 29 Sep. 1829, (TNA, CUST 110/5, p. 9).
66 There are a number of records substantiating this point: see NLI MS 1437 (Extract), see also Irish revenue board and Irish board of customs: minutes, 1794, July – Sep., 29 July 1794 (TNA, CUST 1/240 p. 8).
67 *The eighth report of the commissioners appointed to enquire into the fees...* 1809, p. 129.
68 Ibid.
69 *An account of the amount of excise collected... also the amount of salaries paid to the officers employed in the collection of this revenue. 1821*, pp 2-8.
69 Ibid., p.238.
in the denomination of the Naas collection area was caused by the fact that Carlow was the place of residence of the collector, and probably the address for correspondence for some of this time.\textsuperscript{70}

\textbf{The staffing of the Naas revenue collection}

The description of the work-load of the eighteenth-century collector is somewhat vague. McGuire suggests that while ‘some, or perhaps most, of them had had other interests’ the collector’s primary duty was the collection of revenue and the supervision of his staff.\textsuperscript{71} In view of the financial benefits which collectors handling considerable cash balances were able to generate it is very probable that the revenue duties received priority over staff matters.\textsuperscript{72} At that time it was the sometimes the practice, particularly for political appointees to such customs or excise positions, to appoint junior officials to act as deputies in their stead.\textsuperscript{73} Importantly, apart from providing a source of income, the practice was used to give such officials access to political opportunities. The tradition facilitated the political ambitions of politicians such as William Conolly, speaker of the Irish House of Commons, who apart from being a busy parliamentarian was also an Irish privy councillor and a revenue commissioner.\textsuperscript{74}

\begin{itemize}
\item\textsuperscript{70} Because of this strong probability and in the absence of any evidence of a temporary modification in the Naas collection’s territory during these periods this thesis continues to treat the collection as the ‘Naas’ collection over this period.
\item\textsuperscript{71} McGuire, \textit{Irish whiskey}, p. 82.
\item\textsuperscript{72} See also reference to John Massey of Tullamore in footnote 93, page 92, this document and also McGuire, \textit{Irish whiskey}, p. 83.
\item\textsuperscript{73} \textit{The eighth report of the commissioners appointed to enquire into the fees...1809}, appendix 52, p.246, provides information on four excise officers who ‘have converted their officers into sinecures.’ One, George Hatton, appears twice on the list.
\end{itemize}
The role of surveyor also requires consideration.\textsuperscript{75} When the original revenue structure was established in Dublin in 1661 the excise element consisted of five commissioners and a surveyor all ‘under the great seal of the Chief Governor’.\textsuperscript{76} By 1761 the Surveyor of 1661 had disappeared and the title was now given to subordinate officers.\textsuperscript{77} The 1709 listing indicates a total of fifty seven surveyors in the collections shown.\textsuperscript{78} Most, like Naas, had just one surveyor, in this case John Day, while others, like Donaghdee and Ennis, did not appear to have anyone of that description.\textsuperscript{79} Conversely Dublin revenue district had ten surveyors who were distributed throughout the areas constituting the collection. This observation is important since it confirms that by 1709 surveyors were widely dispersed throughout the island while this role had been initially restricted to the Dublin central establishment.

Before malt duty was introduced to Ireland, the gauger’s role was relatively narrow, particularly when compared to his later responsibilities. Up to 1717 distillers declared their production weekly; alternatively they ‘compounded’ the duty for an agreed annual sum in which case they were exempted from all excise control. The gaugers’ work-load was limited by their restricted legal powers and also by the method of establishing and paying duty liabilities. Consequently the gauger’s main activity was to identify the presence of unlicensed distillers, ‘the searching of premises and making test checks on distillers’

\textsuperscript{75} The role of surveyor and that of surveyor-general [or also known as surveyor-general-examiners] should not be confused. The role of the latter is well analysed in the Twentieth report of the commissioners of enquiry into the excise establishment…of the excise revenue throughout the United Kingdom 1836, pp 74 -90, while that of surveyor has already been defined. See footnote on page 9.
\textsuperscript{76} McGuire, \textit{Irish whiskey}, p. 65.
\textsuperscript{77} Ibid., p. 66.
\textsuperscript{78} de Breffny, ‘Employees of the Irish Revenue’, pp 6-16.
\textsuperscript{79} Since the listing is a snapshot in time, and in view of the very regular distribution of surveyors in other collections, it is possible that the absence of surveyors in these areas represented vacancies awaiting filling at a later stage.
declarations.  

However with the passing of the 1717 legislation this changed, and ‘his role changed from a passive observer to an active participant in the distiller’s premises.’  

Thus, by 1720, and as previously noted, there was a new emphasis on the gauger’s role in the Naas district. Apart from taking an oath promising to fulfill efficiently their role, and like other official employees at this time, collectors, gaugers and other excise staff were required to take both the oath of supremacy and the oath of allegiance.

**The Naas administrative structure**

In order fully to understand the excise administrative structure, particularly the various officer grades together with their inter-relationships and responsibilities, it is important to clarify the distinction between the two designations of districts which composed the collection area. Reference has already been made to the fact that collection areas were divided into a number of sub-districts termed ‘surveys.’ The Naas revenue district for 1709 and 1720 provides a valuable insight into the growth of sophistication in the administrative structure over this period. In 1709 the district had a single surveyor, John Day, based in Naas. By 1720 the district had a second surveyor based in Carlow. The district was thus divided into two surveys, which by 1816 had grown to five.  

Each survey was further divided into ‘rides’ or ‘foot-walks.’  

The latter areas were more usually referred to as ‘walks’. The former comprised an area in which the traders were thinly scattered and the officer was required to keep a horse. Rides did not feature to any great extent in the records of the Irish excise establishment although some were recorded in the Rathfarnham survey.

---

81 Ibid., p.104.  
82 *A return of all officers of the excise in Ireland, under the degree of collectors; ... 1816*, p.13, H.C. 1816 (231), ix, 417.  
in the enlarged Naas revenue collection.\textsuperscript{84} The post of riding officer was more common in the customs service where stretches of the coast were allocated to particular officers whose purpose was to monitor the movement of ships and report on same.\textsuperscript{85} In foot-walks the business was more concentrated and usually confined to towns and places where the traders, from the nature or extent of their operations required close and continual supervision.

The definition of walks and rides in the excise service was robustly challenged in 1837 since it had a bearing on how the working day was to be divided. More extensive areas particularly rides, entailed longer travelling times and calculations were presented in Parnell’s \textit{Twentieth report on the excise establishment} to prove that reductions in the number of traders subject to survey did not always allow a proportionate and corresponding compensating increase in traders to be examined.\textsuperscript{86} Daniel Logie in 1836 gave his understanding of the definitions associated with these areas and indicated that, in his opinion, ‘a foot-walk did not exceed sixteen miles (that is a circuit of sixteen miles) including cautionary traders or twelve miles excluding such traders.’\textsuperscript{87} Whilst not defining precisely a ride, other than to say that anything over the extent given for a walk would be considered a ride. ‘I have found that the Supervisor rode up to 6000 miles on duty in one

\textsuperscript{84} Ordered that Simon Bredin Officer of Rathfarnham 1\textsuperscript{st} Ride, Naas Collection succeed him and that Edmond Loughlin, Officer of Warrington 4\textsuperscript{th} Ride, Wigan Collection, succeed Bredin at his own request. Board of excise: Irish board and establishment, minutes and appointments, Oct. 1827 to Aug. 1829, 12 Aug. 1829 (TNA, CUST 110/4, pp 110-1).
\textsuperscript{86} Report of a committee of the Board of Excise appointed to report upon...the twentieth report 1837, p.16.
\textsuperscript{87} Twentieth report of the commissioners of enquiry into the excise establishment ...of the excise revenue throughout the United Kingdom 1836, p. 101.
year.' In time, ‘the character and amount of duties became the determining factor in deciding the extent of districts.’

In 1818, in the Naas collection there were five surveys, each with its own surveyor, and these consisted of varying numbers of walks, from Monasterevan’s three walks to Carlow’s seven. Figure 5-3 overleaf illustrates these aspects.

---

88 Ibid., p. 101.
89 Owens, Plain papers, p. 495.
This geographic distribution of resources exposes a possible weakness in the strategies employed by the excise at this time. In examining the layout of the survey areas the fact that their concentration lay to the north, east and south of the county is obvious. Thus, apart from a pocket of supervision centred on Kildare, their strategy of leaving large areas of the north-west and west of the county without an excise presence is notable since this strategy
may have helped to contribute to the later occurrence of illicit distillation in the area. In the report and appendices of the Royal Commission on the Condition of the Poorer Class in Ireland, the evidence of the Kildare respondents to the question as to whether illicit distillation was known to be practised in their areas makes interesting reading in light of the analysis of the Naas excise structure offered above.\textsuperscript{90} Thirty-two replies are provided in the report and both clergymen who replied from Clane confirmed the existence of illicit distillation in the parish, while the magistrate for the adjoining parish of Staffan stated ‘I am informed there is some not far from it.’ Apart from the parish of Thomastown where in contrast, the Rev. Hamilton, stated ‘it is carried on to an extent sufficient to give a supply for their own consumption,’ all other twenty-eight respondents reported an absence of the practice in their areas.\textsuperscript{91} Illicit distilling was thus reported from areas lying in the north-west of Kildare, which was also an area where the excise presence was less visible.\textsuperscript{92} The Naas collection, by illustrating the strategy employed by the excise in relation to revenue collection, exposes a difference between the activities of the excise and those of the customs. Customs gave a high priority to preventative activities and they routinely established their presence in areas where little or no revenue collection opportunities existed. On the other hand the excise made their decision on the need for an excise presence primarily on an area’s revenue-generating potential.\textsuperscript{93}

\textsuperscript{90} Poor inquiry (Ireland), appendix C parts I and II, 1836, pp 1245-1256, H.C. 1836 (35), (36), (37), (38), (39), (40), (41), (42), xxx, 35, 221, xxxi,1, xxxii,1, xxxiii,1, xxxiv,1, 427, 643, 657.
\textsuperscript{91} Ibid., p. 1253.
\textsuperscript{92} Capt. Kevin Danaher’s map in Connell, ‘Illicit Distillation’ p. 31 shows the location of illicit distillation in Ireland in 1836. In that map an obvious outlier appears in the north-west area of Kildare indicating an area having the highest frequency of the activity in Leinster or most of Munster. It is probable that the structure of the Naas excise collection area, combined with the natural physical features of this part of Kildare, may have contributed to this anomaly in Danaher’s map.
\textsuperscript{93} This aspect is well illustrated, when the Rt. Hon. John Beresford in the Irish House of Commons on Wednesday 31 March 1784 blamed the high costs associated with revenue collection in Ireland to the fact that
A special competency of Naas collection officials:

On 5 March 1824 major new supervisory responsibilities were imposed on the Naas excise collection. These came about as a result of the allocation of extensive new territory to the collection when south county Dublin and extensive portions of county Wicklow became the responsibility of the collector at Naas. County Wicklow was divided between Naas and Wexford collections while a new collection was set up in Kilkenny which incorporated some of the county Carlow activities. Changes were also announced to other collections such as Cork, Limerick and Galway. The changes in the Naas collection brought a major increase in the number of paper-mills for which it was responsible, but importantly it brought with it a requirement for a new set of competencies in the officers based there. In view of the geographic location of Rathfarnham relative to Naas, and its physical distance from the latter, this redistribution of districts does not appear very convenient, but it can be established that the reorganisation was driven by the requirement for excise supervision of paper-making in Rathfarnham. By basing the officers involved in the supervision of the Rathfarnham and adjacent areas’ paper-making at Naas they availed of the expertise of the experienced officers already based there. The District of Bray was also included in the Naas Collection at this time.

There were so many non-productive ports and harbours here which had to be manned for protective purposes. See The parliamentary register, iii, 113.

94 Accounts relating to the quantity of spirits distilled, prices of British and Irish Grain Spirits, and rectifiers in the United Kingdom, 1823-24, pp 12-3, H.C. 1824 (455), xvii, 399.
95 Board of excise: Irish board and establishment, minutes and appointments, Sept. 1829 - May 1830, 29 Sept. 1829 (TNA, CUST 110/5, p. 9).
96 The west and south-west sides of Dublin city were major sites for paper making in the eighteenth century. At least twelve plants were sited in Rathfarnham and surrounding areas such as Milltown, Donnybrook, Tallagh, Templeogue and Ballyboden. There were other paper making plants adjacent to Naas at Clondalkin, Saggart, Celbridge, Lucan and Newbridge. ‘Saggart and Clondalkin were easily the largest of the Irish paper mills at that time [nineteenth century] in Ireland.’ See Alfred H. Shorter, Paper making in the British Isles: An historical and geographical study (Newton Abbot, 1971), pp 226-39, p. 234.
97 There are numerous entries in the minutes of the Revenue Commissioners to confirm that Rathfarnham and the supervision of its paper making was part of Naas collection. The minutes of the Revenue Commissioners
Increasing workloads also brought the need for the subdivision of former single units into multiple units. This is illustrated by the minute of the excise commissioners of 12 May 1830:

It appearing that in consequence of directions issued by the local board the business of Rathfarnham district, Naas collection was laid out into two divisions and two rides to be called Rathfarnham First and Second Divisions and First and Second Rides and the former establishment were [sic] discontinued; Ordered that Rathfarnham First and Second Divisions and First and Second Rides be entered in the books of this office and that the other establishments be written off accordingly. 99

The Naas collection, like the distilleries it supervised, provides an interesting and valuable study of the way in which excise administrative structures were constructed in Ireland during this period.

---

98 Minutes of the excise commissioners, 12 May 1830 (TNA, CUST 110/6, p. 299)
Excise collectors’ remuneration as exemplified by the records of the Naas collectors:
The Naas establishment in 1804 consisted of forty-one officers in total or more than three
times the number it had ninety-five years earlier in 1709. The collector was Patrick Welch
whose records illustrate how the process of moving collector’s remuneration from a fee
structure to one of fixed salary was implemented. Patrick Welch’s annual emoluments for
the year 1804 totalled £978, which consisted of salary and fees. Since the cost of the entire
establishment of forty-one persons at Naas for the same year totalled £3,457, Welch’s
remuneration represented twenty-eight per cent of these costs. Closer examination shows
that his collector’s salary was £100 while he earned £1,161 in ‘fees’ and £36 as other
emoluments’. After paying for ‘clerks and sundry expenses’ costing £319 Welch
received a sizeable net sum of £978 annually. Legislation approved in the reign of Charles
II had bestowed fees on certain patente officers including the surveyor general of Ireland,
collectors, and gaugers amongst others. ‘In 1695, a Table of Fees was reported by a
Committee of the House of Commons, as agreed upon between the patente officers and
the merchants of Dublin, which being approved by the House was ordered to be put
publicly in all the Custom Houses of Ireland.’ By 1800, in Ireland, the fees charged bore
little relation to the original fixed fee structure. Like the opportunity for profit which
collectors availed of through their facility to invest the finances of their office, fees had
become another very valuable adjunct to salaries while also presenting the opportunity for

100 The eighth report of the commissioners appointed to enquire into the fees…1809, p.202.
101 13 and 14, Car. II, cap. 9 as cited in Report of the commrs. appointed to enquire into the fees, gratuities
,perquisites, and emoluments…in certain public offices in Ireland 1806, p. 48.
102 Ibid., p. 49.
103 The submission of the collector of Dundalk to this inquiry illustrates the existence of a random fee
structure at this time. He stated ‘I am utterly ignorant of the nature or amount of the fees of the Patente
Officers and no trace of them can be discovered in this office, nor can any clue which can enable me to
comply with this order’: ibid., p. 243.
much corruption.\textsuperscript{104} With regard to the Irish customs, in 1806 the commissioners stated that they had compared the legal fees allowed by law with those actually charged and they ‘were obliged to infer, that in almost every instance [the fees] were unauthorised by law.’\textsuperscript{105}

The commissioners recommended:

\begin{quote}
The total abolition of fees and gratuities is necessary, not only to facilitate several of the reforms we have presumed to recommend but also for the convenience and safety of the merchant; the ease, comfort, and independence of the officer; and, above all, for the security and improvement of the revenue.\textsuperscript{106}
\end{quote}

\textsuperscript{104} It should be noted that fees were not only demanded by collectors. Fees were also demanded by various officers such as surveyors and inspectors and extended down to the level of gauger. Information on these may be found in The fifth report of the commissioners appointed to enquire into the fees, gratuities, ... 1806-07, where for instance, on p.154, the gauger’s fee is estimated at ‘ten and sometimes twenty guineas per month for a 500 gallon still …besides one guinea for every puncheon [cask of 106 gallons approx.] of private spirits removed’. In a district with a number of distilleries this could amount to a considerable additional income for an employee whose official salary was £40 per year. ‘The Surveyor’s fee may be rated at about twenty guineas per month from each distiller in his survey’: ibid., p. 154. ‘he received about thirty pounds in money and value and about ten gallons of spirits …the distiller [also] gives him grazing for a cow and a horse’: ibid., p. 188. ‘He has not [received] …any other fee, gratuity, perquisite or emoluments …except the fee of one guinea for each pupil who is under his tuition’: ibid., p. 189.

\textsuperscript{105} Ibid., p. 39.

\textsuperscript{106} Ibid., p. 52. Not all agreed with that recommendation. The earl of Donoughmore when giving evidence on 28 November and 3 December 1805 stated ‘if the income of the officer is to be made up of established salary and every other emolument expressly forbidden, what sufficient equivalent would the public receive for the additional expense…to the officer would be wanting the incitement of those emoluments…with respect to the merchant, he would receive no advantage from the alteration [except] the want of accommodation which he would experience, and the delays attendant upon the mere cold performance of duty’: ibid., p. 100.
In the four years since 1804, the Naas revenue collection by 1808 had increased by two people, a collector’s clerk and a gauger, see Figure 5.4:

**Figure 5.4 Naas revenue collection staff numbers in 1804 and 1808**

<table>
<thead>
<tr>
<th></th>
<th>Collector</th>
<th>Coll. Clerk</th>
<th>Surveyors</th>
<th>Gaugers</th>
<th>Others*</th>
</tr>
</thead>
<tbody>
<tr>
<td>1804</td>
<td>1 - Patk Welch</td>
<td>-</td>
<td>5</td>
<td>24</td>
<td>11</td>
</tr>
<tr>
<td>1808</td>
<td>1 - Mcl Aylmer</td>
<td>1</td>
<td>5</td>
<td>25</td>
<td>11</td>
</tr>
</tbody>
</table>

*Supernumery Gaugers (5) Hearthmoney Supervisor (1) and Hearthmoney Collectors (5)*

Source: The eighth report of the commissioners appointed to enquire into the fees...1809, p.202 and 232.

As a result of numerous parliamentary enquiries at this time the authorities sought to control fees which they saw as presenting opportunities for corruption. The fees element of the excise salary was eliminated in 1806 and the new Naas establishment costs for 1808 amounted to £3,910. In order to establish the benefits accruing from the elimination of fees and to compare salary costs between 1804 and 1808 it is first necessary to make adjustments for the two extra personnel whose cost totalled £160 per annum in 1808. After this adjustment the equivalent salary in 1808 becomes £3,750.

In 1804 the salaries for Naas establishment stood at £1,835 with the staff reporting additional fees of £1,774, making a total staff remuneration of £3,609. In spite of the removal of fees and the payment of a substantial compensatory amount in lieu, establishment costs in Naas were well controlled. This is significant, since this level of

---

107 It is clear from the above that the hearthmoney collection was the responsibility of the local excise collector and that the hearthmoney supervisor was based in Naas with the collectors distributed throughout the district. The structure to collect hearthmoney remained unchanged between 1804 and 1808.

108 Eighth report of the commissioners appointed to enquiry into the fees, gratuities ... and accounting for public money in Ireland 1809, p. 233. Another implication of this statistic arises from the fact that at this time the Naas establishment consisted of forty-three persons. Over quarter of a century later and in a much busier environment the Naas establishment was reduced to thirty persons; see Twentieth Report of the commissioners of inquiry into the excise establishment, 1836, p. 222.

109 Ibid., p. 232.

containment of costs was not universal in all collections; the Dublin Excise Collector whose salary before the abolition of fees on 11 October 1807 was £490 per annum, now received a new salary of £1,200 per annum and his colleague, the Dublin County Collector who had previously received £100 per annum also received £1,200.\textsuperscript{111} They received a much greater compensation than country collectors, such as Michael Alymer in Naas. There the salary element, which prior to the removal of fees was £100, increased to £500 total remuneration per annum by 1808. The new salary in his case consequently included a sum of £400 to compensate the collector for the elimination of fees. This compares with the net salary and fees of £978 which the previous Naas collector, Patrick Welch, had received in 1804. It also provides a good example of the officially recognised monetary value of the opportunity which fees had previously presented for collectors in busy locations such as Dublin, and is an example of the manner in which the compensation for the elimination of official fees was handled by the authorities.

Patrick Welch’s career also provides a valuable illustration of another facet of the revenue collector’s complicated relationship with the Exchequer. The \textit{Eighth report on fees} published in 1809 refers to the amount of ‘current arrears of excise duties outstanding as at 5 January 1808’ when the figure stood at £256,904.\textsuperscript{112} The Naas collector, Patrick Welch, was by then the ‘late collector,’ and his accounts are shown as outstanding for 1803, 1804, and continued in arrears to the date of ‘cut-off” of the accounts, which was 18 September 1805.\textsuperscript{113} Responsibility for the account was assumed on 18 September 1805 by John

\begin{footnotes}
\textsuperscript{111} Twentieth report of the commissioners of inquiry into the excise establishment and into the management and collection of the excise revenue throughout the United Kingdom,1836, p. 313.
\textsuperscript{112} The eighth report of the commissioners appointed to enquire into the fees...1809, p.129.
\textsuperscript{113} Welch is shown in the referenced report as being in charge of the ‘Carlow collection,’ while the bulk of the documentation at this time, including correspondence from the revenue commissioners indicate he was collector at Naas but resided in Carlow.
\end{footnotes}
Cuthbert, Surveyor General. In spite of this appointment, Welch’s accounts remained overdue for the period from 18 September 1805 to 5 January 1806. Surveyor Generals were normally placed in temporary control of collections where issues of overdue or misappropriation of funds occurred. In this case, the state of his accounts indicates that Welch may have been ill for a considerable period before his death. Subsequent credits to his account show a determination to address this situation. Appendix 29 in the same report shows that at 5 January 1808 Patrick Welch of Naas was indebted to the Exchequer for £10,189. In 1807, a sum of £4,000 was repaid, while in 1808 a further sum of £1,285 18s. 7¾d. was remitted to the credit of his account. The origin of these funds is not recorded, but the fact that the arrears were being gradually addressed shows that there was no complacency about such incidents. Thus by 1808 the operation of the Naas collection had undergone substantial change. The process of appointment was more organised and structured. The opportunity for corruption presented by a fee structure had been eliminated, and a new collector had been appointed to address the arrears problem. About this time also, appointees to collectorships were required to provide named individuals as personal guarantors.

**Nineteenth-century Naas collectors:**

The records of the Naas revenue collection, although spartan in nature, provide rich insights into the style of management of the personalities involved in the important role of collector in the district. The eighteenth century was one of development and consolidation for the district. As the century began to close there is evidence of growth in the district, and, in addition, a concurrent trend making the local collector increasingly answerable to the

\[114\] Ibid., p.162.
\[115\] Ibid., p. 163.
commissioners for the actions of his staff. As William Montgomery was appointed Inspector in the 1770s with the brief to develop Leinster’s revenue opportunities, Mr. Gordon was collector at Naas. In 1777 the minutes of the revenue commissioners record a letter advising him that the latter required further information on a tobacco seizure at Kildare. Additionally there is correspondence for the year 1794 recording that Patrick Welch, the Naas collector, received a petition regarding a permit problem at Celbridge. Since the collector’s decisions were easily challenged, these incidences, perhaps guided by the environment of political patronage then existing in Ireland, demonstrate the close supervision by the commissioners of their collectors.

By 1806 Michael Aylmer had replaced Patrick Welch as collector in the Naas revenue district. Michael Aylmer was a member of a prominent family with branches at Kilcock, Donadea and Painstown, all in county Kildare, and at Lyons, near Newcastle, county Dublin, ‘later the seat of Lord Cloncurry.’ These various branches of the family held quite diverse political allegiances. Aylmer took an active part in the security of north Kildare during the 1798 to 1803 period. He was high sheriff of Kildare in 1783, 1796 and 1804, a magistrate and a yeoman officer before he became a Colonel in the county militia during one of the most turbulent periods in Kildare history between 1795 and 1803. Michael Aylmer had three residences in the vicinity of Kilcock, the principal one,
Courtown being burned on 1 June 1798. Richard Aylmer states that ‘Michael of Courtown resided at Dublin, at Gardiner Place, using Courtown as a country seat in the manner of other loyal Protestant gentlemen.’ After the burning of Courtown, Aylmer transferred his residence to the Shrubbery, a large building on the west side of Kilcock town and in close proximity to the police barracks.

Aylmer’s surety and details of his guarantor arrangements as collector was commented upon when the terms of revenue collector’s employment were examined in 1809 as part of an official enquiry into fees and gratuities then paid to public officials. Michael Aylmer was required to lodge a bond or guarantee of £4,000 as security when first appointed as collector. To provide this security Aylmer named three guarantors, John Aylmer, Whitney Gladstanes of Gardiner Place and Richard Hornidge. Gladstanes died in 1807, yet in spite of the importance of the surety’s role he had not been replaced at the time of record.

121 Cullen, The Emmet rising in Kildare, p. 161
122 Richard John Aylmer, ‘Two more Aylmers, ...p. 57 quoting from Sir Fenton Aylmer to Castlereagh, 4 July 1798, (NAI, RP620/39/23). Michael Aylmer’s life is well documented and apart from other valuable information is contained in Liam Chambers, Rebellion in Kildare, 1790-1803 (Dublin, 1998); Mario Corrigan, All that delirium of the brave- Kildare in 1798 (Naas, 1998), and F.J. Aylmer, The Aylmers of Ireland.
123 John Aylmer was named as Aylmer’s first guarantor. He was, most likely, Michael’s eldest son who was High Sheriff of Kildare in 1819 and who married Martha, daughter of Major Hornidge of Tulfarris county Wicklow in 1813. Michael Aylmer’s own wife was also a Hornidge. She was Frances Amelia, daughter of Richard Hornidge, D.L also of Tulfarris. It is not surprising therefore to find the family acting as Michael’s second surety. Michael’s elder daughter, Emily, in 1799 married Witney Upton Gladstanes of Fardross, county Fermanagh. This is most probably the family who supplied the third guarantee which was the subject of the publicity when the guarantor died and was not replaced. Aylmer, The Aylmers of Ireland, pp 205-8.
124 The eighth report of the commissioners appointed to enquire into the fees...1809, p.164. Over a quarter of a century later things had not changed. ‘In Ireland the securities appear to have been merely nominal, and no inquiry is made as to the sufficiency of the parties, with the exception of Surveyors General and Collectors, of whom a real security is required on their first appointment; but as to the continued solvency or existence of those sureties no further inquiry is made. [...] and no such systematic account of the Establishment has been kept as in England.’ See supplemental report from J. C. Mortlock, A. Cutto, P. P. Fitzpatrick, to The Lords Commissioners of the Treasury, 11 Oct. 1823, contained in Seventh report of the commissioners of inquiry into the excise establishment, 1835, p. 124. The writers, Sir John Cheetham Mortlock, Abraham Cutto, and Patrick Persse Fitzpatrick were all appointees (by Treasury minute based on the order of the House of Commons dated 25 Feb. 1824) to the newly structured Consolidated Board of Excise in London. Mortlock
After Aylmer’s tenure, William F. B. Loftus is recorded as collector on 5 July 1818. W. F. Bentinck is recorded in Pigot (1824) as collector in Naas when the publication was compiled. During their periods in office, and unlike Welch who resided at Carlow and Aylmer who resided at Dublin, Loftus and Bentinck are recorded as residing in Naas.

Changes in the promotion policy of collectors

By the early 1820s the Naas collection structure had evolved to service the requirements of the excisable activities which developed and flourished in the area during the eighteenth and nineteenth centuries. However this structure was to be further refined before its emergence as the final structure which operated at the end of our period of study in the early 1850s. The twenty four reports authored by Thomas Wallace and issued between 1821 and 1825 in particular drove these changes, while other reports, such as those of Parnell in the 1830s built on Wallace’s initiative. In twelve volumes, totalling 4,174 pages, Wallace analysed and recommended radical changes to the United Kingdom customs and excise structures which impacted in two major ways on the excise administration in Naas.

In his second report of the commissioners of inquiry into the collection and management of the revenue arising in Ireland and published in 1822, Thomas Wallace was outspokenly critical of the inefficiency, costs and over-manned nature of the Irish excise in

125 Second Report of the Commissioners ...into the collection and management of the revenue arising in Ireland 1822, p. 478.
127 For Loftus, see Second Report of the Commissioners ...1822, p. 525. Bentinck’s residence in Naas is evident from Pigot, Provincial Directory 1824, p. 174 while Alymer is positively associated with Naas in The eighth report of the commissioners ... p. 232 and all references to Carlow have been dropped at this point.
particular.\textsuperscript{128} While he also criticised the Irish customs he reserved his most damning remarks for the excise.\textsuperscript{129} Wallace outlined in detail the extensive problems which he found in the Irish excise establishment, in the implementation of legislation, and in the acceptance of lax standards and inefficiency in tax collection.\textsuperscript{130} Finally he stated that he was able to conceive of ‘no permanent or effectual method of preserving the United Kingdom from grievances of this nature, without the establishment of one uniform and regular system of revenue collection, under one management and authority.’\textsuperscript{131} Wallace’s report prompted an immediate reaction in Ireland. Personnel changes occurred with a new rapidity and in unusual numbers but with obvious purpose.

On Wednesday 27 October 1824 Samuel Morewood was among eighty-six surveyors, five surveyor generals and three inspector generals who were nominated to receive extended commissions by the excise commissioners.\textsuperscript{132} Such official actions on an extensive scale were indicative of the decisive change then taking place in the Irish excise service. These moves continued in 1825, when a second series of transfers signalled official sanction and resolute determination in the drive for the redirection of the Irish excise

\textsuperscript{128} Second report of the commissioners of inquiry into the collection and management of the revenue arising in Ireland 1822: see examples in next footnote.
\textsuperscript{129} …the comparison with Great Britain is even more unfavourable to the revenue system in Ireland; the establishments belonging to this department [excise] being at present in a most unsatisfactory condition: ibid. p. 10 …The existence of this practice [tax evasion in distilleries] has long been known to the whole department of Excise; and although it could only prevail through the neglect or corrupt connivance of its officers we find no trace of any measures for the correction of so extensive an evil: ibid. p. 11.
\textsuperscript{130} For instance he repeated an observation made by Commissioners and practical Officers sent from England to examine the Irish establishment. They stated that ‘not one of the duties which came under their examination in the course of their extensive inspection with which they were charged, appeared to be duly collected in Ireland’: ibid., p. 12.
\textsuperscript{131} Second report of the commissioners of inquiry into the collection and management of the revenue arising in Ireland 1822, p. 12.
\textsuperscript{132} Board of excise: Irish board and establishment, minutes and appointments, Feb. 1824 to Dec. 1825, 27 Oct. 1824 (TNA, CUST 110/2, p.26). The preamble to the minute proper reads: ‘The sub-commissioners in Ireland, having been appointed for particular situations, notwithstanding they are frequently employed at a considerable distance therefrom, Ordered that extended commissions be granted to the following persons according to the form drawn up by the solicitor for the same, viz…’
administration. John Ryan, who was appointed Naas collector in that year, was among fifteen persons who were granted patents as newly appointed collectors throughout Ireland.\textsuperscript{133} After three years at Naas, Ryan was transferred as collector to Londonderry on 29 July 1828, while on 11 December 1828 the above mentioned Samuel Morewood, by now collector at Mallow, was appointed to succeed him.\textsuperscript{134} Samuel Morewood was, arguably, the most notable of all collectors to be employed at Naas. In 1824, he wrote the first edition of an extensive publication on intoxicants, including alcohol, in which he cites over six hundred authorities on these products, their history and production. When his work was published in 1824, Morewood was supervisor, third class, based in the No. 2 district, Belfast survey, Lisburn collection.\textsuperscript{135} He wrote an extended and fully revised edition of the work in 1838.\textsuperscript{136} The publication was dedicated to Frederick Robinson, the earl of Ripon and one time MP for the borough of Carlow.\textsuperscript{137}

\textsuperscript{133} Board of Excise: Irish board and establishment, minutes and appointments, Feb. 1824 - Dec. 1825, Wednesday, 24 Aug. 1825 (TNA, CUST 110/2, p. 88). On 20 February 1824 Wallace and his three other commissioners quoting from one of their earlier reports, [sixth report of the commissioners of inquiry into the collection and management of the revenue arising in Ireland, 1824] wrote ‘instead of continuing the present collectors … those offices should be selected from the individuals whose present duties have been most efficiently and accurately executed. We recommend that the old and inefficient officers … should be permitted to retire under the Superannuation Act and their places be filled up by more active and efficient individuals whose places were abolished:’ see Seventh report of the commissioners of inquiry into the collection and management of revenue in Ireland, 1824, p.28.

\textsuperscript{134} Excise board and secretariat: minute books, Oct. 1827 - Aug. 1829, Thur. 11 Dec. 1828 (TNA, CUST 110/4, p. 61).

\textsuperscript{135} Board of excise: Irish board and establishment, excise establishment, 1824 -1829 (TNA, CUST 110/1), unpaginated. This alphabetical listing of officers contained in that volume refers to ‘Samuel Moorwood’ while other entries give the more usual form of ‘Morewood’. It also shows that Morewood was promoted to collector at Mallow on 19 Aug 1825 from where he was to be subsequently transferred to Naas on 11 Dec 1828. Records also exist of the baptism of Samuel Morewood’s four children at The First Presbyterian Church, Newry county Down. John was baptised on 9 Mar. 1811, Samuel on 24 Sept.1812, Letitia[sic] in Oct. 1813 and William was baptised there on 27 July 1815. Samuel (Snr) is shown in the register as residing at Bridge St and his occupation is given as ‘gauger’. James Dewar who operated a distillery in Newry at that time, also had a son James Alexander baptised in the church on 23 July 1814: see Baptisms at The First Presbyterian Church, Newry, county Down (N.L.I., MS 2233).

\textsuperscript{136} Samuel Morewood, A philosophical and statistical history of the ... manufacture and use of ... wine and spirits (Dublin, 1824) Morewood was one of eight early donors to the new library set up by the Kilkenny Archaeology Society at its inception in 1849. On that occasion the volume he presented is shown as ‘History of Intoxicating liquors, by the author Samuel Morewood Esq.’ [which is most likely his work already referenced], see, ‘Donation to the Library’ in Transactions of the Kilkenny Archaeological Society, i (1849-
Ryan’s earlier transfer from the Naas collection to Londonderry at the end of July 1828 paid rapid dividends when in February 1829 James Spring, Supervisor of Londonderry district, Londonderry collection was discharged by the excise commissioners for a series of ‘offences against the revenue’ during August, September and October of 1828. From the nature and extent of the charges against Spring it is evident that the offences were of a nature to suggest collusion between himself and a local distiller and that they were not once-off. The turbulence and changes in Ryan’s career path at this stage vividly portray and epitomise the changes then occurring in the Irish excise structure as efforts to raise efficiency were driven by the closer English influences arising from the 1824 excise administration’s re-structuring and this English influence was soon apparent in a more direct fashion.

51), pp 9-10. Morewood appears in the list of members of the society for 1849 and 1850 but his name is absent from the 1851 listing, see ibid. p. 8, p. 9 and p. 126. Where shown, his entry details are given as ‘Samuel Morewood, Collector of Excise, Dublin.’

137 P. J. Jupp, ‘Robinson, Frederick John, first viscount Goderich and first earl of Ripon (1782-1859)’, Oxford Dictionary of National Biography, Oxford University Press, Sep. 2004; online edn, May 2009 [http://www.oxforddnb.com/view/article/23836, accessed 2 Nov 2009] As well as being British prime minister for a short period in 1827 Ripon was chancellor of the exchequer in 1823. His contacts with Ireland had commenced when he was private secretary to the lord lieutenant of Ireland, the earl of Hardwicke during the period 1804-06. It should also be noted that Robinson also had close contacts with Thomas Wallace who produced the 1824 restructur- ing of the UK distilling legislation.

138 …when it appeared that he had neglected to state five others [offences] discovered between Augt. 29th and Sept. 28th which were not stated until the month of Dec. after an enquiry had been ordered to be made into the cause of the delay in stating the three first, having spent his time injudiciously by continuing in the business of Londonderry 2nd division, from the 20th to the 24th Oct. instead of proceeding into other divisions and sending the officer whose business he performed into the 2nd division, having been remiss in his attendance on the removal of wash, and the pumping of low wines and spirits at the distillers in Londonderry 1st and 2nd divisions, it appearing that out of forty-five notices for removing wash he attended to two only, and out of forty notices for pumping low wines and sixty-four for pumping feints he attended to four only of the former and five of the latter; having neglected to produce his pocket diary for the inspection of the surveying general examiners on the 20th Oct. and again on the 4th Nov.; having been remiss in other respects in the performance of his duty and having neglected to procure sufficient evidence to prove at the hearing of informations against a trader for carrying on business without taking out the necessary licences, that the trader had actually manufactured and dealt in the respective articles during the time, notwithstanding he stated in his letter to the board upon which the informations were ordered that sufficient proof could be had thereof as appears by letter from the secretary to the commissioners in Ireland dated the 1st ultimo and papers accompanying the same. Ordered that he be discharged: Excise board and secretariat: minute books, Oct. 1827 - Aug. 1829, Thurs. 19 Feb.1829 (TNA, CUST 110/4, p. 69).
The beginning of a true United Kingdom revenue service

As part of his recommendations Wallace proposed that ‘the general boards should have the power of transferring all officers attached to their respective revenues from one station to another throughout the United Kingdom.’\(^{139}\) This recommendation would, in the following years produce very frequent transfers of officers between the various excise establishments throughout the United Kingdom and soon afterwards the minutes of the Board of excise become a mass of transfer orders sending Irish personnel to England and vice versa. At first the officials transferred were few in number while one of the earliest to be transferred was Daniel Logie who was relocated from Ireland to England on 8 Sept 1825\(^{140}\). In a reverse move on Saturday 10 September 1825 James Smith, Supervisor of Nuneaton District, Coventry collection and Benjamin Parker Supervisor of Blackburn District, Wigan collection, were ordered to proceed to Dublin to be employed exclusively during their stay ‘in the examination of the survey books as they arrive from the country and in reporting every irregularity without loss of time to the local board; that they be assisted in their work by some of the clerks of the present establishment...’ \(^{141}\) This transfer was based on the need to improve operational standards of the excise in Ireland and logically followed on from the recommendations made by Wallace. \(^{142}\)

\(^{139}\) Ibid., p.18.

\(^{140}\) Board of excise: Irish board and establishment, minutes and appointments, Feb. 1824 - Dec. 1825, Thursday 8 Sep. 1825 (TNA, CUST 110/2, p.94).

\(^{141}\) Board of excise: Irish board and establishment, minutes and appointments, Feb. 1824 - Dec. 1825, Saturday 10 Sept. 1825 (TNA, CUST 110/2, p.95). This request arose since ‘It having appeared upon investigation of the business of the office of examiner of gaugers books in Ireland that the examination of the books does not take place in the ordinary course until five or six months after their date whence it is in a great measure ineffective, ordered that as a temporary measure ...’

\(^{142}\) The minute also stated: It is also ordered that the distribution of the gauging instruments and stamps for marking excisable commodities and of the hydrometers thermometers and saccharometers be a part of the duty of the surveyor of stationery whose denomination is hereafter to be storekeeper and that he keep a regular supply of the whole and that the hydrometers, thermometers and saccharometers be inspected by the surveying general examiners before they are distributed in order that it may be ascertained that they have not suffered any injury in their transmission from London.’ This entry shows a new emphasis on instrumentation
These transfers were the first of many subsequent transfers recorded in the minutes of the board in London resulting from Wallace’s findings. By Friday 25 November 1825 preparations were well in hand for a major re-organisation of the Irish excise administration. At that board meeting a total of fifty-one persons were ‘placed upon the list of “Compensation allowances on retirement from office” in consequence of new arrangements.’ Amongst the retirees were nineteen collectors, one of whom was W. B. Loftus of the Naas revenue collection, who received a pension of £346 per annum. The Naas collector’s clerk, William Allen, who was also retired, received a pension of £30 per annum. There were five surveyor generals also on the list and not all retirees received an annual pension since some received a gratuity of eighteen or even twelve month’s salary.

The replacements of retiring officials were not always Irish. William Allen, Loftus’s clerk, was replaced at Naas by an English clerk, Thomas Turner. This led to problems concerning remuneration since a compensatory adjustment was required annually in the wages paid to those transferred in order to ensure that English appointees were not disadvantaged in salary by the transfer to Ireland.

There were also numerous instances of disciplinary issues as in the case of Patrick Duan, Supervisor of Carlow District. Duan was suspended for failing to report his officers, and the need for calibration and verification by the Irish authorities. Wallace’s comments were obviously bearing fruit.

143 Board of excise: Irish board and establishment, minutes and appointments, Feb. 1824 - Dec. 1825, Fri. 25 Nov. 1825 (TNA, CUST 110/2, pp 111-2).
144 Ibid., p. 112.
145 ‘The under mentioned collector’s clerks in Ireland who were selected and sent thither for the purposes of assisting in the assimilation of the accounts of this revenue throughout the United Kingdom be paid the sums set opposite their respective names…being the difference for the last year between their present emoluments and those which they enjoyed in the collections in England.’ The adjustment made in Turner’s case was £5-5-0. Board of Excise: Irish board and establishment, minutes and appointments, Dec. 1825 - Oct. 1827, Fri. 15 Dec. 1826 (TNA, CUST 110/3, p. 89). Similar minutes appear for Turner and the other clerks on Wed. 20 Feb. 1828, when he received a sum of £5-7-6, Board of excise: Irish board and establishment, minutes and appointments, Oct. 1827 - Aug. 1829, Wed. 20 Feb. 1828 (TNA, CUST 110/4, p.18) and on 30 April 1830 when the amount in Turner’s case was £9-8-6, Board of excise: Irish board and establishment, minutes and appointments, Sept. 1829 - May 1830, Fri. 30 Apr. 1830 (TNA, CUST 110/5, p.76).
who had altered the particulars of their surveys and ‘having in several instances shown surveys at the distillers in Carlow 1st division without having visited that trader.’ The board ordered that he be discharged and William Brown, examiner on the English establishment, replaced him.

It should be noted that in the period prior to this change of strategy, disciplinary action was not unknown in the revenue service and the Naas district in particular. There are two substantial files of documents from the period 1819 to 1822 concerning the case of William Fitzgerald, Inspector General of Taxes, based in Naas, and who was found guilty of falsifying his expenses. Recorded instances of such disciplinary action were, however, rare before the changes in direction brought about by the 1824 report.

Not alone were English officers brought to Ireland to clear up issues caused by dereliction of duty but England also became a source of new recruits for the Irish excise. In one of many similar minutes the board decided in August 1827 that in view of the fact that sufficient applicants were not applying in Ireland for the vacant posts of expectants, ‘English applicant should henceforth be acceptable.’ Some availed of the opportunity which the new regime presented to travel or gain what they saw as valuable experience.

147 CUST 119/427 and CUST 119/428. The latter file ends with a 133 page report on an enquiry into the matter which was held in the Excise Board Room on 5 March 1822 before Commissioners Hawthorn, Thiry, Orde, Hewitt, and Plunkett. Evidence was given by local ‘assessors of taxes’ that entries in the diaries were false. It becomes apparent from the documents that Fitzgerald’s claims for travelling allowances of two guineas per day over an extended period, Sundays included, were fictional. Fitzgerald was noted as residing in Naas and in defence of his expenditure he submitted that his expenses were valid and while not incurred in travelling they were none the less incurred in ‘endorsing acquaintances’ at Naas. Fitzgerald did not attend the enquiry and the decision is not recorded. Report of enquiry of 5 Mar. 1822 (TNA, CUST 119/427).
148 ‘thirty additional expectants being by minute of 23rd of November last directed to be put upon the establishment in Ireland and that twenty-five only being yet appointed, Ordered that Thomas Henry Courtin of Poole Dorsetshire… Board of excise: Irish board and establishment, minutes and appointments, Dec. 1825 - Oct. 1827, Wed. 25 Aug. 1827 (TNA, CUST 110/3, p. 107).
149 On 3 Aug. 1827, it is recorded that ‘Thomas Sewell, clerk in the Halifax collection and Joseph Parkinson clerk in the Foxford collection have leave to exchange stations at their mutual request, the proper collectors
Not all candidates nominated were subsequently transferred. On 22 July 1829 John Patman, examiner in England was nominated to succeed John Laffan, supervisor of Limerick, ‘who being dead, as appears by letter from the secretary to the commissioner in Ireland.’\textsuperscript{150} At the board meeting of 7 August 1829 this minute was modified and Patman was transferred within the English establishment which allowed another to travel to Ireland.\textsuperscript{151} Service in England was also used to train Irish officers.\textsuperscript{152}

Although these examples are indicative of the developments which impacted primarily on the Naas collection, it is evident that, when viewed nationally, similar interchanges of English officers throughout Ireland had a major impact on the excise establishment and soon became a cause of concern among Irish excise officers. Among the un-catalogued papers of the Cassidy family, former distillers at Monasterevan, is a draft printed document headed ‘\textit{Statement of Facts},’\textsuperscript{153} whose purpose was to ‘Shew... the Injustice done to Ireland and Scotland during the last ten years management of the Board of Excise, London by the encouragement given to \textit{The Natives of England, in preference to those of Ireland and Scotland, in the service of the Revenue.}’ The document, judging by its content, was written by an excise officer. A revised version, dated 1 May 1836, indicates that the document was originally written in 1836 with ‘the intention of going public.’

\begin{footnotesize}
\begin{enumerate}
\itemsep -0.2em
\item \textsuperscript{151} Board of excise: Irish board and establishment, minutes and appointments, Oct. 1827-Aug. 1829, Wed. 22 July 1829 (TNA, CUST 110/4, p.104).
\item \textsuperscript{152} ‘That the following examiners in Ireland, having been trained in the duties of an examiner in England, be supervisors of the vacant districts stated opposite their respective names.’ Thereafter follows a list of eleven names among them being James Morgan who was appointed to the Naas excise: Irish board and establishment, minutes and appointments, Dec. 1825-Oct. 1827, Wed. 14 June 1826 (TNA, CUST 110/3, p. 39).
\item \textsuperscript{153} ‘Statement of facts’ in The Cassidy Papers, undated (NLI, PC 418, Bundle 36).
\end{enumerate}
\end{footnotesize}
paper provides arguments and a number of tabulations showing ‘the manifest exclusion of
the Scotch and Irish officers from the higher grades of offices.’ It cites an order from the
Lords of the Treasury dated 20 February 1829 directing that in the interests of the exchange
of officers, twenty-four supervisors and 204 other officers from England be fixed in
Scotland while twenty-eight supervisors and 108 officers from England be fixed in Ireland
and that ‘a like number of Scotch and Irish Supervisors and officers be fixed in England.’\(^\text{154}\)
The document states that the order was filled ‘to the letter and a great many more’ with
respect to sending English personnel to Scotland and Ireland, but that two years later there
was not one Irish supervisor or examiner in England. The writer explained that only a few
copies of the document were printed but since expectations of redress had not been fulfilled
he ‘has in the meantime retired in disgust.’\(^\text{155}\) The contents of this document are borne out
by other official documents.

In 1831, at the select committee hearings on malt drawback on spirits, Sir Francis
Hastings Doyle, deputy chairman of the Board of Excise gave evidence.\(^\text{156}\) In answer to
question number 1323 in which he was asked if Irish officers of the rank of collector or
supervisor were employed in England and Scotland he replied that there were Irish officers
in England but on further questioning he could not recollect any in Scotland.\(^\text{157}\) The point
made in the Cassidy document regarding the failure to achieve the target proportion of
officers of each nationality in the constituent parts of the U. K. as contained in the directive
of the Lords of the Treasury, was raised. Sir Hastings Doyle admitted that the targets in
England had not been met but he argued that the opportunity to appoint Irishmen had not

\(^{154}\) ‘Statement of facts’ in The Cassidy Papers, undated (NLI, PC 418, Bundle 36).
\(^{155}\) Ibid., p.1.
\(^{156}\) Report on the select committee on malt drawback on spirits: together with the minutes of the evidence, an
appendix of papers, and an index 1831, pp 69-81, H. C. 1831(295), vii, 341.
\(^{157}\) Ibid., p.76.
arisen in the interim. The Chairman indicated that there were forty-nine Surveying General Examiners in England and that two were Irish but that these were in place in England prior to the drive for consolidation of the services. The chair, Henry Warburton, indicated further that of twenty-one collectors in Ireland, eight were English, while in England there were fifty-nine collectors and not one was Irish and that of the seventy-eight districts in Ireland, forty-five had English supervisors while there was not a single Irish supervisor in England. Sir Hastings Doyle admitted that when English officers were sent to Ireland, English officers replaced them in England.

This absence of senior Irish excise officers in the English establishment was to have repercussions some years later when, at the Parnell inquiry in 1836, the question of the poor supervision of English distilleries arose. The problem was identified by a number of witnesses as being caused by the inexperience of the English excise officers in distillery supervision. Daniel Logie and his colleagues, Hetherington and Steele, ventured that in their opinion the issue arose from the fact that the English gaugers were unable to gauge round vessels, being unfamiliar with the use of the cask-callipers. As a solution they suggested the need for more Irish- and Scotch-trained excise officers in England. They were careful to clarify that:

In suggesting that officers from Scotland and Ireland should be employed, we do not mean to say that they should be natives of that country, but merely be selected from situations where (Scotland, especially) one of us had an opportunity of seeing young officers English and Scotch, of superior qualifications in every respect.

---

158 Ibid., answer to question 1363, p.79.
159 Ibid., answers to questions 1348, 1349, and 1350, p.78.
160 Ibid., p.79.
161 Ibid., p.80.
162 Seventh report of the commissioners of inquiry into the excise establishment, British spirits, part I, 1834.
163 Ibid., pp 114-5.
A letter was presented at the inquiry from John Leathem, distiller in Londonderry in which he agreed with this suggestion.

It will be useless to expect any good to arise from employing the greater part of the present Surveying General Examiners as distillery check officers in Ireland. There are some active and intelligent supervisors (some of them natives of England) who have much experience in surveying distilleries in Ireland, who are the fittest persons for this duty, and if eight or ten of such men were placed under the direction of a couple of the present surveying general examiners that I could name, and that I know the trade generally have confidence in, the best results would follow. ¹⁶⁴

William Plunkett, deputy chairman of the Board of Excise, in his evidence agreed on the particular ability of the Irish-trained officers in supervising distilling operations and specifically their very relevant experience in gauging round casks. ¹⁶⁵ The witnesses in this inquiry were very positive about the expertise of the Irish excise officers in supervising distilleries, and it was the return of distilleries in large numbers to rural Ireland from the 1820s which brought the next pressure for changes in the Naas collection and more generally in the Irish excise administration and structures during this period.

**The return of the distilleries:**

The effects of Wallace’s second report on the collection of revenue in Ireland were still a cause of major personnel disquiet in the Irish excise structure when the implications of Wallace’s fifth report brought further pressure on the management of human resources within Irish excise organisation. The second report called for a United Kingdom-wide consolidated revenue, the implementation of which would accommodate the implantation of English officers into the Irish excise with the twin aims of raising management skills and improving operational efficiency. Wallace’s fifth report sought to revitalise Irish distilling.

¹⁶⁴ Ibid., p. 208.
¹⁶⁵ Plunkett also cited the fact that the transport permit system as employed in Ireland had been modified in the consolidation of the revenue in the 1820s and that in consequence security was lessened and that this had facilitated fraud in distillery operations: ibid., p. 253.
by re-imagining the legislative impositions attached to the spirit making process.\(^{166}\) The innovative proposal contained in this report was to remove the still licence charge and to replace it with a charge based on calculating distillers’ duty liability solely on the amount of fermentable materials used.\(^{167}\)

This proposal almost immediately made the distilling industry a relatively attractive investment proposition and had an immediate impact on distilling in the Naas revenue collection area.\(^{168}\) In the year ending 10 October 1824 Cassidy is recorded as having increased his distillation capacity from the original single unit of 200 gallon to two stills, one of 845 gallons and one of 743 gallons capacity.\(^{169}\) The possibility of using multiple stills without penalty was an important feature of Wallace’s proposal. This clause allowed the use of two stills both working simultaneously, and since in the earlier legislation two stills were treated as single units which often entailed sequential distillation, the resulting increase in capacity which Cassidy obtained was much greater than just a proportional increase based on still volumes. It increased output without a duty penalty being levied and because of this advantage as well as the beneficial effect which this system had on quality, two and even three stills became a feature of Irish distilleries.\(^{170}\) The development led to Ireland’s association in later years with triple distillation and its perceived quality benefits.

Barely three months after Cassidy’s expansion, on 5 January 1825 Thomas F. O’Donnell of Leixlip was also recorded as licensing two stills. His stills were 782 gallons

\(^{166}\) *The fifth report of the commissioners of inquiry into the collection and management of the revenue arising in Ireland 1823.*

\(^{167}\) Ibid.

\(^{168}\) Ibid.

\(^{169}\) 4 Geo. 4, c.94, sect.3 and follows. The Parnell enquiry report provides a summary of the laws in the *seventh report of the commissioners of inquiry into the excise establishment, and into the management and collection of the excise revenue throughout the United Kingdom 1835*, pp 22-5.

\(^{170}\) *Twelfth report of the commissioners of inquiry into the collection and management of the revenue arising in Ireland ... 1825*, p. 523. H.C. 1825 (390), xiv, 1.
and 433 gallon capacity. The excise in Naas collection were now faced with the requirement to supervise two distilleries containing four stills, which had a combined potential output of fourteen times the volume of the single 200 gallon still previously operated in the Naas collection. A perusal of the minutes of the excise commissioners confirms the fact that comparable developments occurred all over Ireland at that time.

The advent of increased numbers of distilleries added pressure to the resources of the excise. By September 1825, orders confirming the re-organisation of walks and districts began to appear in the minute books of the Excise Commissioners. On 16 September 1825, Ballyronan and Clifden in Galway collection had an assistant surveyor and two assistants appointed ‘during the time the distilleries are at work at those places.’ In response to a request from the local board dated 17 June 1825, Navan had four temporary excise officers appointed on 24 September 1825. Again, this was in response to the pressures of the distillery workload. In October 1825 a new division was set up in the Drogheda collection, while Tralee, Ballymoney, Coleraine, Newtown Limavady, and Belturbet were all recorded as being sanctioned for additional assistants for the duration of the distilling season.

Since distilling is a winter and spring activity, from 1826 onwards, the minutes of the excise board reveal that the forward planning for each forthcoming distilling season soon became a fixed agenda item at late summer or early autumn board meetings when

---

171 Twelfth report of the commissioners of inquiry into the collection and management of the revenue arising in Ireland ... 1825, p. 523.
172 See in particular: Board of excise: Irish board and establishment, minutes and appointments, Dec.1825 - Oct. 1827 (TNA, CUST 110/3), Board of excise: Irish board and establishment, minutes and appointments, Oct. 1827 - Aug. 1829 (TNA, CUST 110/4), and Board of excise: Irish board and establishment, minutes and appointments, Sept. 1829 -May 1830 (TNA, CUST 110/5).
173 Board of excise: Irish board and establishment, minutes and appointments, Feb. 1824 - Dec. 1825, Fri. 16 Sept. 1825 (TNA, CUST 110/2 p. 97).
174 Board of excise: Irish board and establishment, minutes and appointments, Feb. 1824 - Dec. 1825, Sat. 24 Sept. 1825 (TNA, CUST 110/2 p. 98).
demands for additional personnel were usually discussed, and dealt with *en bloc*, at a single board meeting. Thus on 24 August 1826 a long list of appointments and structural changes were made to facilitate the distilleries.\(^{176}\) The review of resources for the distilling season which occurred on 21 September 1829 brought major changes to Belfast, where among other changes, the Hillsboro district was created while Wexford, Kilkenny and Galway collections were modified.\(^{177}\) Naas collection was restructured to meet the challenge at the board meeting of Tuesday 29 September 1829.\(^{178}\) The minute starts:

> It appearing that by a new arrangement of the business of Monasterevan 1\(^{st}\) and 2\(^{nd}\) divisions and ride in Naas collection the 2\(^{nd}\) division may be discontinued Ordered that Monasterevan 2\(^{nd}\) division be discontinued accordingly; that an assistant be appointed during the distilling season and that the whole of the business be laid out and surveyed agreeably to the schemes prepared by the collector and supervisor and approved by the commissioners in Ireland as appears by letter from the secretary dated the 9\(^{th}\) instant.

The minutes continue in like vein throughout the 1830s. For instance, when Samuel Lewis visited Castlerea, county Roscommon in 1837 he remarked on the ‘Mount-Sandford family of Castlereagh House’ and the existence nearby of a ‘very extensive distillery’ producing ‘more than 20,000 gallons of whiskey annually.’\(^{179}\) The minutes of the excise for 20 February 1830 confirm Lewis’ entry since ‘in consequence of the opening of an extensive

\(^{176}\) Board of excise: Irish board and establishment, minutes and appointments, Dec. 1825 - Oct. 1827, Thur. 24 Aug. 1826 (TNA, CUST 110/3, p. 49) The minute reads: ‘In pursuance of a warrant from the Right Honorable [sic] the lords commissioners of his majesty’s treasury dated 29\(^{th}\) ultimo Ordered that the following additions be made to the establishment in Ireland viz. a new division at Omagh, Londonderry collection a new division at Dublin, Dublin collection, a new division at Coleraine, Coleraine collection, a new ride at Bagnalstown, Kilkenny collection, and a new division at Westport, Foxford collection, and that one assistant be appointed to the last mentioned division and Westport ride and one assistant to Bandon 1\(^{st}\) and 2\(^{nd}\) rides, Cork collection and two assistants to Cork 1\(^{st}\) ride same collection, during the time the distilleries are at work therein as proposed by the local board.’

\(^{177}\) Board of excise: Irish board and establishment, minutes and appointments, Sept. 1829 - May 1830, Mon. 21 Sept. 1829 (TNA, CUST 110/5, p.4). It should be noted that the minute states that a new district was created in Galway and James Spring the former supervisor at Londonderry, who had been discharged earlier that year, was restored as supervisor and appointed to this new district.

\(^{178}\) Board of excise: Irish board and establishment, minutes and appointments, Sept. 1829 - May 1830, Tues. 29 Sept. 1829 (TNA, CUST 110/5, p.8).

\(^{179}\) Lewis, *A topographical dictionary of Ireland*, i, 306. For the Sandford family connection with the excise establishment see also Fleming, ‘The government and politics of provincial Ireland, 1691-1761’, pp 324-5.
distillery’ at Castlerea they sanctioned the transfer of two assistants to the Castlerea ride, Athlone district.\textsuperscript{180} The increased activity in Irish distilling at this time also created increased demand for raw materials such as malt. Consequently, on 15 December 1829 the minutes read: ‘it appearing to be necessary for the security of the revenue to appoint an assistant to Ardee ride, Dundalk collection during the malting season, ordered that an assistant be appointed.’\textsuperscript{181}

It is apparent that Irish distilling during this period was going through a new reawakening which demanded additional resources and that these demands were satisfied by radically altering the layout of the excise collections and their component elements such as districts, surveys, walks and rides, sometimes even on a temporary basis. Wallace’s tactics to free up the Irish distilling industry brought with it a need for a flexible and resourceful administrative excise regime and the evidence is that this was very effectively delivered. In meeting the rapid expansion in distilling in the 1830s the revenue service had shown that its administrative structure was sufficiently flexible to meet the demands of servicing a very changed industry.

**Summary**

This review has demonstrated how the Naas revenue collection mirrored the evolution occurring on a national scale throughout the Irish excise over the timescale studied and how simultaneously this developing revenue organisation successfully absorbed the intermittent pressures of political imperatives. In the century following, Francis Alen’s term as collector of a smaller Naas revenue collection structure and when the district consisted of just two

\textsuperscript{180} Board of excise: Irish board and establishment, minutes and appointments, Sept. 1829 - May 1830, Sat. 20 Feb. 1830 (TNA, CUST 110/5, p. 44).
\textsuperscript{181} Board of excise: Irish board and establishment, minutes and appointments, Sept. 1829 - May 1830, Tues. 15 Dec. 1829 (TNA, CUST 110/5, p. 25).
surveys, the Irish revenue organisation had developed an awareness of the need for, and had delivered new standards of flexibility. By the 1830s the Naas revenue collection district was made up of five surveys, the integration of Ireland’s revenue service into that of the United Kingdom was slow at first but was, at that point was well in hand and the new distilling environment competently coordinated in spite of the difficulties presented by its seasonal fluctuations and mushrooming growth. The reason for these successes can be found in the profile of the new collectors and senior officials which then managed the excise service. Members of political families like Francis Alen had been replaced by technical experts like Aeneas Coffey, by respected authorities like Samuel Morewood or by efficient managers like John Ryan and in the process a new, efficient revenue service was evolving.

The chapter further demonstrates that in addition to the challenges emanating from legislation, technology, and political considerations, the customers of the revenue, among them the distillers in the Naas revenue collection, had the ability to handle the dynamics of an evolving revenue organisation and could maintain an effective working relationship with the increasingly professional class of revenue officer.
Chapter 6

Distilling in the early nineteenth-century Naas excise collection

Introduction

This chapter further validates the thesis proposal by illustrating how the path taken by the distilling industry in the Naas excise collection area during the first half of the nineteenth-century mirrored the course of Ireland’s distilling history. The history of distilling in the Naas collection during that period falls into two distinct periods. The initial period, which includes, in Kildare and Wicklow, the unique experiences of the aftermaths of the rebellion of 1798 and the subsequent after-shock of 1803, is mainly dominated by the very difficult years before the regeneration of Irish distilling in 1823. The chapter will summarise the two characteristic features of distilleries in the Naas collection during these two decades when distillery ownership by well-connected families continued and frequent movements in still sizes became an added feature.

The second period studies the 1823 Irish legislation which was based on the earlier Scottish regulations where it was part of efforts to consolidate Highland and Lowland regulations. The application of the new laws rejuvenated distilling in Ireland by its more liberal regulatory approach. The chapter will discuss how the legislation facilitated technology and scale in Irish distilling and resulted in the establishment of many new distilleries by capital-rich, influential families. In Kildare, proprietors were mainly rural

---


2 In 1821 there were just thirty-two licensed whiskey makers in the land, by 1835 this number had mushroomed to ninety-three … in 1823 the largest pots still in the country could hold only 750 gallons, yet two years later Middleton Distillery boasted the world’s largest pot-still with a capacity of 31,500 gallons.
families while the remains of their distilleries reveal an absence of major technical complexity. Of the three distilleries which operated through the early part of the century and continued into the second half, two were dominated by family concerns while one survived because of its location and natural suitability as a distilling location. When the family concerns are examined, differences become evident in their management. One was conservative and relied on its own local market for survival, while the second was expansive in nature, seeking export opportunities for development. It is evident that these differences had an influential impact on their evolution and subsequent history.

**Distilling size and ownership in the Naas collection 1800-1823**

Parliamentary papers presented to the House of Commons in 1802-3 show that at that time there were six licensed stills operating in the Naas collection and that all stills were over 500 gallons, the largest being 582 gallons capacity. A subsequent parliamentary report published in May 1823 provides further details on the stills licensed in 1802 in the Naas collection. It confirms their number and provides the locations of the units as Leighlinbridge, which was unique in having two stills; the remaining four stills operated in Monasterevan, Kilcock, Sallins and Carlow. The capacity of the stills listed in this report differs from the capacities of the stills listed in the earlier 1802-3 report. The 1823 report shows that at 29 September 1802 the largest of the six stills licensed in the Naas collection was 674 gallons in capacity with another two stills in excess of 600 gallons while the remaining stills were 551 gallons, 340 gallons and the smallest was 260 gallons. The

---

was so large that it had to be assembled on-site, and the distillery building constructed around it: Peter Mulryan, *The whiskeys of Ireland* (Dublin, 2002), p. 29.

3 *Accounts, presented to the House of Commons, relative to the distilleries in Great Britain and Ireland, 1802-03*, p. 17.

4 *Fifth report of the commissioners of inquiry into the collection and management of the revenue arising in Ireland (Distilleries) 1823*, p. 116.

5 Ibid.
discrepancy between it and the 1802/3 report may be explained by the different dates on
which the individual returns were compiled which illustrate the speed at which changes in
still capacity were occurring at that time. During the first six years of the new century
governmental efforts to encourage large stills were most active. After 1804 only stills of
more than 500 gallons could be licensed. By 1806 this legislation was rescinded and stills
over 200 gallons capacity were again allowed. In the prevailing circumstances, larger than
necessary stills brought a legal requirement for the regular use of such stills and in
consequence it left the distiller with the risk of producing volumes of spirits in excess of
sales demand. Since accurately satisfying market demand carried less risk and was more
cost effective distillers must have given some consideration to still capacity and its
optimisation.

The 1823 report is the more comprehensive of the two referenced above and in
addition to the capacity details outlined it also names the operators of each distillery. These
details provide a valuable insight into the Naas distillers then operating. One immediately
observable difference was the fact that the licences were issued to two partnerships in
addition to four family establishments. The advent of partnerships was a new feature and

---

6 This apparent movement towards larger stills in the year 1803 versus 1802 is apparently contradicted from
another source. In 1802 the total contents of all stills licensed was 72,751 gallons while in 1803 this figure
was 82,292 gallons which would seem to confirm the upward movement in volume. However, further
analysis throws up an anomaly, since the number of stills in 1802 was 92 units or an average of 790 gallons
per unit. In 1803 there were 115 units licensed which shows a smaller average still capacity of 715 gallons per
unit. For exact analysis the still size distribution in each of these years is required. See The fifth report of the

7 45 Geo. 3, c. 104, sect. 9.

8 47 Geo.3, sess. 2, c. 19, sect. 1.

9 While the report showed that the still licensed in Monasterevan was in the name of a one person, John
Cassidy, further research has unearthed the fact that distillery, soon after its establishment by Cassidy, was
part of a partnership. In 1788 John Cassidy agreed with Robert Harvey a merchant of Dublin that he would
share the profits of the distillery if Harvey paid all rents on the property. Harvey who also obtained a right to
reside at Monasterevan also sold Cassidy’s whiskey in Dublin without fee. The date of expiry of this
partnership is not known but since Cassidy’s wife was nee Harvey it is probable that Harvey was either a
father-in-law or brother-in-law to Cassidy. This ‘silent’ partnership does not form part of the number cited

279
reflected the increasing capital demands of the industry at this time. Many of those holding distilling licences at this time were also prominent in other local activities. Table 6.1 provides the licence details as published:

Table 6.1 Distillers licensed in the Naas collection on 29 September 1802.

<table>
<thead>
<tr>
<th>Name</th>
<th>Gross Still Capacity</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>John Cassidy</td>
<td>608 Gallons</td>
<td>Monasterevan</td>
</tr>
<tr>
<td>Tynt King</td>
<td>618 Gallons</td>
<td>Baltinglass</td>
</tr>
<tr>
<td>Thomas Carter</td>
<td>260 Gallons</td>
<td>Leighlinbridge</td>
</tr>
<tr>
<td>Rawson and Singleton</td>
<td>674 Gallons</td>
<td>Leighlinbridge</td>
</tr>
<tr>
<td>Thomas O’Brien</td>
<td>340 Gallons</td>
<td>Kilcock</td>
</tr>
<tr>
<td>Beirne and Nowlan</td>
<td>551 Gallons</td>
<td>Sallins</td>
</tr>
</tbody>
</table>

*Source: Fifth report of the commissioners of inquiry into the collection and management of the revenue arising in Ireland; (Distilleries) 1823, p. 116*

The names and details of the licensees on the above list are worthy of further examination because of the very similar profiles of the distilling families which emerge. It will be seen that most were landed families, some attaining a reputation as creative and innovative agriculturists and many had close links to political figures or the establishment.

The Cassidy family operated their distillery in Monasterevan from 1784 until its closure in December 1921.\(^\text{10}\) John Cassidy, the licensee at the time of the 1802 report, was above. See John Holmes, ‘Monasterevan Distillery: A brief outline of its history and background,’ in *JCKAS*, xiv, no. 4 (1969), pp 481-2.

\(^\text{10}\) Holmes, ‘Monasterevan Distillery’, pp 480-7. The Cassidy distillery appears to have been erected on the site of another distillery operated by the Gauslin (or Goslin) family from the early eighteenth century. See Holmes, ‘Monasterevan Distillery,’ p.480. There are important links between one of Monasterevan’s other distilling families and two major scientific figures and because of the town’s links with this coterie of notables the episode is worth recording. In the 1830s Henry Baily of Newbury in England, was a distiller in Monasterevan. His brother Francis Baily was President of the Royal Astronomical Society and is famous as the constructor of the British standard of length, the imperial yard. Baily constructed his set to replace the original one destroyed in a fire in House of Commons. Katherine, Henry’s daughter and niece of Francis, at the age of 22 years, wrote *Flora Hibernica* a scientific text-book on botany which became ‘a standard text-book in many medical schools.’ She later married Dr Robert Kane, the eminent scientist and author of *Industrial resources of Ireland.* Sir Samuel Ferguson, a family friend, has stated that Robert and Katherine met while arranging the printing of their respective volumes. Details are available in Rev. Brother Philip,
the only distiller to continue to operate in the Naas collection in the difficult times between 1807 and 1823. Cassidy was an extremely astute businessman while also being an excellent farmer. Rawson stated that ‘one hundred and twenty acres of poor worn-out land, [was transformed] under his [John Cassidy’s] excellent management, from not being worth fifteenth shillings, is now worth five pounds an acre.\(^{11}\) In 1802 he was ‘a respected magistrate and a staunch loyalist, [yet] he numbered amongst his close friends …the second Lord Cloncurry.’\(^{12}\) Liam Chambers cites Cassidy and others as examples of ‘wealthy and influential Catholic[s] and quite powerful locally’\(^{13}\) while he was also a member of the Select Vestry of St. John’s Church of Ireland from c.1808-15,\(^{14}\) Chambers categorizes Cassidy among the loyalists in the ‘pro-union faction.’\(^{15}\) Cullen describes Cassidy’s attendance, as a member of Kildare’s Grand Jury at a meeting in Athy on 4 August 1803 at which a resolution of loyalty to the Crown was passed.\(^{16}\) It is probable that participation in these activities, including their expressions of allegiances, may have led to the frequently quoted and unjust association between John Cassidy and the execution of Father Prendergast in Monasterevan in 1798.\(^{17}\)

The second distiller, Tynt King of Baltinglass was a member of a distinguished family with connections to the Statfords, earls of Aldborough. William King, distiller, was described by Lord Aldborough in the Irish House of Lords on Tuesday 7 February 1797 as

\(^{11}\) Thomas James Rawson, *Statistical survey of the county of Kildare with observations on the means of improvement; drawn up for the consideration, and by direction of The Dublin Society* (Dublin, 1807), p. 194.

\(^{12}\) Holmes, ‘Monasterevan Distillery’, p. 483.

\(^{13}\) Chambers, *Rebellion in Kildare*, p. 23.

\(^{14}\) Holmes, ‘Monasterevan Distillery’, p. 483.


\(^{17}\) Holmes, ‘Monasterevan Distillery’, p. 483.
a man of fair character, considerable leasehold and personal property [who] had passed the office of high sheriff of the county Wicklow with approbation and was the principal resident in the second town in the county. 18

This statement was made in the course of a debate concerning the dispute with the lord chancellor of Ireland, the first earl of Clare, over the disposal of assets subsequent to the death of Aldborough’s nephew Sir James Tynte of Tynte Park, Dunlavin, county Wicklow. 19 Aldborough was concerned about the role played by his counsel, Marcus Beresford, first counsel to the revenue commissioners, in that dispute. 20

The profile of the third distiller, Thomas Carter of Leighlinbridge is very similar to many aspects of both Tynt King in Baltinglass and John Cassidy at Monasterevan. The Carter family had long and distinguished associations with Leighlinbridge. Their political allegiances rested firmly with the establishment. Thomas Carter was a descendant of the Right Honorable Thomas Carter, Master of the Rolls and Privy Counsellor and his grandson Thomas Carter who was a member of parliament for the constituency of Old Leighlin in the Irish House Of Commons from 1745 to 1760. 21 Captain Henry Boyle Carter, second son of the earlier Thomas Carter, appears to have purchased Caslemartin about 1730 from Mr Harrison, a Dublin banker who purchased the estate after the

18 Kelly (ed.), Proceedings of the Irish House of Lords 1771-1800, iii, 90. Kathleen S. Murphy argues that ‘men who wielded judicial influence… generally wielded similar influence outside of their official capacity.’ All the men listed in the Dublin Directory’s list of magistrates of chief towns were either clergy…lawyers, or were listed as ‘gentlemen.’ In support of this argument she offers the town of Baltinglass as a typical example and she quotes from Samuel Watson’s Dublin Directory (Dublin, 1797), p. 126 which gives the names of ‘the Honorable and Rev. F. P. Stratford as sovereign, William King Esq., deputy, Edward Westby Esq., recorder, and Thomas Allen gent. as town clerk: Kathleen S. Murphy, ‘Judge, jury, magistrate and soldier: Rethinking law and authority in late eighteenth-century Ireland’, The American Journal of Legal History, 44, no. 3 (July 2000), pp 231-56. The quotation is on page 240.
19 Aldborough family documents, (PRONI, Aldborough papers, T 3300/13). In the course of the dispute a number of JPs for the county of Wicklow had writs of supersedeas issued against them and while William King was also a magistrate his name was not among the ‘superseded respectable magistrates’: Kelly, Proceedings of the Irish House of Lords 1771-1800, iii, 90. As a result of Lord Clare’s subsequent proceedings for libel against him, Aldborough was imprisoned in Newgate prison Dublin, from March – May 1798: Aldborough family documents, (PRONI, Aldborough papers, T 3300/13).
Williamite wars. Thomas Carter, the distiller illustrated his commercial astuteness when on 30 October 1779 he signed a ‘Non Importation Agreement’ at Naas. In doing so he was in the company of many of Kildare’s influential residents including ‘Leinster’[the duke of Leinster], other Fitzgeralds, the sheriff, John Wolfe, Thomas Burgh, Robert Brooks, Arthur Pomeroy, among others. Admitted to the county of Kildare ‘knot’ of the Friendly Sons of St. Patrick on 12 January 1778, Thomas Carter was also captain in the local cavalry corps of the Kilcullen Rangers which was raised in 1779. Like the Cassidys at Monasterevan, the Carters had an excellent reputation as agriculturists. The first Thomas Carter made significant contributions to farming...not sparing any expense to bring them to perfection. He imported the best breed of cattle and built several mills for grinding corn.

The second distillery at Leighlinbridge was operated by the partnership of Rawson and Singleton. Thomas James Rawson’s background is well known as a progressive farmer and also as the author of The statistical survey of county Kildare which he undertook on behalf of...

---

22 There is slight difference of opinion as to which of the Carters purchased Castlemartin. Omurethi quoting from Burke’s Landed Gentry, states that ‘Caslemartin passed by purchase to Captain Henry Boyle Carter of Irwin’s Regiment.’ See Omurethi, ‘Castlemartin’ in JCKAS, iii, no. 5 (1901), pp 319. The note in the Oxford Dictionary of National Biography on Thomas Carter (1690-1763) ambiguously states that ‘In 1729 he acquired Castle Martin, county Kildare as his family seat’: Peter Aronsson, ‘Carter, Thomas (1690-1763)’, Oxford Dictionary of National Biography (60 vols, Oxford, 2004), x, 368-370. Mons. Charles Etienne Coquebert be Montret in his Carnets de voyage confirms the Carter family’s residency at Castlemartin about this time. He stated ‘the view from the bridge of six arches is charming, especially to the right where the trees surrounding Mr Carter’s house make a very pleasing impression’: Sile Ní Chinnéide, ‘An 18th-century French traveler in Kildare,’ JCKAS, xv, no. 4 (1974/5), p.380. The estate was subsequently purchased by the Blacker family in 1830 and remained in that family until 1972 when it was purchased by Anthony O’Reilly [Sir Tony O’Reilly] : Major-General Sir Eustace F. Tickell, ‘The Eustace family and their lands in county Kildare’ JCKAS, xiii, no. 7 (1958), p. 309.

23 The signatories of the resolution promised ‘in view of the limited state of trade and commerce and the constant drain of money out of this Kingdom’ that they would not purchase or consume ‘any imported commodity or manufacture that can be procured in this Kingdom’: ‘Resolutions at Naas, 1779’, JCKAS, xii, no. 2 (1937), p. 102.


25 Aronsson, ‘Carter, Thomas (1690-1763)’
of the Royal Dublin Society in 1807. Rawson was a severe and unpopular yeomanry captain, he was also ‘probably the most active magistrate in south Kildare’ during the 1798 rebellion. By 1803, Rawson had run into financial problems which were compounded by his extremely active role in helping to suppress the rebellion of 1798. On 30 September 1803, commissioners Donoughmore, Annesley and Castlecoote wrote to Mr Secretary Wickham, secretary to the lord lieutenant, Lord Hardwicke, in which they state that they ‘beg leave to submit to your excellency the propriety of acceding to the request of the memorialist [Thomas James Rawson esq.]. Rawson, in an undated memorial which accompanied the commissioners’ letter had described himself as ‘Captain of the Athy Loyal Yeoman Infantry’. His memorial states that he ‘made use of every exertion in his power to put Down [sic] the Rebellion of 1798, and that in consequence of such exertions, memorialist’s house and furniture were burned and his property in a great measure destroyed.’ In Rawson’s memorial he outlines the circumstances which created his

---

26 Rawson, Statistical survey of the county of Kildare
28 Copy letter Commissioners of excise to Lord Lieutenant dated 30 September 1803, Thomas James Rawson to His Excellency Earl Hardwicke, Lord Lieutenant General and General Governor of Ireland, (NAI, Customs and Excise Administration papers, 1803, item 58).
29 Memorial, dated 30 Sept. 1803, Thomas James Rawson to earl Hardwicke, lord lieutenant of Ireland, (NAI, Customs and Excise Administration papers, 1803, item 58).’ In 1797 he [Rawson] raised a corps of yeomanry and he was nominated its captain’: Lord Walter Fitzgerald, ‘Glassely and its tenants’ in JCKAS, vii, no. 2 (July, 1912), p. 95. C. J. Woods, ‘Rawson, Thomas James,’ in Dictionary of Irish Biography, states that ‘in the months before, during and after the rebellion of 1798 he [Rawson] was probably the most active magistrate in south Kildare.’ In support of Woods suggestions regarding Rawson’s continuing activities after the rebellion Rawson provided written testimony against Christopher Duffy at Lancaster Assizes in Mar. 1812. He refers to Duffy as the ‘monster Duffy’ who was then wanted for the murder of Joseph Higginbottom, a magistrate at Narrowmore, county Kildare in 1801. Duffy was sentenced to seven years transportation: Letters regarding Christopher Duffy, March 1812 (TNA, Reports on criminals, correspondence, Nov. 1813. – Feb. 1814, HO 47/53/7, folios 21-33), see also folios 38-50.
30 ‘In 1798, while Captain Rawson and his force were out patrolling, a party of rebels under the leadership of a man known as ‘Black Top’ attacked Glassely House [Rawson’s then residence] which was defended by his steward and a few troopers, set it on fire, and sacked the place. Word reached Captain Rawson of what had taken place, and he quickly repaired to the scene, and encountered the rebels, whom he routed, and took sixteen of them prisoners, every one of whom he hanged next morning on a large ash-tree, which still stands in the centre of the lawn in front of the house’: Lord Walter Fitzgerald, Glassely and its tenants, p. 95. After
difficulties. He states that the purpose of his memorial to the Lord Lieutenant was to request that ‘security to be taken’ for his liabilities for excise duties. In return he suggests that the seized goods should be discharged. In an accompanying letter dated 23 September 1803, Patrick Welch, collector at Naas wrote to the ‘Chief Commissioner of Excise’ on the matter. He confirmed the truth of Rawson’s memorial and also itemised the material seized from Rawson which included a still and worm value £700 and 1,000 barrels of Malt value £2,000. In all, the seizures were valued at £3,940. Welch stated that, since he had received £722 17s. 7d. duty from Rawson in the interim, ‘there now remains due by them

---

31 The content of the memorial states: ... in order to provide for some of memorialist’s very large family he put one of his sons to conduct a distillery at Leighlinbridge under the name of Thomas James Rawson & Co. that they passed Bills on Dublin to the collector of Carlow for the duty due for July... amount £1060, which bills will be due on the 20th Instant, that the person who accepted said bills (tho’ with ample property) from the pressure of the times has been obliged to decline paying those bills... that a very large property in spirits, malt etc. has been seized by the officers at Carlow... that since 23rd July last, of the very large sums due to the said firm for spirits they have not been able to get £50 paid, while memorialist on account of the very active part he has taken to put down the rebellion has been harrassed in money matters by very disloyal men who would call on him for a shilling and has been obliged to answer numerous demands which would not at another season be made on him. That said firm has a property in concerns at Leighlinbridge to the amount of twenty thousand pounds ...that your memorialist has a good un-encumbered property in lands in the county of Kildare in the yearly value of £1,100 and upwards’: Rawson to Hardwicke, lord lieutenant of Ireland, undated (NAI, Customs and Excise Administration papers, 1803, item 58).

32 Letter from Patrick Welch, collector’s office, Carlow to chief commissioners of excise, dated 23 Sept.1803 (NAI, customs and excise administration papers, 1803, item 58).
£1,061 10s. 5d. 33 The recommendations from the commissioners combined with Rawson’s social standing and evident financial stability would appear to have allowed the Lord Lieutenant to accede to Rawson’s request since there is no further documentation on file concerning the matter. It is probable in light of this background that Singleton, Rawson’s partner in the distilling licence of 1802 was made a shareholder in order to enhance the financial stability of the company during these difficult days. Given Singleton’s involvement in the grain trade and the fact that he was involved in the lucrative river transport trade made him an ideal partner for Rawson at this time. 34 Singleton’s business prospered in Kildare’s ‘proto-industrial’ era, particularly before the advent of railways. 35 By 1824 Thomas Singleton is further described as one of Leighlinbridge’s ‘Gentry and Clergy’ in Pigot’s Directory. 36

33 Ibid. It should be noted that Rawson would appear to be financially astute since he was also associated with banking in the area in that period. ‘Blacker and Rawson’ were registered bankers in Leighlinbridge on 4 Dec 1802 and the Blackers had family links to the Athy bankers, the Manserghs. T.J. Rawson also had a small banking business in Athy in 1804 where he was sovereign and coroner in 1808. See C. M. Tennison, ‘The Private Bankers of Ireland’ in Journal of the Cork historical and archaeological Society, ii, (1893) p. 185. He was a progressive farmer and as noted, he compiled on behalf of the Royal Dublin Society, the Statistical survey of the county of Kildare. His creative ability is evident from the ‘design for an improved lime kiln invented by Thomas Rawson of Cardington’ as shown in Sir Charles Coote, Bart., General view of the agriculture and manufactures of the King’s county...(Dublin, 1801) see insert facing page 35.

34 Leighlinbridge lies on the river Barrow in rich grain growing country and was the site of a number of malting establishments. Navigation on the Barrow was the responsibility of a company of that name incorporated in 1792 with capital of £50,000 in shares of £50 each. After 1792, ‘trade was carried out by independent boat owners and the Barrow Navigation Company derived its revenue from charging tolls on the river.’ Private boat owners in those days were persons of some standing ...the river trade was lucrative and the principle boat owners had five or six boats each. [These were iron vessels of approx forty tons capacity]. Many of them [sic] were also corn buyers and maltsters. In Bagnelstown the building in which the Bank of Ireland is now located was originally built as the private residence of Mr Singleton, a boat owner. This information is contained in a brochure for Barrowline Cruisers, a copy of which is accessible at http://www.barrowline.ie/history.

35 Although Liam Chambers uses the description in relation to two projects in particular, Prosperous and the canals, I suggest that the concurrent opening up of the waterways in the south of the county also brought agri-industries such as grain drying and malting to this part of Kildare and Carlow at this time. See Liam Chambers, Rebellion in Kildare, p. 18.

36 J. Pigot & Co. Pigot and Co.’s city of Dublin and Hibernian provincial directory for 1824 (London, 1824), p.165. The statement that ‘goods may be sent by the river to Carlow, Dublin and all intermediate towns, by application to Mr William Singleton, Bagnelstown’ also appears in that entry and to-day the name is remembered in ‘Singleton’s Lane’ which leads away from the quayside in Bagnelstown.
The Sallins distillery owners at the time of the 1802 listing, Beirne and Nowlan, had only very recently become involved in that enterprise. The earlier licensee, who had established the concern, had very similar characteristics to those of the other distillers in the Naas collection. The distillery was initially owned by an influential member of the titled landed-class with family links to the 1798 rebellion. James Esmonde, the earlier Sallins distiller and his brother John were sons of James Esmonde of Ballyna-stragh, near Gorey Co Wexford. James Esmonde (Senior) had been a French army officer and he was the seventh baronet for a short period before his death. His son John, a medical doctor and early member of the Royal College of Surgeons in Ireland, married the wealthy Helen Callan of Osberstown House, near Sallins, in 1785. The brothers settled in Sallins where John had been granted a lease of Osberstown demesne in 1794 and James had married Anne, daughter of John Fitzgera...ld of nearby Yeomanstown. The *Hibernian Journal* of 10 February 1793 carried an advertisement for the letting of a ‘Cottage brewery adjoining Sallins.’³⁷ After describing the convenience of the location with regard to its proximity of Dublin and other local centres of population the advertisement stated that

There has been several hundreds of pounds lately laid out on these premises in lasting and valuable alterations and repairs and at a very finall [sic] expence [sic] may be converted into a complete distillery...applications may be made to Mr James O’Connor, Sallins...³⁸

On 12 December 1794, James Esmonde purchased a lease on the property, which included a shop and dwelling house from James O’Connor in the ‘newly laid out canal village of

---

³⁸ Ibid. The advertisement also stated that ‘There is a very complete brick yard formed at a considerable expence [sic] with an abundance of choice materials on the premises.’ Boylan states that ‘the brick work used by Hayes [a Prosperous builder who operated c. 1783 and later] in the town of Prosperous is reputed to have come from the brickworks at the Leinster Aqueduct [on the Grand Canal] where there was a considerable industry at the end of the 18th century’: Lena Boylan, ‘Prosperous - Landlords and Tenants’, *JCKAS*, xvi, no. 3 (1981/82), p. 261. It is worth commenting that this site is in close proximity to the Osberstown property, owned by the Esmondes.
Sallins.’ The property had originally been leased to O’Connor by the directors of the Grand Canal Company and after transfer, the site subsequently encompassed James Esmonde’s new distillery. Doctor John Esmonde, who had very close affiliations with the United Irishmen was a member of the Catholic Committee. ‘When the Clane yeomanry cavalry corps was embodied in October 1796 under the command of Richard Griffith, Esmonde became his first-lieutenant.’ In spite of his involvement in the yeomanry, Chambers states that when the 1798 rebellion commenced in Kildare there is ‘little doubt that John Esmonde led the rebels in their attack on Prosperous’ Boylan also states that ‘Dr John Esmonde led the rebels at Prosperous.’ As a result Esmonde was arrested by his commanding officer in the Clane yeomanry, Richard Griffith, and was ‘sent to Dublin, tried, convicted and condemned by court martial. On the following day [14 June] he was hanged on Carlisle Bridge, reportedly with his yeoman’s uniform turned inside out to symbolise his desertion and treason.’ Probably in light of the 1798 events, his brother James Esmonde completed the sale of his distillery at Sallins to Brophy and Morris, just over one year later. In the memorial of an agreement, dated 29 August 1799, James Esmonde is shown as transferring a distillery to Brophy and Morris, including ‘the dwelling house, outhouses, offices and gardens ...with the distilling fixtures listed in the attached schedule.’ Neither Brophy nor Morris would appear new to the trade since they both declared themselves as ‘distillers’ in the relevant memorial of the transaction.

---

39 Memorial of indented deed of conveyance, O’Connor to Esmonde, 12 Dec. 1794 (ROD, book 488, p. 290, no. 310884).
40 Esmonde’s affiliations and motives in this regard are well discussed in Liam Chambers, ‘John Esmonde (c. 1760-1798)’ in Seamus Cullen and Hermann Geissel (eds), Fugitive Warfare: 1798 in north Kildare, pp 86-93, p. 89.
43 Memorial of indented deed of conveyance, Esmonde to Brophy and Morris, 29 Aug. 1799 (ROD, book 519, p. 439, no. 340911). The opening of the Grand Canal from Dublin to Sallins in 1779 had made Sallins
property including the distillery was again transferred on 19 October 1800 from Patrick Brophy to Patrick Beirne, one of licensees named in the 1802 parliamentary report. With regard to the other joint licensee, Beirne eventually sold the distillery to ‘Mary Nolan’ in 1810 on foot of an indented deed of mortgage. In the body of the memorial two forms of the name, ‘Nolan’ and ‘Nowlan’ are used, the latter being the form of the name which appears as joint licensee with Beirne in the distillery license returns of 1802. Furthermore since this deed is conditional on the redemption of a mortgage of £1,000, it suggests that both parties had been financially involved for some time and the appearance of both names as joint licensees as far back as 1802 confirms this supposition.

The person in the 1802 list of distillers about whom least is known is Thomas O’Brien of Kilcock. His name does not appear among the forty-three ‘principal inhabitants of the town of Kilcock’ who swore before the Rector John Walsh on 21 July 1795 ‘to abhor defenderism’ and ‘not to keep any unlawful oath which has or shall be administered.’

There are a number of possible reasons for this. He might have settled in Kilcock after this date, his political allegiances might have prevented his signing, or he might not have sufficient status at this time to be invited to sign. During the eighteenth century Kilcock

into a canal village. For details on the history of Sallins and the Grand Canal see Ruth Delany, A celebration of 250 years of Ireland’s inland waterways (Belfast, 1986), pp74-7. Part of the property transferred may be traced as being originally in the possession of James O’Connor who leased it from the ‘company and Directors [sic] of the Grand Canal’ and he re-leased it to James Esmonde on 12 Dec 1794: (ROD, book 488, p. 290, No. 310884). Also associated with the transfer was ‘a piece of ground situate [sic] at the rere [sic] of the Thatched Cabbin Hotel in the town of Sallins’: Memorial of indented deed of conveyance, Brophy to Beirne, 19 Oct 1800(ROD, book 532, p. 156, no. 347945). This hotel had been constructed in the 1780s by the canal company and being too near Dublin was never a success: Ruth Delany, Richard Addis, Guide to the Grand Canal of Ireland (Dublin, 1975), p. 11.

44 Memorial of indented deed of conveyance, Brophy to Beirne, 19 Oct 1800 (ROD, book 532, p. 156, no. 347945).
45 Memorial of indented deed of mortgage, Beirne to Nolan, 9 June 1810 (ROD, book 624, p. 226, no. 428424).
46 Oath by the inhabitants of Kilcock, county Kildare, against Defenderism, 21 July 1795 (NA, Frazer Manuscripts, number 1/3). It should be noted that the name of John Colgan, a later Kilcock distiller, features in this list.
was home to a number of distilleries and the likelihood is that O’Brien had leased and licensed one of these disused establishments for a period. ⁴⁷ This is made more probable since five years later at January 1807 there was no licensed distiller in Kilcock, indicating the possibility of some absence of commitment on O’Brien’s part. ⁴⁸

The impact of the legislation governing Irish distilling with its encouragement of larger stills and the increasing workload imposed by the ever-rising mandatory outputs resulting from the still licence charge system then in operation had a dramatic and devastating effect on the number of distillers in the Naas collection. By 1807 the number had reduced to one unit and this was operated by the Cassidy family at Monasterevan. This situation, of just a single licensed distiller in the entire Naas collection endured until the radical change in distilling legislation was introduced in 1823.

It is worthwhile to examine the profile of the stills operated by the Cassidy family over this period since they reflect the legislation in force. In 1802, Cassidy’s still size was 608 gallons, and apparently in order to balance still output with demand for his spirits he availed of the legal minimum of 500 gallons to reduce the size of the still which he operated in 1807 to the lower capacity of 525 gallons. Once the right to operate 200 gallon stills returned after 1807 he availed of that option. ⁴⁹ In adjusting in this fashion Cassidy adroitly became the only distiller in the Naas collection to survive the first two decades of the nineteenth century during which Irish distilling legislation was principally characterised by frequent and demanding increases in mandatory still outputs. Morewood states ‘Such

---

⁴⁷ In 1781 there had been five distilleries in Kilcock ranging in size from 229 gallons to 784 gallons. See Irish House of Commons Journal 1782, Appendix, 7-9 Martii-3 Junii 1782, pp dxxiii-dxxxii. In particular the statistics of the Naas Collection on pp dxix- dxxx should be noted.
⁴⁸ The fifth report of the commissioners appointed to enquire into the fees, 1806-7, p. 204.
⁴⁹ 47 Geo. 3, sess 2, c.19, sect 1.
was the skill acquired by practice that four doublings could be worked off in less than an hour, which at one time was the lengthened labour of twenty-eight days.\textsuperscript{50}

**Distilling in the Naas collection in the second quarter of the nineteenth century**

In 1821 parliament initiated a commission to enquire into the distilling laws in the United Kingdom and Thomas Wallace was appointed to chair the work. Between 1821 and 1825 Wallace and his committees issued twenty-three reports, twelve of which concerned the collection and management of revenue arising in the United Kingdom.\textsuperscript{51} From the point of view of distillery regulation, Wallace’s most important recommendations suggested the elimination of the still licence charge system and the adoption of the Scotch system of distillery regulation.\textsuperscript{52} The old system attempted to eliminate opportunities for fraudulent practises by charging the licence fee on the basis of using the still continuously during each fixed period. The new system which Wallace proposed calculated excise duty through measuring the potential alcohol contained in the raw material used in the fermentation stage to produce the final spirit. To implement this latter system required the accreditation and introduction of scientific equipment and procedures into the control and supervision of distilling operations. In consequence the enacting legislation prescribed Allan’s saccharometer as an aid in calculating fermentable material consumed in the initial stages of the production process and it finally established the Sikes hydrometer as the authorised

\textsuperscript{50} Morewood, *A philosophical and statistical history of inebriating liquors*, p. 633.
\textsuperscript{51} The initial report in this series was *Report of the commissioners of inquiry into the collection and management of the revenue arising in Ireland 1822*. The final report in the series was issued in 1825 and was entitled *Twelfth report of the commissioners of inquiry into the collection and management of the revenue arising in Ireland, Scotland; &c. Excise: Scotland. Receipts, payments and accounts; new distillery law; illicit distillation; establishments; glass duties*. 1825, H.C. 1825 (390), xiv, 1.
\textsuperscript{52} Wallace stated ‘In Ireland and Scotland the consumption of spirits is general and constant …this similarity early impressed us with the belief that the laws which should be found successful in one, might be advantageously extended to both countries…England exhibits a material difference from the other parts of the United Kingdom, as well in the circumstances of this manufacture as in the state of the laws under which it is conducted’: *The fifth report of the commissioners of inquiry into the collection and management of the revenue arising in Ireland 1823*, pp 4-5.
instrument for measurement of alcohol in spirits. Being based on scientific principles the overall concept of the proposals served to reduce the amount of arbitrary regulatory interference. It allowed distillers to customise their fermentation process to achieve better quality, to control the distilling process including the rate of distillation, the number of stills employed and other technical features of the distillation process as befitted their way of working. Never the less it involved the excise officer in the detailed operation of the distillery by increasing the amount of locking of utensils, by requiring further written records and detailed verification of traders’ declarations. The ultimate objective of a single system for all the United Kingdom came into operation in 1825 having had to await the prescription of standard weights and measures in all three areas, which finally occurred in 1824. The introduction of the new regulations brought an immediate re-invigoration of the Irish distilling scene and the Naas collection was no exception. On 10 October 1823 John Cassidy at Monasterevan operated a single still of 200 gallons but one year later by 10 October 1824 he had increased the number of his stills to two and both were in the larger range, being 845 gallons and 743 gallons capacity.

The opportunity which the new legislation presented was further expressed by the entry of Thomas F. O’Donnell into the business at Leixlip by 5 January 1825. He too, operated two stills, one of 782 gallons and the second a unit of 433 gallons. In the

---

53 4 Geo IV, c. 94. Sikes hydrometer had been first sanctioned in 1816 by 56 Geo iii, c. 140. The Irish board of excise ‘supplanted the Allan by the Bates saccharometer’ by general order dated 3 December 1823. See Handbook for excise officers, ed. Wm. Loftus (London, 1857) p. 158.

54 For instance Morewood states: ‘The extension of the Scotch system to Ireland, afforded the opportunity of …permit[ting] them to distil worts at any gravity from 30 degrees to 80 degrees’ See Morewood, A philosophical and statistical history of the inventions, manufacture and use of inebriating liquors, p. 684.

55 6 Geo IV, c. 80 brought England under the 1823 distillery regulations and 5 Geo 4 c. 74 had unified spirit measurements. In consequence duties and other related volumetric provisions were from then on defined by the Imperial standards legislation.

56 Twelfth report of the commissioners of inquiry into the collection and management of the revenue arising in Ireland, pp 517-8.
subsequent year, 1826, these two distillers were joined by a third distiller John Colgan at Kilcock.\(^57\) Since Colgan’s name as a distiller is absent from the list of distillers for the period 5 January 1825 to 5 January 1826 it suggests that Colgan commenced distilling at Kilcock between January and July 1826. This revival of distilling was in complete conformity to Kilcock’s natural endowments. Grain was in plentiful supply and the river Rye provided excellent water. In 1801, John Colgan was actively malting in Kilcock.\(^58\) Evidence of malting and distilling in eighteenth-century Kilcock life has already been discussed.\(^59\) The Colgan family were an established family in Kilcock and apart from their holding in the town they also held substantial property in the area.\(^60\) Like the Cassidy family in Monasterevan and Thomas Rawson in Leighlinbridge, the Colgans of Kilcock took an active interest in the furtherance of agriculture.\(^61\) The family were also staunchly Catholic. Edward Colgan M.D., who died on 12 February 1840 was a prominent member and in the late eighteenth century, is recorded as taking the oath of allegiance on 19

\(^{57}\) (Ireland) Accounts of the number of gallons of proof spirits from a mixture of malt and corn...in Ireland and Scotland from 5th January 1826 to 5th July 1826 and from 5th January 1825 to 5th January 1826, p.4 and p.7; H.C. 1826-7 (299), xvii, 463.

\(^{58}\) See memorial of indented deed of mortgage between John Colgan, Maltster and Samuel Colgan of Cappagh and others, 17 Feb. 1801 (ROD, book 643, p. 90, number 440777).

\(^{59}\) We have already referred to the Craddock, Latchford, and Ennis families as distillers in Kilcock during this period. Other families were the Whytes of Pickfordstown, Sherlocks of Lambarton, Jones of Dollardstown, many of whom ‘were well linked into the legal and political establishment in Dublin during the 18th century’: Colgan, Leixlip, county Kildare, p. 55. Richard Jones was a Justice of the Peace for county Kildare in 1775. See ‘Oaths of Allegiance, 1775, county Kildare’ at www.igp-web.com/IGPArchives/kildare/censubs/oaths-kildare.txt accessed on 13 May 2008.

\(^{60}\) Their property included land at Nicholstown and Cappagh. See memorial indented deed of mortgage, John Colgan, Maltster and Samuel Colgan of Cappagh and others, 17 Feb. 1801, (ROD, book 643, page 90, number 440777).

\(^{61}\) In July 1812 Samuel Colgan and Henry Colgan [Samuel’s son] together with Kildare’s Grand Jury and other farmers signed a proclamation before Thomas Finlay, Kildare’s High Sheriff to take ‘all legal means to suppress a daring and illegal combination’ of butchers in Dublin who had stopped buying stock from salesmen who also sold stock for export. See The Freeman’s Journal, 12 July 1812.
December 1775 before Simon Digby at Landanstown Lodge. Other members became noted ecclesiastics in the diocese of Kildare and Leighlin during the nineteenth and twentieth centuries and the family name features very frequently in various published lists of donors to charitable causes. A map of Kilcock and tentatively dated c. 1795 shows John Colgan as tenant of property in the Market Place. In 1801 John Colgan, Maltster with an address in Kilcock arranged a marriage settlement for the future protection of his intended wife, Elinor [sic] Colgan, ‘eldest daughter of Samuel Colgan of Cappagh, Kilcock gentleman’. The deed was designed to ensure the protection of Elinor in the event of her future husband’s death, or his ‘failing in trade or becoming a bankrupt’ and was witnessed by Elinor’s brother Henry. Elinor’s intended husband would appear to be the same John Colgan who is listed in relation to the property at Market Square Kilcock. Since the couple were of the same name it is probable that they were cousins. The location shown for Colgan’s property in this map is important since it broadly lies within the curtilage of

63 Very Rev James Colgan P.P. and V.G. died at Clane on 3 Apr. 1926, ‘where he ministered for over thirty years and had carried out extensive works’ and ‘had completed his 62nd year as a priest.’ See Irish Times, 9 Apr. 1926 and personal correspondence between John Colgan and the writer, 23 June 2009. On September 8, 1864 Very Rev Dean Colgan officiated at the wedding of his sister Marie Ellen in the Catholic Church, Arran Quay. Both were the children of the ‘late James Colgan, M.D. of Kilcock’ who died in 1840.
64 This refers to a copy map, labeled in manuscript, ‘Map of Kilcock dated c. 1795’ in the author’s possession and given to him by Seamus Cullen, historian, for which I acknowledge my gratitude. The map’s origins or provenance are not recorded but appears to be a copy of a record of titles to property in the town since all the properties in Kilcock are numbered, some have names attached and some have area measurements added. These facts appear to suggest that the purpose of the map was to provide a key for another, possibly textual document. It has been suggested that it was originally produced for the Royal Canal Company. The dating appears broadly correct since the Royal Canal which reached Kilcock in Sept. 1795 is shown on the map. See Ruth Delany, Ireland’s Royal Canal (Dublin, 1992), p. 40 and Journal of the Irish House of Commons, xvi, 28 Jan. 1796, app. cxlvii, 9th Report to Commissioners of Imprest Accounts. It also pre-dates the building of Kilcock’s current Catholic church in 1862: The Churches of Kildare and Leighlin, 2000 A. D, ed. John McEvoy (Strasbourg, 2000), p. 122. The map shows a distillery on the banks of the canal with the name ‘Mr Bryant’ attached. In 1796 there were two licensed (but unidentified) distilleries in Kilcock noted in parliamentary returns. Journal of the Irish House of Commons, xvi, 25 Feb. 1796, app. ccclxxii-ccclxxiv. Since one of these distilleries may have been located in the wider surroundings of Kilcock (and thus not shown on the map) the fact that only one distillery appears is not contradictory of the approximate dating. Finally the text which follows also places the name of one of those shown on the map to Kilcock town about this time and it thus forms collaborative evidence of information contained in the copy map.
Messrs E. Colgan and Company’s later location at Market Square. Also worth noting is the fact that in the immediate vicinity of John Colgan’s property, a ‘brewry’[sic] is shown and the name ‘Mr Watson’ is listed as the tenant or owner of the plot which measures 1 rood 12 perches. As a response to the new, more liberal legislation, the Colgan family commenced distilling at Kilcock in 1826. In the year ending 10 October 1826, John Colgan produced 11,529 proof gallons of spirits and this volume provides confirmatory evidence that his distillery operated for approximately half that initial distilling year. In the following year 1827, he produced 23,065 gallons and for six months to 5 April 1827 he produced 18,071 gallons. Analysis of the data provided indicates that from the start Colgan’s rate of conversion of fermentable materials was excellent. During his first year, ending 10 October 1826, his theoretical yield, based on the materials used and the gravities at which he fermented those materials should have been 11,938 gallons and his actual production was 11,529 gallons. In a start-up situation this performance suggests prior experience or bought-in distilling support. The opportunity for John Colgan to have gained prior distillery experience would have been limited since the methodology of calculating yields is use in 1826 was relatively new to Ireland. However it had been in use for somewhat longer in Scotland it is thus possible that the novice distillery founder sought assistance from Scotch distillers. For the year ending 5 January 1833 there is a record of John Colgan paying £5,065-10s-0d. excise duty on his production. Colgan’s production in 1832/3, based on

66 ‘Map of Kilcock dated c. 1795,’ see note 64, above.
67 Spirits --(1)--)An account of the total number of gallons of wash distilled by each of the distillers in Great Britain and Ireland. --(2)--)An account of the total number of proof gallons of spirits made from malt only... 1831, p.20-1, H.C. 1831 (243), xvii, 393.
the rate of duty then operative was 30,393 gallons. The duty liability was relatively small and placed the distillery approximately seventieth in scale among eighty-seven distilleries whose liabilities were provided in that report. James Jameson of Marrowbone Lane in Dublin paid £81,543, which was the highest duty liability of any Irish distillery in 1833. The total amount of distillery duty chargeable in the Naas collection over the same period was £45,684, which placed Naas in the twelfth position among twenty-one collections.

In 1829 John Colgan appeared in a list of Irish distillers who were convicted in the Irish Courts of the Exchequer. The fine imposed by ‘compromise’[rather than ‘convicted’] of £40, indicates that the problem was a relatively small issue and may have related to his quality of record-keeping or other procedural omission. Colgan’s name again appears in 1835 and the fine, again agreed by ‘compromise’ was £100. Between then and 1847 his name is absent from the list. The Colgans would appear to have been relatively reserved in their approach to business since other than parliamentary reports there are few records of their existence. They do not appear to have contributed to the proceedings of commissions of inquiry and newspaper accounts of their commercial activities are relatively scarce.

Parliamentary records indicate that a distillery continued in operation in Kilcock from 1826

69 This is calculated at 3s.-4d. per gallon as provided in appendix 66, Seventh report of the commissioners of inquiry into the Excise establishment and into the management and collection of the revenue throughout the United Kingdom. British Spirits: part I, 1834, p. 228.

70 Ibid., pp 233-4. It is of value to note that in 1833 the distillery duties collected in each of the territories of the United Kingdom were: Ireland: £1,541,767, England: £1,420,525 and Scotland £1,329,844, making a total of £4,292,136. Ibid., p. 234.

71 Ibid., pp 233-4.

72 Licensed distillers. Returns of the number of distillers, informations laid, and names and residences of all persons licensed to distil or rectify spirits, who have been convicted in the several Courts of the Exchequer, from 1st January 1827,1847, p. 4, H.C. 1847 (384), lix, 251.

73 Ibid., pp 3-6.
until 1850. There were three years, 1835, 1842 and 1849, in which it did not operate over that period.\(^74\)

On 28 July 1843 Patrick O’Brien, a wine and spirit broker operating at Cope Street, Dublin offered bulk Colgan whiskey for sale. The whiskey described as a product of ‘Messrs E. Colgan and Co’ had been distilled in January 1841 and was thus approximately thirty months old, allowing it to be classified as ‘Old Whiskey’ in the advertisement.\(^75\) The timing of this advertisement and further ordnance survey evidence of 1837, combined with the naming of the concern in the various parliamentary papers, all leave no doubt but that this distillery recorded in Kilcock during the 1840s was operated by the Colgan family. Having commenced with the malting concern owned by John Colgan in the early 1800s and then diversifying into distilling in 1826 it is not surprising to learn that the Colgans also operated a brewery in Kilcock. It will be recollected that the initial property owned by John Colgan adjoined ‘Mr Watson’s’ brewery in 1801. The first edition of the ordnance survey map of Kilcock in 1837 shows these same properties in the ownership of Colgan so that the brewery may have been acquired as a ‘going concern’ by John Colgan from Watson.\(^76\) Morewood’s reference to the brewery suggests some recognition for the quality of its brew when he wrote in 1838, ‘the neat concern worked by Mr Colgan at Kilcock, endeavours to rival more extensive houses in the quality of its liquors.’\(^77\) The brewery operated over the same period as the distillery and in 1864 it was advertised under the brand of ‘Colgan’s Hibernian Ale’ and claimed to be

\(^{74}\) Licensed distillers (Ireland). Return of the number of licensed distillers in Ireland, in each year, from the year 1835 to 1850, inclusive, specifying the different places where their distilleries were situate, 1851, p.1, H.C. 1851 (369), 1, 659.

\(^{75}\) Nation, 29 July 1843.

\(^{76}\) Ordnance Survey 6 Map of county Kildare, 1837-8, sheet KE 005, sheet S1_MH049, first edition, 1837.

\(^{77}\) Morewood, A philosophical and statistical history of the inventions, manufacture and use of inebriating liquors, p. 631.
more digestible than many similar famous English articles and from the means of economical manufacture at home, together with the saving of freight and other charges it is supplied much cheaper than the ordinary rate.  

Two years later the following advertisement appeared in the *Freeman’s Journal*:

To be let in the town of Kilcock, a Malt House and Corn Store with a dwelling house and garden. The concerns are supplied with pure water from the River Rye which runs at the rere [sic] and was always famous for the manufacture of Malt and Whiskey. Application to Mr Samuel Colgan, Kilcock.

The use of the past tense in the wording of this advertisement establishes the closure of the distillery prior to this date. Additionally *Loftus’s Almanack* does not show Colgan’s brewery in Kilcock in 1869 which indicates that this had also come to the end of its commercial life prior to this date. The publication shows that the sole brewery operating in Kilcock in 1869 was operated by Mr Daniel Finn.

An examination of the Cassidy family history repeats the profile of so many other Irish distilling families at this time. Like the Colgans in Kilcock, the Rawsons in Leighlinbridge, and the Esmondes in Sallins their expertise in matters agricultural was sufficiently innovative and successful to warrant comment by writers on the subject. Like Rawson, Cassidy was also a magistrate in county Kildare and he played a role in the events surrounding the rebellion of 1798. *The Gentleman’s and Citizen’s Almanack* contains a list

---

79 Ibid., 25 Aug. 1866.
80 *Loftus’s Almanack for brewers Distillers and the wine and spirit trades 1869* (London, 1869).
81 Ibid.
82 Reference has already been made to the Cassidys, the other long-lasting Monasterevan based distilling family who also reported to the Naas excise collector. Since their history has been recounted in much detail by a number of writers such as McGuire, Bernard, Holmes and Townsend, this review will present a brief résumé of the family and elements concerning the Cassidys’ place in distilling history not presented by other authorities. See McGuire, *Irish Whiskey*, pp 364-5. Alfred Barnard, *The whisky distilleries of the United Kingdom* (reprint edition, Devon, 1969), pp 382-6, Holmes, ‘Monasterevan Distillery’, pp 480-7, Townsend, *The lost distilleries of Ireland*, pp 102-5.
of over seventy justices of the peace in Kildare in 1795.\textsuperscript{84} Cassidy’s involvement in local affairs continued during the aftermath of the 1798 rebellion and Emmet’s Rising of 1803. Apart from having George Rankin committed to Naas gaol in August 1803 on suspicion of an attempted hold-up of the Limerick mail-coach and other charges, Cullen states that John Cassidy also played a role in the investigation of two associates of the duke of Leinster who had been proposed as lieutenants in the Athy area under Rawson.\textsuperscript{85} Rawson had objected to their appointment by writing to Alexander Marsden the under-secretary in Dublin Castle expressing his doubts regarding the loyalty of the two proposed lieutenants. The authorities’ confidence in Cassidy’s loyalty was shown when he and other leading magistrates, including Richard Griffith of Millicent in Clane, were nominated to investigate the allegiances of the appointees.\textsuperscript{86} Although a Catholic, John Cassidy is recorded as ‘a member of the Select Vestry of St John’s Church of Ireland from c.1808-15.’\textsuperscript{87} This fact further endorses Cassidy’s standing in the local community and Chambers mentions John Cassidy among ‘the wealthy and influential Catholics who were quite powerful locally.’\textsuperscript{88} Aspects of their Catholicism appear in the records of almost every generation of Cassidys. ‘The Catholic Qualification Rolls for 1779 (PROI) [sic] list Edward Cassidy of Monasterevan, as having taken the Oath of Allegiance, under the Test Act, at Athy Assizes on April 24\textsuperscript{th}, 1779.’\textsuperscript{89} Over one hundred years later the Cassidys were publicly active in local church events. In January 1872 the Cassidy family provided accommodation for Jesuit

\textsuperscript{84} John Watson Stewart (ed.), \textit{The gentleman’s and citizen’s almanac} (Dublin, 1795). Reference has already been made to Cassidy’s reputed role as a magistrate in the ‘Court Martial’ and subsequent execution’ of Fr. Edward Prendergast on 11 June 1798, see Chambers, \textit{Rebellion in Kildare, 1790-1803}, p. 92.

\textsuperscript{85} Seamus Cullen, \textit{The Emmet rising in Kildare}, p. 69.

\textsuperscript{86} NA, Rebellion Papers, 620/12/142/10

\textsuperscript{87} Holmes, ‘Monasterevan Distillery’, p. 483.

\textsuperscript{88} Chambers, \textit{Rebellion in Kildare, 1790-1803}, p 23.

\textsuperscript{89} Holmes, ‘Monasterevan Distillery’, p. 481.
priests, led by Fr Haly S.J, when they gave a mission at Monasterevan.  

Fr Haly’s journal entries for that parish mission also inform us that ‘the Cassidy ladies take care of the altar’.  

The exact events which brought the Cassidy family into distilling are as yet unclear. Available bibliography does not provide any clues as to whether John Cassidy was either a farmer or coachman as is suggested in Monasterevan by two differing traditional versions of the distiller’s origins. All commentators are agreed that Cassidy commenced distilling in Monasterevan in 1784. During the year ending 25 March 1782, the town had two licensed distillers, Robert Kelly and Edward McDonagh, yet the tradition is that Cassidy purchased the distillery from the Goslin [or sometimes Gauslin] family. Since the Goslin name is not among the licensed distillers in Monasterevan at that time, McGuire offers the following explanation ‘either there was a change of ownership or there was third still not working when the excise return was made.’ Holmes essentially agrees with this suggestion but implies that Cassidy ‘made a fresh start’. Bernard is more precise and

---

91 This tradition of offering Cassidy hospitality to visiting clerics continued into the period 1886-89. It was during these years that the close association between Monasterevan and the Jesuit academic and poet, Gerard Manley Hopkins was formed through his use of the rural sanctuary offered by the elderly Miss Cassidy to the noted ecclesiastic ‘In his last letter to future Poet Laureate, Robert Bridges, Hopkins wrote in reply to Bridges's asking : "Who is Miss Cassidy?" ’She is an elderly lady who by often asking me down to Monasterevan and by the change and holiday, her kind hospitality provides is become one of the props and struts of my existence'. The former Cassidy home, known locally as ‘Hopkin’s Haven’ is now the convent of the Presentation Sisters in Monasterevan. Hopkins a Professor of Greek in the Catholic University under Newman, visited Monasterevan at least seven times during that period See http://www.gerardmanleyhopkins.org/society/monasterevin.html, accessed on 31 Aug. 2010.
92 McGuire, Irish whiskey, p. 364, Holmes, ‘Monasterevan Distillery’, p. 480. Townsend, The lost distilleries of Ireland, p. 102. Alfred Bernard was given this date in a discussion with the grandson of the founder, see Barnard, The whisky distilleries of the United Kingdom, p. 384.
93 Irish House of Commons Journal 1782, Appendix, 7 June, p. dxxx.
95 Holmes, ‘Monasterevan Distillery’, p. 480 states ‘William Goslin had a small malt house and distilling concern on a site that almost exactly coincides with that later occupied by the Cassidy concern in the late
states that ‘the distillery was built by the grandfather of the present proprietor in the year 1784.’ The distillery was subsequently burned by a disgruntled employee and the recently constructed distillery once again required re-building. Holmes states that after this latest re-building ‘there is reason to believe all is not well’ since Cassidy entered into a partnership with Robert Harvey of Dublin on 22 December 1788. Mr Harvey was to receive one half of all profits and advantages in return for paying the rent of Mr Cassidy’s house, distillery premises etc. In addition, he was free to reside in Mr Cassidy’s house when he pleased. Mr Harvey as well as paying the rent, undertook to sell the whiskey made in the distillery without fee or commission. Mr Cassidy was bound to the partnership with him in penalty of £1,000.

John Cassidy was married to a Mary Harvey and Holmes suggests she was either Robert Harvey’s sister or daughter.

A distilling licence, valid for one year, issued to ‘Messrs Harvey & Co’ of Monasterevan ‘in the district of Naas’ and dated 29 October 1790 suggests that Harvey has licensed the distillery, perhaps because of problems with Cassidy’s financial standing at that time. It also suggests the circumstances behind the above agreement were even more complex in practice than at first appears.

1780’s [sic]...what does seem feasible, is that John Cassidy ...took over the Goslin concern ...making a fresh start.

97 Barnard, The whisky distilleries of the United Kingdom, p. 384.
98 Bernard states this occurred a ‘few years’ after commencement, see Barnard, The whisky distilleries of the United Kingdom p.384. Holmes states that the arson occurred ‘within about a year’ later. Holmes, ‘Monasterevan Distillery’, p. 481.
100 Ibid., p. 481.
101 Ibid., p. 483.
102 ‘Know all men by these presents,
That I, Robert Ross Esq., one of the commissioners of his majesty’s revenue of excise, in the kingdom of Ireland, by virtue of the power to me given by an act of parliament passed in the nineteenth and twentieth years of the reign of his present majesty King George the third, do hereby licence Messrs Harvey & Co. of Monasterevin in the district of Naas to distil spirits and strong-waters at said place, from this day to the twenty-ninth day of september, one thousand seven hundred and ninety one. Still, containing in the whole five hundred and twenty three gallons, for which he has entered into a bond as the law directs, provided the said distiller shall punctually observe the laws of the excise, and shall not by any breach thereof be subject to the penalty of five pounds or upwards, in which case I reserve to myself the power unto me by law given, of withdrawing this my present licence. Dated the 29th day of october 1790. Robert Ross
Cassidy very quickly assumed control since it is his name which appears as the licensed distiller for the year ending 29 September 1802. As if to emphasise his revival Cassidy was instrumental in initiating a period of consolidation and growth for the distillery which lasted from c.1800 to 1814. Apart from consolidating his property and as previously illustrated, an important facilitator of this growth was the way in which John Cassidy shrewdly adjusted his distillery output, and in consequence his annual running costs, by adjusting still size to optimally balance his output with market demand while accommodating the frequently changing legislation. John Cassidy was a participant in many fora associated with parliamentary inquiries. As early as January 1807 he gave evidence on oath to the inquiry on fees and gratuities and in the course of his evidence he discussed technical issues. In particular he highlighted the problems which the legislation created for distillers relying on locally saved turf to heat their stills. From 1810 onwards, the legislation accommodated such stills by allowing various duty rebates depending on still size. Consequently, the purchase of turf at Monasterevan became an extremely well organised process. The Cassidy concerns, containing both distilling and malting operations


There is a possibility that Harvey was already a distiller in his own right at Monasterevan and that the licence refers to such a distillery. Commercial considerations make this unlikely since Harvey’s partnership with Cassidy in such circumstances would have been tantamount to financing a competitor in a relatively limited market. It should be noted that a ‘M. C. Harvey’ was a distiller in Wexford in 1829 but any connection with Robert Harvey above has not been established. See Returns of the number of distillers... who have been convicted in the several Courts of the Exchequer, from 1st January 1827-1846, p.4.

Fifth report of the commissioners of inquiry into the collection and management of the revenue arising in Ireland; (Distilleries) 1823, p.115.

Papers relating to Proparty [sic] in Monasterevan of the Cassidy family, brewers and distillers, various dates, (NA, D 20,634-41 and M 3453), confirm this fact. Many relate to property transactions which Mary Gosling was involved in as she accumulate the property which Cassidy later acquired. See for instance copy deed of mortgage between Mary Goslin, Spinster, and Patrick McEvoy, 11 June 1787 (NAI, D 20635). Others relate to John Cassidy’s later transactions as he expanded by accumulating property particularly property ‘bounded by Nicholas Goslins’ and occasionally owned by Charles, marquess [sic] of Drogheda. See, copy indenture of lease, 30 May 1813 (NAI, D 20636).

The fifth report of the commissioners of inquiry into the collection and management of the revenue arising in Ireland 1823, note to appendix no 42, p. 124.
had a substantial demand for turf since apart from heating the stills the fuel was required to dry the malted grain. Extant examples of money tokens in circulation in Ireland in the nineteenth century include those issued by Cassidy of Monasterevan in exchange for cart loads of turf to the distillery, see Figure 6.1 below. The tokens may have been exchanged later for either cash or animal feed in the form of spent grain. Although sometimes numbered for reconciliation purposes the coins illustrated are unnumbered and undated so it is not possible to establish if they were minted for convenience of book-keeping or in response to a shortage of coin.

Figure 6.1 John Cassidy nineteenth century turf tokens

Cassidy was extremely active throughout his life in making official representations in an attempt to modify distilling regulations. It is a feature which marked the Cassidys out from other Kildare distilling families such as the Colgans.\footnote{There are numerous copies of parliamentary reports, minutes of meetings and contacts details of other distillers and maltsters surviving in the archived files of the family. Papers relating to Proparty [sic] in Monasterevan of the Cassidy family, brewers and distillers, various dates (NAI, D 20,634-41 and M 3453). See also the un-catalogued Cassidy family papers, various dates (NLI, 412, 415 and 428). The importance and weight in which Cassidy’s support was viewed is evident from the contents of the examination of Robert Haig and Joseph Shee at the Parliamentary Commission of Inquiry in London on Thursday, 13 March 1823. Haig stated that the views he presented were the opinions of ‘almost the whole trade’ and to justify the...
recuperating from a period of illness, John Cassidy submitted his own individual supplementary proposal to accompany the joint submission ‘of the persons engaged in the distillery trade in Ireland’ to the important inquiry into revenue matters in Ireland, then proceeding. He strongly argued that in order to combat illicit distillation, a reduction in duty to at most 3s. to 2s. 6d. per gallon was ‘absolutely necessary.’ The commissioners in their later report stated that we cannot hesitate to recommend a duty rate ‘no higher than 2s. 6d. to 3s. per gallon, (English wine measure).’ John Cassidy died in 1834 and there are numerous tributes to his legacies in distilling, malting and farming. He had accumulated a number of properties and one estate ‘covered several thousand acres.’ His distilling legacy was equally impressive since one year before his death in 1833 his distillery was producing 164,593 gallons per annum, which was over five times the output of Colgan in Kilcock in that same year.

John was succeeded by his son Harvey who died after five years and he, in turn, was succeeded by John’s other son, Robert in 1839. The distillery continued to expand and prosper under Robert’s control which lasted nineteen years.

statement he said that ‘he conversed with distillers from Dundalk and Belfast, also from Limerick and from Cork, and Mr Kessed [sic] of Monasterevan…’ See The fifth report of the commissioners of inquiry into the collection and management of the revenue arising in Ireland 1823, p. 42.

108 Ibid., p. 36.
109 Ibid., p. 37.
110 Ibid., p. 16.
112 Holmes, ‘Monasterevan Distillery,’ p. 484.
113 Seventh report of the commissioners of inquiry into the excise establishment and into the management and collection of the revenue throughout the United Kingdom. British spirits: part I, 1834, p. 234. The volume is calculated on the basis of a gross duty payment of £27,432 3s. 4d. given in the above report and a duty rate of 3s. 4d. per gallon as given as the operative duty rate in 1833: Appendix 66, Seventh report of the commissioners of inquiry into the Excise establishment and into the management and collection of the revenue throughout the United Kingdom. British Spirits: part I, 1834, p. 22.
114 Robert Cassidy married Eleanor Archbold of Davidstown, county Kildare. In the ‘Papers relating to property [sic] in Monasterevan of the Cassidy family, brewers and distillers,’ there is a copy of a long complex marriage settlement between the Cassidy family, represented by John Cassidy (Robert’s father), Harvey (Robert’s brother), Robert and various members of the Archbold family on the other side. See
and he appears to have been a serious, determined and focused person, particularly in relation to his business interests. However, Robert achieved brief fame in the national newspapers when he was a defendant in a court case which centred on an alleged challenge to a duel which he received from the sixty-year-old Major Connor, Provost of Naas.  

Robert obviously operated the distillery in a professional manner since in the period 1827 to 1846 there was only one conviction against the company in the ‘several Courts of the Exchequer.’ He also availed of all opportunities to market Irish whiskey. For instance in a considered and well-worded letter which he wrote to Lords Commissioners of the Admiralty in June 1853 he positioned the serving of rum to the crews of the Royal Navy as representing the existence of a monopoly in ‘that branch of the public service.’ Cassidy petitioned the Admiralty that ‘home-made’ spirits [United Kingdom distilled spirits] be dispensed on the basis that ‘the physician-general was reported to add, that

---

115 During 1836 the Royal Commission on municipal corporations reported unfavourably on the role of the earls of Mayo in the municipal affairs of the borough of Naas. See First report of the commissioners appointed to inquire into the municipal corporations in Ireland 1835, pp 212-23. At a public meeting in Naas on 15 August 1836, Robert subsequently brought the matter up with the family of the earl of Mayo but his description exaggerated the accusations as presented in the report: The Freeman’s Journal, 20 Apr. 1837. The earl of Mayo did not apparently take offence to Cassidy’s slight on his family as might be expected but instead the Provost of Naas, the earl’s right-hand man, Major Connors, interpreted the statement as being offensive to his role and he was determined to challenge Robert on that basis. Connors sent his second, a Captain Smith, to present the challenge to Robert in the yard of Harvey Cassidy’s distillery at Monasterevan and the newspaper report states that Robert was ‘greatly confused and visibly agitated’ when he read the letter: ibid., 20 Apr. 1837. The case, which lasted for some days, ended when the judge allowed the criminal informations to stand but refused costs: ibid., 27 Apr. 1837.

116 Licensed distillers, Returns of the number of distillers...who have been convicted in the several Courts of the Exchequer, from 1st January 1827-1846. In 1842 Robert Cassidy was convicted in the Court of the Exchequer and fined £200, which he paid in full.

117 Robert’s ability to write well structured letters was commented upon by John Francis Maguire, MP and mayor of Cork, when writing in 1853. In seeking to illustrate difficulties then being experienced by exporters of Irish whiskey to England, he details a case put forward by Robert Cassidy to illustrate the problem and in introducing that example Maguire states: ‘in a series of clever letters written by an eminent Irish distiller –Mr. Robert Cassidy of Monasterevan…’ : John Francis Maguire, The industrial movement in Ireland, as illustrated by the National Exhibition of 1852 (Cork, 1853), p. 62.
home-made spirits were decidedly anti-scorbutic.\textsuperscript{118} The Board’s minute of 6 June 1853 reads ‘My Lords are not prepared to alter the description of spirits at present issued to the Navy.’\textsuperscript{119} Another little known aspect of the Cassidy family history is its indirect links with Daniel O’Connell and in particular one of the Cassidy family’s business ventures. Robert Cassidy had founded his Monasterevan brewery ‘after the Great Famine when porter was replacing whiskey as a popular drink.’\textsuperscript{120} ‘The prudent Mr Cassidy insured against... a change in drinking habits by engaging in distilling as well.’\textsuperscript{121} In 1831 Daniel O’Connell, fourth son of the Liberator purchased the Phoenix Brewery in James Street in Dublin and he changed its name to O’Connell’s Brewery.\textsuperscript{122} In 1840 the brewery ‘foundered’ and John Brenan, a Kilkenny brewer and investor became its sole owner between 1841 and 1843.\textsuperscript{123} In 1843 Brenan formed a partnership with Robert Cassidy of Monasterevan but they ran into difficulties owing to high prices during the Famine years.\textsuperscript{124} Holmes provides evidence of a second link when he states that ‘Eleanor Cassidy, [Robert Cassidy’s sister] married Daniel O’Connell Wheble who had been ‘in charge of the brewery section of the Cassidy concerns.’\textsuperscript{125} The Wheble link to O’Connell arises from the fact that

\textsuperscript{118} Spirits (navy). Correspondence with the Board of Admiralty, praying that a portion of British spirits may be taken for the supply of the Royal Navy, and answers thereto; 1854, p.1, H.C. 1854 (389), xlii, 517. 
\textsuperscript{119} Ibid., p.1. 
\textsuperscript{120} Patrick Lynch and John Vaizey, Guinness’s brewery in the Irish economy (Cambridge, 1960), p. 96. The evidence from Morewood places the opening of Cassidy’s brewery much earlier than this. On pp 630-1, in the second edition published in 1838 Morewood states that ‘there are several breweries in Ireland which manufacture excellent malt-drink; of these the establishment of Mr Cassidy at Monasterevan and […] are eminent’: Morewood, A philosophical and statistical history of inebriating liquors, pp 630-1. This makes the brewery approximately ten years older than Lynch and Vaizey’s suggestion. 
\textsuperscript{121} Lynch and Vaizey, Guinness’s Brewery in the Irish economy, p. 96. 
\textsuperscript{122} Ibid., p. 90. The brewery had been set up by Samuel Madder in 1778. Lynch and Vaisey state that ‘Madder was important in the history of Irish brewing. ‘As a working brewer [he] served as an instructor in various breweries in Dublin and the provinces, where he had popularized the thermometer …which had previously been largely unknown’: Lynch and Vaizey, Guinness’s brewery in the Irish economy, p. 90. 
\textsuperscript{123} Ibid., p. 91. 
\textsuperscript{124} Ibid. 
\textsuperscript{125} Holmes, ‘Monasterevan distillery’, p. 486.
In 1828, the Test Act and the Corporation Act were repealed, to the benefit of all non-Anglicans. The same year Daniel O’Connell was elected Member of Parliament for County Clare. Two weeks after the act was passed Daniel O’Connell, ‘the Liberator’ became godfather to James Wheble’s youngest son at Woodley Lodge, [Berkshire].

Cassidy’s business acumen is evident from a comment he made to Brenan, Cassidy’s partner in the Phoenix brewery. Brenan recounts how Cassidy once discussed business liquidity and the importance of cash-flow with him. In the course of that discussion Cassidy told Brenan ‘that his father, John Cassidy, a most prudent and successful businessman paid between £30,000 and £40,000 for an estate and was inconvenienced by it ever afterwards.’ Townsend states that Cassidy ‘ran the distillery quietly and competently until his death in 1858.

Cassidy’s son succeeded him but he died young. It was under the management of the next member of the family, James Cassidy, Robert Cassidy’s elder son, that the business reached its zenith in the period from the 1860s to James death in 1890. James Cassidy carried out extensive building and updating of the distillery, availing of modern technology such as steam to replace the old water-wheel. There were many other major developments during his time in management but the application of modern developments is not without risks. In March 1883 Michael Dowling and James Ready were killed due to the failure of an automatic valve. Such valve systems were critical to the safety of plant operations and were designed to prevent the development of either pressure or vacuums when emptying stills. The failure of such a unit on this occasion caused a catastrophic vacuum when a still was being recharged with ‘low wines and feints,’ resulting in its

127 Lynch and Vaizey, Guinness’s Brewery in the Irish economy, p. 92.
128 Townsend, The lost distilleries of Ireland, p. 104.
implosion, fire and the tragic death of the two operatives.\footnote{Irish Times, 20 Mar. 1883.} A further accident occurred in November 1887 when a leaking wash still was taken out of service for repairs. The firm of Millers were a company of coppersmiths in Dublin who specialised in distillery plant including pot-stills at that time and apparently they had some workers on site.\footnote{Rynne, Industrial Ireland 1750-19, p. 254.} After the usual precautions such as ‘drawing out the fire’ and waiting for any residual vapours to disperse, two of Millar’s workers Ramsey and Turnbull, both coppersmiths, proceeded with repairs. Meantime the Cassidy plant manager proceeded to examine the breast of the still using a lighted candle which caused an explosion and the death of the two coppersmiths.\footnote{Irish Times, 18 Nov. 1887.} While the motive for his actions is unclear, Edward Lawler, on 1 June 1878, was indicted of attempting to burn the distillery by ‘putting a live coal under about a foot of shavings.’\footnote{The Freeman’s Journal, 16 Mar. 1878.}

The Londoner Alfred Bernard visited Monasterevan in the early 1880s as part of his brief to prepare a series of articles, together with illustrations and maps, on the whiskey distilleries of the United Kingdom for publication in his employers’ journal, Harper’s Weekly Gazette.\footnote{I. A. Glen, ‘Introduction to the 1969 edition’ Barnard, The whisky distilleries of the United Kingdom Bernard’s pen-pictures together with the etchings by Walker and Bentall are a valuable source of information for researchers and industrial archaeologists alike.} His description of the ten acre distillery together with its plant, processes and product ‘a fat, creamy whisky’ leave an impression of a modern and efficient operation whose management were technologically aware of the developments of the time.\footnote{Barnard, The whisky distilleries of the United Kingdom, p.386. Bernard also comments that the whisky ‘is of exactly the same character as the celebrated Dublin make.’} He describes how ‘a tributary of the Barrow which runs through the grounds has been diverted into a natural pond behind the maltings and in its bed are laid the cooling
Bernard illustrates aspects of the mashing technology when he describes the scale and creativity of the mash-house:

It is a building quite unique in style and design, and certainly unlike any other Mash-house in the kingdom. It is constructed in the shape of a bee-hive...the interior of this singular building is painted white and picked out in bright scarlet of chaste design. The Mash-tun is forty feet in diameter and nine feet deep with the usual stirring gear. We mounted half a dozen steps and promenaded the gallery round the top of the Mash-tun five feet wide...a powerful three-throw pump delivers the worts from the Underback to the coolers above, and also those laid in the bed of the pond.

From Bernard’s detail we learn that the wash-still had a capacity of 26,000 gallons and that the worm tub, used to cool the distillate, was sited fifty feet above ground and contained 250 tons of water.

James Cassidy’s reputation as a horse breeder was confirmed by Bernard who commented that he was ‘celebrated throughout the district for his fine breed of horses.’

The 1839 edition of the Ordnance survey map clearly shows a gas-works adjacent to the distillery and Bernard later states that ‘the establishment is lighted throughout by gas,’ and that the distillery had a gas-works and gasometer on the property. When James Cassidy died in 1890 his son Robert Cassidy succeeded him. The early twentieth century was a

136 Ibid., p. 384.
137 Ibid., p.385. The reference to using cooling ponds fed from rivers is not unique in Irish distilling in these ‘pre-refrigerator’ times. When Joyce’s distillery at Galway was advertised for sale in The Connaught Journal on Thursday 6 February 1840 its assets were listed as including: ‘about 1,000 feet of cooling pipe placed in a rapid stream.’ Because of its location, this ‘stream’ could only have been the River Corrib. See The Connaught Journal, Thursday, 6 February 1840. When selling the Chilcomb distillery in New Ross for sale in 1853 the sellers made a benefit of a number of natural features provided by the distillery’s location. Like the Joyces with the River Corrib, they used the River Barrow for cooling purposes. The advertising stated ‘the worts are cooled by running through 1,200 feet of copper pipes, laid in a fine pond. … The low wines, feints, and spirits also are condensed by running through about 850 feet of copper cooling pipes laid in the same pond, which precludes the necessity of a worm tub.’ They also used the location of the distillery on what was obviously hilly terrain to best advantage since they claim that ‘there is no pumping required in the concerns save the worts from the underback to the receiver’: Nation, 1 Jan. 1853.
138 As well as his equestrian skill Cassidy respected heritage since he preserved older features which were of value. Bernard highlights one such item when he described ‘the chimney-shaft which is built in the old-fashioned style of one chimney inside the other so as to equalise the draft’: Barnard, The whisky distilleries of the United Kingdom, p. 386.
139 Ordnance Survey 6 ‘Map of county Kildare, 1837-8, sheet KE 026, plans LS 005.Plot ref no 9004186_1_1 dated 16 Sept. 2009.
difficult time when the taxation and restrictions of the First World War impacted heavily on industries such as distilling. Meetings were organised in order to protest against the government’s restrictions on breweries, distilleries, maltsters etc but the national interest was a deciding factor. In Monasterevan these problems were compounded by Robert’s death which precipitated a number of management changes including a period when his widow, Gwendella, assumed control, but the company went into voluntary liquidation in December 1921. A period of 137 years of close and successful association between Monasterevan and the Cassidy distilling family came to a final end during that Christmas season.

This study of the two major distillers in the Naas excise collection area so far discussed has one thing in common. Both relate to distilling families, the Colgans and the Cassidys, who retained their interest in distilling over a number of generations. However it is evident that in spite of a number of similarities, such as local status, agricultural and farming interests and the fact that both businesses combined malting brewing and distilling there were also critical differences. The Colgans present a picture of an established local family who operated their business in a traditional and apparently conservative manner. Until the later generations, the Cassidy family were obviously ambitious and while also presenting an image of established conservative living they also explored, seized and applied opportunities for development. Townsend states that the Cassidy distillery was notable ‘in that throughout its 137 years of existence it was run by one family.’ While the

---

140 A public notice in the Anglo-Celt stated that ‘A public meeting organized by the licensed traders of Cavan will be held in the Town Hall, Cavan on Sunday next, 24th June. The object of the meeting is to protest against the Government restrictions on the allied industries of Ireland, namely – breweries, distillers, maltsters, farmers, growing barley [sic] etc…Several prominent speakers from Dublin, Belfast and Co. Cavan will address the meeting.’ Anglo-Celt, 23 June 1917.
141 Leinster Leader, 27 Dec. 1921.
142 Townsend, The lost distilleries of Ireland, p. 102.
statement is true, this study illustrates that another notable aspect of the Cassidy operation was the manner of the development of the business over these years. The distillery’s evolution illustrates how the judicious application of progressively more advanced technical developments combined with appropriate capital investment created a large-scale industrial concern from a naïve rural plant over a relatively short time-scale. An important tactic in ensuring the success of this evolution was the way in which Cassidys tempered the nature and speed of developments with due consideration for the prevailing legislative circumstances. During the difficult times of the early nineteenth century for instance, Cassidys survived as a distillery because of the way in which they varied the size of their stills to maximise the benefits to be gained from the legislation then in force. A second important tactic was Cassidy’s involvement in trade and business associations. Where grievances or opportunities were perceived they were addressed or promoted though close involvement and by participation in making representations to parliamentary inquiries, by being part of trade representations, or ensuring publicity to create awareness of their requirements. It is notable that less successful concerns, such as the Colgans in Kilcock do not appear to have been active in this regard.

**Distilling at Leixlip, 1824-50**

The final aspect of this consideration of nineteenth century distilleries in the Naas excise collection does not centre on a single family but instead takes as its focus a site where a number of distillers chose to locate their distilleries at various times over the period. The town of Leixlip is a ‘gateway town to Dublin and located on the confluence of two great rivers.’\(^{143}\) The river Rye, the second of Leixlip’s two rivers, has provided a naturally endowed situation for industries requiring water for both process and motive use. On that

\(^{143}\) Colgan, *Leixlip, county Kildare*, p. 69.
river a secluded location to the north-west of the town, which in view of it situation and
topography is known as Rye Vale, has become extremely important for its role in the
incubation and furtherance of the linen and distilling industries locally. The availability of
the site’s excellent water-power, its proximity to the capital city and in particular the ease
of access to Dublin which the amended ‘Presentment System of 1774’ initiated, all
combined to make the Rye Vale site a particularly attractive location for newly established
industries.\footnote{Ronald Cox (ed.), \textit{Engineering Ireland} (Cork, 2006), p. 92.} In particular the Rye Vale site proved attractive to a number of innovative
industrialists seeking a suitable location for trialling newly developed versions of otherwise
traditional processes. In 1758 an innovative textile printing works was established by Dixon
and Taylor at Rye Vale in Leixlip.\footnote{Ada K. Longfield, ‘History of the Irish linen and cotton printing industry in the 18th century’, \textit{R.S.A.I. Proc.}, lxvii (1937), p. 42.} In 1765 Dixon abandoned the project and returned to
his native London.\footnote{Ibid., p. 183.} The works were subsequently leased by George Moore, a linen draper
of Bride Street in Dublin, and probably because of his inexperience in calico printing the
venture failed in 1768.\footnote{Ibid., p. 242.} The works were then leased by partners Nathaniel Cunningham
and Thomas Harpur. Of the two, Harpur was the more interesting partner since it was he
who ‘invented a watering engine for watering linens and cottons on the bleach.’\footnote{Harpur’s bankruptcy, ibid., p. 296. For quote on Fitzgerald, see ibid., p. 288.} After
Harpur was declared bankrupt on 10 June 1786 the concerns were leased by James Smith
who ‘was young, unmarried and mixed in the company of Lord Edward Fitzgerald.’\footnote{Seamus Cummins, ‘Pike heads and the calico printer, Leixlip in ‘98’ \textit{JCKAS}, xvi, no. 5 (1985/6), p. 418.} 

\footnote{Local tradition is that it is probable that Smith was a member of the well-established Smith family of Balbriggan who were involved in the linen and cotton business. This is based on the fact that ‘In 1783 Joseph Smyth’s [sic] of Balbriggan applied for grant aid for a cotton and calico factory at Balbriggan to the Irish
After his suspected involvement in the 1798 Rebellion, Smith was banished, as opposed to transportation to a penal colony, and it is thought that he settled in the Rouen region in France.  

Rye Vale ended its association with calico and linen printers when William Donnellan of the city of Dublin [and who was very likely the same or alternatively a relative of ‘William Donnellan, a[nother] linen printer, of Leixlip in 1798’] entered into a series of legal agreements with a number of other parties on 1 September 1824. It was apparent that Donnellan had used the leasehold of the premises as security to cover his debts since his leasing of Rye Vale to a Charles Thomas O’Donnell, gentleman, of Leixlip required a series of complex interrelated agreements. The leasing marked a change in direction for the premises because for the first time since 1758 the concerns were not being leased to enterprising linen printers but to Charles O’Donnell, who required the premises as a distillery.

House of Commons. Smyth, or his son James Smyth, United Irishman delegate of Leixlip in 1798, may have later moved to Leixlip… Smyth was given £2,000 in 1785. See Journal of the Irish House of Commons, ix, p. 227 and Stephanie Bourke, The Hamilton family and the making of Balbriggan (Balbriggan, 2004), pp 39-44, the information is also quoted in John Colgan, Leixlip chronology 1781-1799 AD at http://www.kildare.ie/ehistory. When the rebellion of 1798 broke out there was considerable activity in Kildare. Towards the end of May 1798, the north Kildare area saw government attempts to crush conspiracy and encourage handing over of weapons. The newly appointed lord lieutenant, Lord Cornwallis, offered pardon to rebels who surrendered their arms and took the oath of allegiance. It is apparent Smith was involved in the rebellion since he took the oath but never the less found himself ‘sent up to Dublin.’ See Seamus Cummins, ‘Pike heads and the calico printer, Leixlip in “98”’ p. 423. Copies exist of James Smith’s petition seeking clemency from the Lord Lieutenant together with his attached references from the duke of Leinster and from another calico printer, Clarke of Palmerstown, who had been Smith’s master when the latter was apprenticed to the trade. See petition of James Smith, state prisoner, to his Excellency Charles marquis Cornwallis, Lord Lieutenant General and General Governor of Ireland, date 1800 (N.A.I, Ireland – Australia transportation database, PPC 592)


150 Colgan, Leixlip, county Kildare, p. 134.
151 Colgan, Leixlip, county Kildare, p. 134.
The recommendations of the Wallace inquiry, when incorporated into legislation, saw an immediate increase in the number of aspirants to the distilling profession.\textsuperscript{153} As previously noted, immediately the legislative changes allowed it, Cassidy increased his stills at Monasterevan to two units during the year-ending 10 October 1824. O’Donnell’s new distillery at Leixlip, which became operational that winter, also had two licensed units, one of 782 gallons and one of 433 gallons. In the first year of operations, from 5 January 1825 to 5 January 1826, O’Donnell produced 50,086 gallons of spirit and since there was no malt deficiency charge it is apparent that his distiller must have been relatively competent in the use of the plant and equipment.\textsuperscript{154} On 5 August 1826 a ‘remarkably well-circumstanced distillery concerns... at Ryevale’ was advertised for sale by private contract by its ‘trustees’ Patrick Casey and James Rochford.\textsuperscript{155} An examination of the advertisement reveals that the description was not exaggerated since the former calico printing works now contained:

\ldots a never-failing supply of water, sufficient to work all the machinery, consisting of two pair of mill-stones, an excellent mashing engine, three sets of metal force and lift pumps, copper and still engines, together with mashing kieves, coolers, still charges [sic] and receivers, all in best possible repair, in perfect working order, being fitted up within the last three years, at an expense of upwards of £10,000.

\textsuperscript{153} In the year ending 10 October 1823 there were thirty seven licensed distilleries containing thirty seven stills operating in Ireland. In the three months ending 5 January 1825, approximately fifteen months later, the number had increased to sixty-four distilleries with a total of one hundred and seven stills licensed in the country. The figures illustrate the effect of Wallace’s recommendations both in the increase in the number of distilleries but importantly in the number of stills licensed since many distilleries now operated a number of stills in a single distillery. \textit{Twelfth report of the commissioners of inquiry into the collection and management of the revenue arising in Ireland, Scotland; \\&c. Excise: 1825, pp 523.}

\textsuperscript{154} \textit{Accounts of the number of gallons of proof spirits from a mixture of malt and corn... in Ireland and Scotland from 5\textsuperscript{th} January 1826 to 5\textsuperscript{th} July 1826, p. 7.}

\textsuperscript{155} \textit{The Freeman’s Journal, 5 Aug. 1826.}
On 1 November 1826, Timothy Greene, merchant of Capel St. Dublin, leased the distillery in trust, from Casey and Rochford for an annual rent of £125. On the same date Timothy Greene, merchant agreed with Patrick Cavanagh, chandler, Michael Cox, distiller, and Patrick Casey, Maynooth, gentleman, to ‘carry on the business or trade of distiller at Ryevale under the name, style and title of Greene Cavanagh and company.’ To that end the partnership was to have a capital stock of £12,000, ‘paid in proportions as mentioned in said deed.’ It is also probable that the Patrick Casey who participated in the partnership was the same Patrick Casey who was mentioned as trustee in the affairs of O’Donnell. The memorial also indicates that ‘all the estate and interest of the said Charles Thomas O’Donnell had become legally rested in the same Timothy Greene’ and as befits a majority shareholder Timothy Greene was to become the ‘cashier and manage money transactions of the said business.’ The partnership evidently got off to an excellent start since in their first year, 10 October 1826 to 10 October 1827, they produced a total of 68,479 gallons of spirits. Over and above sales for immediate consumption the partnership warehoused a total of 26,516 gallons of spirits. This gallonage could not have been in storage for very long since, even at the rent charged of 1d. per week per forty gallons, the sum charged for the service only amounted to £15 4s. 4d. Whether the spirits were being warehoused whilst awaiting duty-free exportation or because of a lack of

---

156 Memorial of indented deed of lease, Casey and Rochford to Greene, 1 Nov. 1826 (ROD, book 819, p. 404, no. 551739).
157 Memorial of indented deed of co-partnership, Cox, Cavanagh, Casey and Greene, 1 Nov. 1826 (ROD, book 819, p. 396, no. 551731).
158 Ibid.
159 Ibid. The memorial further clarifies this by stating that ‘ none of the said parties should endorse, sign, or negotiate any bill of exchange, promissory note or other security or money on any account whatsoever save said Timothy Greene.’
160 Distillery. Account, number of gallons of wash distilled in Scotland and Ireland; from 10th October 1826 to 10th October 1827, 1828, H.C. 1828 (415), xviii, 447, p. 4.
161 Accounts relating to distillery from malt and raw corn; ...spirits warehoused in Scotland and Ireland; the malt laws; &c. Twelve accounts 1828, H. C. 1828 (217), xviii, 415, p. 28. Until his business was sold to the partnership in 1826, O’Donnell had warehoused 20,774 gallons at a cost of £17 2s. 6½d.: ibid.
demand or whether the partnership were using the opportunity of the warehoused period in wood to improve the spirit quality is not evident from the information available. At this time, warehousing in wood was not compulsory, so one of the other reasons for the warehousing is most likely. There is evidence that during the following three years the partnership continued to produce substantial quantities of spirits and that the conversion rates of fermentable materials was well within industry norms.\(^{162}\) On 11 December 1829 the partnership of Greene and Cavanagh declared itself ‘indebted and unable to discharge debts to several people.’\(^{163}\)

The memorial of this latter agreement is again complex and lengthy but the outcome saw Patrick Cavanagh undertaking to pay off the debts and Joseph Lamphire of Ballyfermot being assigned the distillery. The trustees appointed by the creditors, Fottrell and Reynolds and James Jameson, had accepted Lamphire as their agent in the agreement. The involvement of James Jameson is interesting, since, although a member of a renowned distilling family, he had somehow managed to acquire a quarter share in the distillery which he then assigned to Lamphire in the agreement.\(^{164}\) The source of Cavanagh’s funds soon became clear when the interim position was subsequently consolidated by an indented deed of mortgage between Patrick Cavanagh and Lamphire with trustees on behalf of a ‘Rev. Handcock’s’ family who may have seen the situation as an investment opportunity.\(^{165}\) These funds allowed Cavanagh to repurchase the distillery from Lamphire and to form a new alliance with John Mc Naughten who is described as a ‘distiller of Leixlip.’ A totally

\(^{162}\) *Spirits*--(1.)--*An account of the total number of gallons of wash distilled by each of the distillers in Great Britain and Ireland.* pp 20-1, H.C. 1831 (243), xvi, 393.
\(^{164}\) Ibid.
\(^{165}\) Memorial of indented deed of mortgage between Joseph Lamphire and Patrick Cavanagh with Wm Phibbs, (trustee), 15 Dec. 1829 (ROD, book 854, p. 204, no. 570704).
new partnership emerged which saw the departure of Cox, Greene and Casey and a new distillery company between Cavanagh and McNaughton was formed.\textsuperscript{166} The agreed capital of the new partnership was again £12,000 and the distillery and concerns contributed by Cavanagh were valued at £8,000 with McNaughton paying £3,000 ‘within one week’ and the other £1,000 as required. The new partnership agreement between Cavanagh and McNaughton is summarised in a very detailed memorial. The contents make it apparent that the partners were planning to up-date and renovate the premises since a number of clauses make reference to this aspect including a statement that ‘a separate account should be kept of all monies to be laid out in the repair and improvements of said distillery.’ While Cavanagh agreed to superintend the outdoor business, including selling of the spirits and all cash aspects, McNaughton’s responsibilities extended from the receiving of corn to the sending out of the spirits.\textsuperscript{167}

The partnership was successful in re-opening the distillery since in the year ending 5 Jan 1833, John McNaughton is recorded as paying £13,146 16s. 8d. excise duty.\textsuperscript{168} In 1833 McNaughton was convicted of a distilling offence and after a ‘compromise’ he paid £150 out of the £200 fine. McNaughton again appeared before the ‘several courts of the exchequer’ in 1835. On this occasion and since he was fined just £10, his offence appears to have been little more than a misdemeanour.\textsuperscript{169} The distillery operated successfully until approximately three years later when an advertisement announced that, based on a decree obtained in ‘Her Majesty’s Court of Exchequer in Ireland’ it was intended to ‘sell by public

\textsuperscript{166} Memorial of indented deed of partnership, John McNaughton with Patrick Cavanagh, 11 May 1830 (ROD, book 859, p. 84, no. 573084).
\textsuperscript{167} Ibid.
\textsuperscript{168} Seventh Report of the commissioners of inquiry into the Excise establishment and into the management and collection of the revenue throughout the United Kingdom, British Spirits, p. 234.
\textsuperscript{169} Licensed distillers. Returns of the number of distillers, informations laid, and names and residences of all persons licensed to distil or rectify spirits, who have been convicted in the several Courts of the Exchequer, from 1st January 1827,1847, p. 5.
The ‘Rev Robert Handcock and others’ were named as plaintiffs and ‘Patrick Cavanagh, a minor, with others’ named as defendants. The Handcocks had apparently funded Patrick Cavanagh in 1829 when he dissolved the partnership with Cox, Greene and Casey but the documentation indicates that the Rev Handcock snr. and his wife Elizabeth, had died. The inheritors of the estate proceeded to call-in their funds. Again on this occasion as in 1829, William Phibbs, who was a major on half-pay of her Majesty’s twenty-seventh Regiment of Foot and Joseph Lamphire of Drimnagh Castle acted as intermediaries in the negotiations. The matter was resolved by an agreement dated 22 February 1839 when Patrick Cavanagh, Junior, of Goldenbridge and Joseph Lamphire of Ballyfermot entered into an agreement with William Phibbs who was acting as trustee on behalf of the Handcocks. The parties agreed that in consideration of £1,900 lodged to the credit of the Handcocks in the Bank of Ireland, the latter conveyed the lease on Ryevale to Lawrence Carton, merchant, in the city of Dublin. An examination of records for this period shows that the distillery was ‘silent’ during a number of years while the dispute was in progress. The distillery was in production during 1835 and 1836 but failed to produce during 1837 and 1838. Recommencing again in 1839 it operated continuously until 1845. This distillery was unique in the Naas excise collection area since it was not a family-owned concern. The concerns being located in a very suitable location with proximity to the Dublin market frequently changed hands and were leased by a number of different companies during the

---

170 The Freeman’s Journal, 16 May 1838.
172 Licensed distillers (Ireland). Return of the number of licensed distillers in Ireland, in each year, from the year 1835 to 1850, 1851, p. 2.
period 1824 to 1850. To aid understanding of these complex commercial transactions, they are presented schematically in Table 6.2.
Table 6.2 Rye Vale distillery ownership, 1824-1850.

<table>
<thead>
<tr>
<th>Year</th>
<th>Ownership/Transaction</th>
</tr>
</thead>
<tbody>
<tr>
<td>1824</td>
<td>William Donnellan, linen printer, owner</td>
</tr>
<tr>
<td>1824</td>
<td>Charles Thomas O’Donnell, converted premises to distillery</td>
</tr>
<tr>
<td>1826</td>
<td>Distillery for sale by trustees, [O’Donnell dead?]</td>
</tr>
<tr>
<td>1826</td>
<td>Partnership formed between T. Greene, P. Cavanagh, M. Cox and P. Casey</td>
</tr>
<tr>
<td>1826</td>
<td>Greene, Cavanagh and company operated distillery</td>
</tr>
<tr>
<td>1829</td>
<td>Greene, Cavanagh and company declared bankrupt</td>
</tr>
<tr>
<td>1829</td>
<td>Rev Handcock’s family funded P. Cavanagh</td>
</tr>
<tr>
<td>1830</td>
<td>Cavanagh and McNaughten purchased distillery with Handcock funds</td>
</tr>
<tr>
<td>1832</td>
<td>Distillery re-built and operated by Cavanagh and McNaughten</td>
</tr>
<tr>
<td>1837/8</td>
<td>Distillery silent</td>
</tr>
<tr>
<td>1839</td>
<td>Distillery for sale by Court of Exchequer; Handcocks withdrew funding</td>
</tr>
<tr>
<td>1839</td>
<td>Lawrence Carton purchased and re-opened the distillery</td>
</tr>
<tr>
<td>1845</td>
<td>Last record of the distillery in operation</td>
</tr>
<tr>
<td>1850</td>
<td>Premises described as ‘Old distillery’</td>
</tr>
</tbody>
</table>

Sources: Memorial of indented deed of lease, Donnellan to O’Donnell, 18 Sept. 1824 (ROD, book 795, p. 397 no.537332); memorial of indented deed of rental charge; Donnellan and O’Donnell to Hackett, attorney, 18 Sept. 1824 (ROD, book 795, p. 396, no.537331); memorial of indented deed of rental charge, Donnellan and O’Donnell to Beirne, and Clinton (deceased), 18 Sept. 1824 (ROD, book 795, p. 399, no.537334); memorial of indented deed of lease, Casey and Rochford to Greene, 1 Nov. 1826 (ROD, book 819, p. 404, no. 551739); memorial of indented deed of co-partnership, Cox, Cavanagh, Casey and Greene, 1 Nov. 1826 (ROD, book 819, p. 396, no. 551731); Memorial of indented deed of agreement, Fottrell, Reynolds, and Joseph Lamphire with Greene, Cavanagh, Casey and Cox, 11 Dec. 1829 (ROD, book 854, p. 30, no. 570530); memorial of indented deed of partnership, John McNaughton with Patrick Cavanagh, 11 May 1830 (ROD, book 859, p. 84, no. 573084); memorial of indented deed of conveyance, Acheson Lyle, remembrancer of the court of exchequer, Patrick Cavanagh, Laurence Carton and Joseph Lamphire with Phibbs and Handcocks, 22 Feb. 1839 (ROD, year 1840, vol. 8, p. 38, no. 205).
The famine years were difficult times for distillers. In their report, written after their comprehensive inspection of Irish distilleries and dated 6 July 1849, the English Surveyor General Examiners stated:

Spirit collections [in Ireland] were considerably lower this year than last (but in Bandon collection there was considerable increases [sic] ... there was less illicit distillation). Throughout our survey we found a complaint, very strong and general, of the scarcity of money, and an unprecedented dulness[sic] in all kinds of business which were uniformly ascribed to the general destitution of the country, and the great amount of emigration this year of the most wealthy part of the middle and lower classes of the people, who are taking with them a very considerable amount of capital and to these causes we think the decreases in the spirits duties may freely be attributed, as the spirit trade will no doubt be equally affected and even to a greater extent than many others and from the present state of Ireland it is very probable that the consumption of spirits in that part of the Kingdom will not increase for a considerable time.\footnote{Report of George McCallum and Mathew Hargreaves to the honorable commissioners of inland revenue, 6 July 1849 (TNA, CUST 119/34, folio 6).}

In view of the above report it is not surprising that a parliamentary return of licensed distilleries in Ireland in 1851, fails to show any distillery operating in Leixlip.\footnote{Distillers. Return of licensed distillers in England, Scotland, and Ireland; specifying the situation and excise collection in which such distilleries are situate; whether entered to use stills pursuant to the acts 4 Geo. 4, c. 94 and 6 Geo. 4, 80; whether using stills not sanctioned by any act of Parliament; if so, the date of license for using such stills, 1851, H. C. 1851 (386), liii, 265.}

Examination of evidence from the Valuation Lists for Leixlip confirms the situation. In 1850 Lot 14, Newtown consisted of ‘house, offices, old distillery, corn and flour mills’ leased by Laurance Carton and Alex Burke, it was valued at £64 5s. 0d. By 1869 the premises were described as ‘part dilapidated’ and were then in the ownership of William Pigott and valued at £40 5s. 0d.\footnote{County Kildare, RD Celbridge, no 1, ED Leixlip (Valuation Office, Valuation list no 7) and cancellation book, Feb. 1850 (NAI, no 5. 3934). I am also very grateful for the very substantial volume of information collected by John Colgan, Leixlip and so freely made available by him at: \url{http://www.kildare.ie/leixliphistory/documents/cancellation-books-leixlip-envorons.pdf}. I have used this site to access portions of Leixlip’s history given above.} However, the distillery was about to enter a new phase when its name was changed to ‘The Johnson Distillery Company’ in 1873. The condition of the plant had also changed since the adjective ‘new’ was now attached to the description of
the distillery in the valuation report. This research has shown that the distillery, after a period of closure had another short but interesting and extremely important role in the history of Irish distilling. It occurred when some eminent Irish technologists leased the buildings which they renovated to accommodate a novel process of distillation whose patenting has to-date gone unrecorded. This episode will be presented as an epilogue to this thesis.

Conclusion

The subject of this chapter has been the exploration of distilling in the Naas excise collection area during the first half of the nineteenth century. As in the earlier review of the eighteenth century, it has been shown that during this period, the course taken by distilling in the Naas collection accurately reflected the changes experienced by Irish distilling in general. Exceptions to this proposition occurred in a few localised instances in counties Kildare and Carlow due to the effects of the political disturbances of 1798 and the early part of the nineteenth century. The initial twenty-five years of the nineteenth century brought devastation to the distilling industry in Ireland in general and to distillers operating in the Naas collection in particular. It has been shown that only one distiller in the Naas collection survived that period and his family continued as distillers in Monasterevan until the early part of the twentieth century.

The revival of the industry brought about by the 1823 legislation encouraged new distilling enterprises and the Monasterevan distillery became one of three supervised from Naas. Two of the distilleries, Colgans and Cassidys, were family owned. This reflected the most common proprietary status of the industry at a time when the Jameson, Powers, and Murphy dynasties were busy establishing themselves elsewhere in Ireland. Since scale and
capital became important in the new approach to distilling, wealth or easy access to wealth assumed greater importance. In consequence the formation of partnerships was sometimes used to provide capital and this method was used to fund the third distillery mentioned above and sited at Leixlip. It had been the centre of excellence in Irish copper-plate linen and calico printing but with the decline of that industry and because of its excellent water supply and location it was converted into a distillery. During the first half of the nineteenth century Leixlip’s involvement in distilling was relatively unremarkable being managed by a series of distillers whose primary focus was shareholder value and financial returns. The Leixlip distillery, later in the 1880s, became the location for a remarkable experiment which modified the process of distilling and which attempted to simplify the production of the product now known as Irish whiskey.
Chapter 7 Epilogue

An innovative Irish spirit

Introduction

The previous chapter has shown how, among other effects, the liberal distilling regulations of the 1820s resulted in the establishment of a new distillery at Leixlip. This epilogue traces the history of a previously unrecorded event which occurred in that distillery which, had it succeeded, would have altered irrevocably the production of Irish whiskey.

During the final fifty years of the nineteenth century, the identification of organic chemicals and the ability to qualitatively determine their presence brought new understanding and knowledge concerning the nature of some of the numerous constituents present in many natural products including freshly distilled pot-still whiskies. This development led specifically to an awareness of the presence of unwanted chemicals in immature, traditionally distilled whiskies, particularly Irish pot-still whiskies. The costly remedy of ageing Irish whiskey in wooden casks for extended periods had been, and still is employed as a means of reducing the presence of these chemicals and refining the product before sale.¹ We have already seen how in the Naas revenue collection district, at Monasterevan, the Cassidy distillery was a traditional pot-still whiskey producer. Like the major Dublin pot-still whiskey distillers this family-owned distillery also warehouse-aged their products in wood—a process which ensured product quality while also conferring upon Irish whiskey many of its unique competitive advantages. Conversely, at Leixlip a

¹ This mechanism was subsequently shown to operate by the reaction of compounds in the wood which altered and reduced the presence of the unwanted chemicals; K. Nishimura, M. Ohnishi, K. Koga and R. Matsuyama, ‘Reactions of wood components during maturation’, J. R. Piggott, (ed.), Flavour of distilled beverages: origin and development (Chichester, 1983), pp 225-40.
newly patented distilling system was developed which reduced the levels of any unwanted chemicals in the final distillate thus substantially reducing the need for warehousing immature spirits in wooden casks.

Since its introduction and the subsequent ready adoption by Scotch distillers, of Coffey’s patented still in the 1830s, Irish pot-still distillers, through fear of competition had engaged in promoting the heritage, and by implication, the superiority of Irish pot-still whiskies. This publicity, although originally targeted at the product of Coffey’s patented still, engendered in Irish consumers a negative attitude against the product of all patented stills. Such perceptions, robustly advanced by Irish and particularly the Dublin based pot-still distillers, undoubtedly contributed towards Leixlip’s failure to gain market acceptance and led to an environment which contributed to the distillery’s very rapid closure.

In order to fully appreciate the circumstances of the development, this epilogue initially provides a brief understanding of the environment which surrounded distilling in mid-nineteenth century Scotland and Ireland when scientific discoveries brought a new awareness of the chemistry of whiskies and their production. The second part illustrates how the Leixlip distillery became the site of an innovative patented still which was

---

2 See for instance, Truths about whisky, a publication issued ‘on behalf of Messrs John Jameson & Sons, William Jameson & Co, John Power and Son and George Roe & Co.’ in 1878. The author stated that ‘they [the four firms] make, and can make, nothing but pot-still spirit; that is to say real genuine Whisky…’; Jameson, Truths about whisky, p. 7. This promotion of the pot-still did not confine itself to the nineteenth century. Sir Walter Gilbey in his pamphlet Notes on alcohol written in the very early twentieth century stated ‘the fire heat [of the pot-still] gives the spirit a character which distinguishes it from spirits distilled by the Patent still. It imparts to the Spirit the character known as empyreumatic, which is easily recognised in the product of the Pot-still and which is quite absent in Spirit produced by the Patent Still’: Gilbey, Notes on alcohol, p. 18.

3 Irish pot-still distillers had good reason to fear competition from distillers using Coffey’s still which produced high strength, pure spirits with ‘extraordinary efficiency.’ The eight Irish patent still users in 1860 produced 2.3 m.p.g. [millions of proof gallons] of whiskey in comparison to the 4.1 m.p.g. produced by twenty-seven pot-still distillers. Fears concerning the situation in Ireland and the rest of the U.K. led to industry efforts to restrict competition in the U.K. ‘These included the use of subsidised pricing rings and efforts to restrict entry to the trade; Weir, ‘The patent still distillers and the role of competition,’ pp 136-41, see particularly p. 136.
designed to use this knowledge in order to address the challenge of unwanted chemicals in immature spirits.

The application of chemistry to whiskey production:

When the German chemist Friedrich Wöhler synthesised urea in 1828 he opened up a new field of chemistry which subsequently became known as ‘organic chemistry’ and which grew rapidly as chemists developed an understanding of the chemicals found in nature.\(^4\) Wöhler’s work was followed by that of Louis Pasteur (1822-95) whose work on yeast provided a scientific understanding of the process of fermentation, a process critical to the wine, beer and spirits industry.\(^5\)

About this time also, those industrialists whose products were already subject to excise control and supervision, were increasingly subject to additional government product monitoring. In order to assure themselves of the authenticity of manufacture and to monitor final-product quality the excise authorities established an official state laboratory at Arundel Street, London at the close of 1842.\(^6\)

In that year George Phillips founded the Laboratory of the Government Chemist which in later years was better known by the name of its second home, Somerset House.\(^7\)

\(^7\) P. W. Hammond and H. Egan, *Weighed in the balance: A history of the Laboratory of the Government Chemist* (HMSO, 1992), p. 11. The founding of the laboratory by Phillips was not the first time that the excise had turned to chemistry in their efforts to monitor excisable products. The employment of eminent chemists at that time was a well established practice. Andrew Ure, formerly professor of natural philosophy at the Andersonian Institution, which later became the University of Strathclyde ’was one of the first scientists to earn his living as a consultant chemist’ and regularly analysed tobacco for the excise at Glasgow in the years before 1842. See Jennifer Ward, ‘Origins and development of forensic medicine and forensic science in England, 1823-1946’ (Ph.D thesis, The Open University, 1993) p.132. Available on-line at oro.open.ac.uk and accessed 18 October 2010.
The increasing and wide-scale availability of scientific knowledge may have caused Phillips to write in 1857:

\[\text{it was obvious that many manufacturers would attempt to continue them [malpractices] and that the law would be nearly inoperative unless some chemical or other scientific means could be adopted by which adulteration could be detected ...the laboratory was therefore established.}^8\]

While manufacturers of excisable products were very familiar with supervision at the point of production, this new initiative introduced random in-market monitoring of the finished product. The pioneering attributes of the initiative soon became apparent as the entrepreneurial George Phillips, a self-taught analytical chemist, ‘bred a grocer’ and an excise officer, extended the remit of the new scientific establishment.\(^9\) In order to ensure that excise officers ‘in the field’ were familiar with the new analytical techniques, excise examiners—a supervisory rank existing since 1705\(^10\)—applied ‘to be allowed to attend the laboratory’ and as a result they were ‘ordered to do so in batches of six, for a period of twenty-eight days, to receive instruction in the more useful scientific checks.’\(^11\) By 1869 a

\(^8\) Phillips, First report, p. xii.

\(^9\) P.W. Hammond, ‘Phillips, George (1806-1877), analytical chemist’ in Oxford dictionary of national biography (Oxford, 2004), online edition January 2008. http://www.oxforddnb.com/view/article/37851, accessed 4 October 2010. Owens says ‘one by one protection was afforded to other departments, ...the customs, merchant Navy, the Board of Trade, the Admiralty, the India Office, the Stationery Office, the Local Government Board, [and] the Foreign Office’: Owens, Plain papers, p. 296. In Phillips, First report, he recounts how the samples analysed ranged from tobacco to beer, malt, molasses, tea, spices and by 1852, even coffee and chicory were included. The analysis of lime juice for the British navies and many other items purchased for official use, even newspaper wrappings and sealing wax did not escape his attention. An important aspect of Phillips programme of sampling was its effect on the level of adulteration detected. For instance, in 1844, 146 samples of pepper were analysed and 122 or 83.5% were deemed to be adulterated. In 1856 out of 95 samples analysed 27 samples or 28.3% were adulterated: Phillips, First report, p. xiv. However, in 1855 another great pioneer in food science Dr Arthur Hill Hassell criticised the fact that prosecutions for food adulteration by the excise were declining. He stated ‘compared with the prevalence of adulteration how often do they institute prosecutions? Another reason is that they do not sufficiently employ the resources of science for the discovery of adulteration. They rely too much on the information of the excise inspectors, and too little upon science’: A. H. Hassall, Food and its adulterations (London, 1855), p. xxxii

\(^10\) Owens, Plain papers, p. 214.

\(^11\) This training programme was later extended to include lectures at the Royal college of chemistry and ‘a final examination by an imperial examiner’: Owens, Plain papers, p. 299.
total of ‘242 officers had been instructed in the best means of detecting the ordinary forms of adulteration in dutiable commodities.’

Technical progress eventually laid the basis for a chemical understanding of the mechanisms of many natural processes. This included the identification of the numerous products produced during the process of whiskey production. Ethyl alcohol is the primary alcohol present in whiskies and other spirituous beverages and is one of a series of chemical compounds classified as ‘alcohols.’ Chemists quickly discovered that apart from ethyl alcohol, the process of fermentation also produced other members of the alcohol family. These latter alcohols were characterised by boiling points which were higher than the boiling points of ethyl alcohol and, in consequence were technically classified as ‘higher alcohols’ or more usually ‘fusel oils.’

A major advance in the technical understanding of the composition of whiskies occurred when it was discovered that although the content of ethyl alcohol produced during fermentation by far exceeded the amount of fusel oil generated and, although the latter was present in extremely small amounts, the impact of fusel oils on taste was shown to be very important, particularly in whiskey production. Specific combinations of higher alcohols and even their individual concentrations were found to uniquely characterise types and even brands of whiskies. Conversely, excessive levels of the higher alcohols were also found to be detrimental to odour, flavour and taste properties and so the level of fusel oils remaining

12 Twelfth report of the commissioners of Her Majesty’s Inland Revenue on inland revenue, 1868-69, appendix, p. xv, H. C. 1868-69 (4094), xviii, 607.
14 Ibid., p. 61.
15 ‘Only one volatile compound, namely isoamyl alcohol [the principle component of fusel oil] is likely to be present in a concentration greater than 0.01% while most of the others are present in concentrations that rarely exceed 50 parts per million. Many compounds now understood to have an important impact on whisky flavour are present at parts per billion levels’: T.P. Lyons, ‘The production of Scotch and Irish whiskies’ in T.P. Lyons, D. R. Kelsall and J. E. Murtagh (eds), The Alcohol textbook: Ethanol production by fermentation and distillation (Nottingham, 1995), p. 148.
in the final product began to be monitored and managed in order to deliver a consistent end-product having a specific content of fusel oils particular to the product being produced. This control was carried out at the distillation stage in the production of spirituous beverages where the distiller operated the stills with the aim of balancing and reducing the higher alcohol content as appropriate to his brand while also ensuring the removal of deleterious levels of the compounds.\(^{16}\)

Subsequent warehousing in wooden casks was used to further modify the character of the spirit and convert it into whiskey. These changes are now known to be extremely complex and the most obvious one is the improvement in taste and flavour as a result of the reduction in fusel oil levels occasioned by two specific processes which occur during the ageing process. One process is now known to lower fusel oil levels due to their oxidation into other, more palatable and less noxious compounds while the second process results in the absorption of some fusel oils into the wood of the cask.\(^{17}\) While effective, warehousing suffered the disadvantage of being extremely costly when the capital required for cask purchasing, rent on warehousing, substantial evaporative losses, labour and working capital

---

\(^{16}\) Apart from operating parameters, still design and a still’s surface profile play a role in determining the residual levels of higher alcohols in spirit. These factors confer particular reflux characteristics on the still and this in turn affects the fusel oil content of the product. The industry abounds with stories of how accidents such as falling roof beams or other calamities unintentionally created surface indentations which beneficially affected subsequent whisky quality to such an extent that replacement stills have had such features faithfully reproduced. This was due to the importance attributed to the shape and design of stills in determining a brand’s organoleptic characteristics: Michael Jackson, *Malt Whisky Companion* (5th ed. London, 2004), pp 51-2, and David Daiches, *Scotch whisky* (revised ed. 1976, Glasgow) p.26. These products sometimes referred to as ‘congeners,’ which are now known to consist of such chemicals as propanol, butanol, amyl and iso-amyl alcohols, were also found to be noxious at high concentrations. Since amyl and iso-amyl alcohols are major constituents in fusel oil they continue to have a wide range of uses in the organic synthesis of chemicals such as pharmaceuticals and as a solvent for fats in industrial processing: T.P. Lyons, D. R. Kelsall and J. E. Murtagh (eds.) *The Alcohol textbook*, p. 313.

costs were taken into account. This consideration in particular encouraged unscrupulous whisky blenders to seek alternative ways of marketing immature spirits.

To allow this, two substances were coming into use as adulterants of whiskey in Scotland. The deliberate removal of fusel oils during distillation generated very substantial quantities of these chemicals and Edward Burns, quoting from *The North British Daily Mail* of 1 October 1872, observed that ‘a single commission agent in this city [Glasgow] on a single month disposed of 10,000 gallons of fousel [sic] oil.’ The potential of this readily sourced and economical supply of fusel oil, although potentially harmful to health, but possessing intoxicating effects similar to ethyl alcohol, soon became recognised as one of the major adulterants in the spirits industry and the Scottish whisky industry in particular.

Methyl alcohol or methanol was the second chemical used as a common adulterant in whiskies. Methanol became commercially important in 1854 when George Phillips assisted in the development of a means to render alcohol ‘un-potable without making it poisonous or unfitting it for use in the arts.’

Phillips discovered that an admixture with wood naphtha [a compound containing methyl alcohol] would meet the required conditions and after further investigations

---

18 These volumes were challenged by Professor Anderson, the noted Scottish organic chemist, who stated that in his opinion no more than 20,000 to 30,000 gallons of ‘fousel’ oil were produced annually in all Scotland. By then, chemical science had progressed and Anderson stated that ‘a certain part of it goes to the manufacturers of fruit essences, and there are other certain perfectly legitimate uses to which it is applied, and I know it is a fact that in some distilleries in Scotland the entire production is so used’: Professor Anderson’s letter to the *North British Mail*, 12 Oct. 1872. Dr Normandy gave evidence to the select committee inquiring into the adulteration of foods, drinks, and drugs in July 1855 in which he stated that he was familiar with Messrs Bowerbanks ‘large distillery.’ There he saw great pains employed in removing the fusel oils from the grain spirit which they produced. The oil which once had no value was used in lighting the distillery but in 1855 could be synthesised into ‘essence of jargonelle’ which had ‘precisely the odour of the finest jargonelle pear.’ He added that fruity essences, ingredients for perfumes and even an ether which facilitated the production of brandy in London was being produced from the waste fusel oil. See evidence of A. Normandy, *First report from the select committee on adulteration of foods, &c.* p. 71. This latter evidence was collaborated by another witness who stated that fusel oil obtained from the distillation of raw grain was used for the manufacture ‘of some kind of British brandy... in fact it converts whiskey into brandy’: evidence of R. D. Thomas, ibid., p. 102.

by the ablest chemists of the day, Dr Graham and Dr Hofmann, this mixture under the name of methylated spirits was legalised as a duty-free spirit.  

As a result of this work, methylated spirits which ‘proved an immense boon to trades requiring a cheap spirit’ was introduced. An act of parliament to legalise the production of methylated spirits came into force in October 1855 and ‘many illicit distillers went out of business due to the fact that manufacturing trades who used spirits could now obtain them just as cheap legally.’ While not considered important in an agricultural economy such as Ireland where there was little use for the substance, the development was extremely important in the industrial areas of the U.K. and particularly in Scotland where it was also quickly identified as a cheap adulterant for spirits.

**The adulteration of whisky in Scotland**

The publication in the *North British Daily Mail* on 25 September 1872 of the analytical results from a batch of sixteen whiskey samples which were purchased in Glasgow showed that:

> In our investigations into the nature of the so-called whiskies sold in Glasgow, so far as the specimens obtained from public-houses are concerned, although we had sixteen different samples, procured in widely different quarters of the city, analysed, we are sorry to say we failed to find amongst them a single example of the genuine unsophisticated article.

The article went on to clarify that the public-houses chosen in the survey were ‘second and third rate concerns’ and that it was their intention to ‘abstain from publishing the names of the parties by whom the liquor was sold.’ More importantly the newspaper published the ‘adulterants more commonly employed:

---

20 Ibid., p. 295. Wood Naphtha is crude methyl alcohol …it is made by the distillation of wood’: Simmonds, *Alcohol, its production properties and applications*, p. 304.
21 Ibid., p. 295.
22 Burns, *It’s a bad thing whisky*, p. 82.
24 Ibid.
Those which are of all others the impurities most commonly found are water, wood naphtha or methylc alcohol, and potato spirits, otherwise known as fousel oil or amylic alcohol.\textsuperscript{25}

\textit{The North British Daily Mail} indicated that the most common forms of adulteration were dilution with water, the addition of methyl alcohol or the addition of fusel oil. The newspaper article clarified that dilution of the spirit with water did not confer toxicity on the spirit but it warned that the presence of the other two ingredients could present potential health risks. It also gave some information on the nature and usual source of both these contaminants. Regarding amyl alcohol, it clarified that much of the chemical was removed at distillation except where considerations of yield tempted the distiller to avoid doing so, and this practice produced the inferior ‘low-run whisky.’\textsuperscript{26} With regard to methyl alcohol the article clarified that this ‘should never by any chance exist in whisky taken from the still.’\textsuperscript{27} The \textit{North British Daily Mail} clarified that ‘unlike amyl alcohol, it [methyl alcohol] should never find its way into whisky unless introduced with fraudulent intent.’\textsuperscript{28} In the course of that clarification, the newspaper added that methyl alcohol could be found in ‘finish’ the weak varnish used in wood working.\textsuperscript{29} Further results were tabled in a second report on 30 September 1872 which covered fifteen samples. Two were termed ‘high class whiskies,’ and one of these was an Irish whiskey purchased from a wine merchant. The first of these latter high class whiskies was found to be ‘perfectly pure’, and the Irish sample

\textsuperscript{25} Ibid. This article continued to itemise the other most common adulterants employed, which included chemicals such as, ‘vitriol or sulphuric acid, turpentine, sulphate of zinc, sulphate of copper, chloride of sodium or common salt, shellac, chlorine water, caramel or burnt sugar commonly known as rum colouring, saccharine, gummy, and extractive matters and in a few instances, wines of very low quality, as prune wine, to which whiskies owe their rich dark yellow tinge.’
\textsuperscript{26} Ibid.
\textsuperscript{27} Ibid.
\textsuperscript{28} Burns, \textit{Bad whisky}, p. 65.
\textsuperscript{29} \textit{North British Daily Mail}, 25 Sept. 1872.
was recorded as being ‘very good whiskey, but rather new.’ All other samples were adulterated or defective in some way.

The published data was subjected to much criticism from industry sources and a prolonged debate ensued. The Glasgow publicans and the members of the Association of Wine and Spirit Merchants of Glasgow quickly addressed the problem so that when the excise carried out a sampling operation, three weeks after the publication of the initial results they were unable to find any adulterated whisky. It should be noted that in view of the quality of analytical chemistry at the time, the published results, and particularly their reported levels of accuracy, have become a matter of debate and some controversy.

**Whiskey quality in mid-nineteenth century Ireland:**

In 1866, the tenth report of the British Inland Revenue indicated that for the ‘last two or three years’ and partly ‘as a result of the exertions of certain members of the Pharmaceutical Society’ tests had become available which allowed the testing of ‘surreptitious beverages under consideration’ for ‘prohibited materials.’ This development of a reliable chemical test allowed the monitoring of beverages for adulterants such as methylated spirits and as a result some branded medicines were uncovered as stimulants containing such ingredients. Some four years before, in 1862, Ireland appointed its first public analyst and Dublin as a result became the third city in the United Kingdom, after ...
London and Birmingham, to have its own food specialist.35 ‘Dr Charles (later Sir Charles) Cameron had an extraordinary long tenure as Dublin Analyst from 1862 until 1921.’36 From the start of his long career Cameron advanced public health interests in Ireland and the UK generally.

The 1860 Act was in many ways very defective and proved practically inoperative in every place except Dublin. In the first year of his appointment Cameron examined forty-six articles of food and eleven drugs. Out of nineteen samples of milk he examined only one was pure. Much as a result of Cameron’s success in prosecutions in cases of adulteration, the 1860 Act was amended. Following the 1870 Act, he was chosen by thirty-three counties and boroughs in Ireland and was humorously referred to as ‘The Public Analyst for Ireland.’ 37

Most accounts of Cameron’s very obvious ability in food science concentrate on his expertise in, and his publications on matters pertaining to milk, water and drugs, but he was also a very active participant in effort to improve Irish whiskey standards.38

The adulteration of whisky in Ireland was apparently not as wide-spread as reported in Scotland due perhaps to the relative absence of industries which demanded alcohol as part of their processes. Some examples of the practice in Belfast had been publicised but with regard to the situation in the rest of Ireland, Sir Charles A Cameron, stated in 1874 that:

I think that the practice [adulteration] is by no means extensive...I have examined an immense number of specimens of whisky in Ireland, and a large number have been

37 Burns, ‘Sir Charles A Cameron… p. 17.
38 Ibid.
sent to me from Glasgow...I have never found any adulteration whatever in whisky...I have never yet been able to get a specimen of adulterated whisky in Ireland and I have only heard of one specimen being got adulterated.\textsuperscript{39}

The main issue in regard to Irish whiskey quality at this time did not come from product adulteration but arose from the determination of Irish distillers to maintain pot-still distillation as one of the important differentiations between their product and Scotch whisky. This policy and specifically since pot-still distillation was less effective than patent distillation in removing fusel oil, concerns were raised regarding its residual content in Irish whiskey.

A major controversy concerning this issue arose in the 1870s when many Scotch distillers either sold their spirit into Ireland or set up operations in Ireland in order to blend their product with Irish whiskies. In this way it was possible to blend freshly distilled Irish pot-still spirits containing high levels of fusel oil with Scotch patent-still spirit containing lower levels of the oil so that the final product contained a more acceptable level of the offending substance thus allowing it to be brought to market without the costs and delays involved in long term warehousing. This process also allowed the Scotch distillers to dispose of their cheaper patent-still produce at the more attractive market price which Irish whiskey commanded. George Anderson, M.P. for Glasgow, stated on 4 April 1876: ‘in one Irish port, Belfast, he believed, it reached 5,000,000 to 6,000,000 gallons per annum.’\textsuperscript{40}

Irish distillers objected to the trade since many of the blends produced contained little Irish whiskey and in consequence they believed that the distinctive nature of their product was

\textsuperscript{39} Report from the select committee on adulteration of food act (1872); together with the proceedings of the committee, minutes of evidence, and appendix 1874, pp 227-9, H.C. 1874 (262), vi, 243. For examples of whiskey adulteration in Belfast see comments by Dr Hodges in The Pharmaceutical Journal, (20 Apr. 1872), p. 851.

\textsuperscript{40} Hansard 3, H.C. Debate 4 Apr. 1876, vol. 228, cc 1199.
debased and Irish whiskey as a category undermined while Scottish distillers availed of the reputation of Irish whiskey overseas by re-exporting their product from Irish ports.

Figure 7.1 Example of advertisement rejecting the use of blending

---

**Dublin whiskey.**

We the undersigned distillers of the city of Dublin having ascertained that large quantity [sic] of Scotch patent still silent spirit are constantly blended with country made Irish whiskey in the Government warehouse, in this country (but particularly in Dublin and Belfast), exported to England and sold there as Pure Dublin Whiskey most strongly advise our customers, and all who wish to purchase pure Dublin whiskey, to see first that the casks have the brands and trade-mark as at the foot of the Distillery whose make they wish to buy, and that they have not upon them the word ‘Blended.’

J. J. & S. John Jameson & Son
J William Jameson & Co.
P John Power & Son

Source: *The Irish Times*, 5 October, 1874.

Advertisements such as Figure 7.1 became common features in the press of the time since it was believed that the supervision and control practised by the excise over such activities was quite lax. William O’Sullivan, M.P. for Limerick, speaking in the House of Commons on 4 April 1876 in support of a motion calling for a select committee to investigate the practice provided some examples of ‘Irish whiskey’ blends produced in Irish customs and excise warehouses. Irish whiskey blend number 3,634 was produced in the Dublin custom’s warehouse in December 1875 and contained 6,794 gallons in total. This consisted of 4,610 gallons of patent silent spirit and 2,184 gallons of Irish whiskey. In the same month, Irish

---

41 *The Irish Times*, 5 Oct. 1874.
whiskey blend number 3,504 contained ‘from a Glasgow distillery, 1,162 gallons of patent 
spirits; from an Edinburgh distillery, 5,109 gallons; from Cameron Bridge distillery 1,633 
gallons; and 299 gallons of Irish whiskey or about three and a half per cent of the whole 
content.’

On 14 December 1874 Messrs John Jameson and Son wrote to the Freeman’s 
Journal concerning an incident in which they apprehended a trader bottling a blend which 
was fraudulently labelled as being a Jameson whiskey. The paper consequently carried a 
leading article which stated:

Messrs Jameson and Son appear to have caught certain traders in flagrante delicto – not only blending the whiskey – which we suppose could not under the present law be punished– but having the mixture bottled and labelled – as they say publicly by the Custom House officials – as ‘John Jameson and Sons’ “Finest Old Dublin Whiskey.”... It is no secret that large quantities of Scotch and other inferior whiskeys are brought into the Custom House, and never go out again under proper denomination. ...They are ‘blended’ with Irish whiskeys of first-class brands under the eyes and with the cognisance of the authorities, and then sent out as pure whiskey of some celebrated Dublin maker. ...It is adulteration, only worse than the ordinary adulteration, in that the Government lends its aid to protect the adulterator.

On 17 December 1874 the Freeman’s Journal was forced to retract their accusations 
regarding the actions of the customs officers in the Jameson affair. Their leading article of 
that date stated:

We have pleasure in calling attention to the letter of a ‘Customs’ Officer, which we publish to-day, in reference to the case of “mixing “whiskey” [sic] to which we lately adverted. It is very satisfactory to find that instead of affixing labels to the bottles themselves, the officers of the Customs-house were the means of exposing the deception. We are further informed that the officials do not permit mixed or blended whiskey to leave the bonded stores without all distinctive makers’ names or marks being obliterated.

42 Hansard 3, H.C. Debate 4 Apr. 1876, vol. 228, cc 1192. 
44 Ibid., 17 Dec. 1874.
This led to a controversy in the press of the time but the damage had been done and the incorrect charges regarding the role of the excise in this affair were to stick.\footnote{See \textit{The Freeman Journals} dated 2 Feb. 1876, 21 Feb. 1876, 26 Feb. 1876, and the Dublin Whiskey Distillers Co (Ltd) [DWD] advertisement in ibid., 3 Mar. 1876.} Two years later, in 1876 speaking with regard to such practices, and in particular the apparent inaction of the excise, Charles Stuart Parnell M.P. stated in the House of Commons that ‘if the only province of the Revenue Department [was] to look after the revenue... they were used to very bad purpose.’\footnote{\textit{Hansard 3}, H.C. Debate 4 Apr. 1876, vol. 228, cc 1213. C. S. Parnell also added on that occasion ‘that in such circumstances the sooner they [the Irish] had their own Customs House under the control of an Irish parliament, and their own Irish Chancellor of the Exchequer, the better’: ibid., cc 1213.}

As noted the practice of blending was well established in Dublin but Belfast was even worse. Philip Callan, M.P. for Dundalk stated that ‘... Belfast, was the principal city in which this fraudulent blending was carried on, [while conversely] the Coleraine distillery was exceedingly well-known for the quality of its whiskies.’\footnote{\textit{Hansard 3}, H.C. Debate 4 Apr. 1876, vol. 228, cc 1215. All this activity was beneficial for Belfast distillers since it is notable that when Bernard visited Belfast in the 1880s, the Dunville distillery had been newly built on a seven acre site in 1869, while a consortium of Kirker, Mitchell and Wilson, [entitled The Irish Distillery] had also constructed a new distillery with a reputed output of 2 million gallons per annum. The newly constructed [1882] distillery of Avoniel owned by William Higgins refused entry to the author who stated that it was a ‘patent still distillery with an annual output of 850,000 gallons.’ See Alfred Bernard, \textit{The whisky distilleries of the United Kingdom}, pp 426-30.} During the debate, William O’Sullivan, M.P. for Limerick stated ‘that to the credit of the Cork merchants be it said, this fraudulent practice was almost unknown there.’\footnote{\textit{Hansard 3}, H.C. Debate 4 Apr. 1876, vol. 228, cc 1190.} The reference to the ‘country made Irish whiskey’ in the advertisement in the \textit{The Irish Times} of 5 October 1874 has particular relevance since it implies that the Irish whiskies being used in the blending operations had a rural origin.\footnote{This accusation received support from four of the most prominent firms of Dublin distillers who in 1879 coordinated through one of their group, John Jameson and Sons, the publication of a book ‘aimed at the practices of the fraudulent traders by whom silent spirit...is sold under the name of whisky’: chapter 1 in Jameson and Sons, \textit{Truths about whisky}. Interestingly the distillers used the spelling ‘whisky’ in their defence of Irish ‘whiskey’. In ibid., p. 9 they refer to ‘provincial’ whisky as being ‘of a cheaper and coarser character.’}
Revival of distilling fortunes

The early 1870s was a time of crisis for Irish industry. The world-wide industrial boom had ended in 1874, British manufacturers flooded the Irish market and prices fell. Urban growth was virtually negative and seven breweries closed within a radius of twenty miles of Tullamore between 1880 and 1900. ‘The most striking instance of how exports could alter the fortunes of an industry is afforded by distilling... exports doubled between 1860 and 1870 and again by the 1890s.’ In light of this, it is significant that a number of little-known distillery operations commenced in rural areas of Ireland about this time. On 7 November 1873 Frederick Olive, who in later documents is described as distiller, of Castle Daly in county Westmeath sold two freehold pieces of land to John Sutcliffe of Manchester who was acting as agent for Castle Daly Distillery Co. John Belson Kane, civil engineer of Tullamore agreed that in return for a sum of £14,000 he would contract to have a distillery set up and in good working order by 1 May 1874. Building the distillery commenced in February 1874 while on 23 March 1882 the distillery was subsequently wound up. In the interim, stocks of its whiskey were available on the Dublin whiskey-broker market. But the Castle Daly distillery was not the only new distillery to commence operations at this

‘The well-tried plan of pot-still distillation, and of maturation by age alone, is superior to any that is made, even upon the same method, by any of the provincial distilleries’. Ibid., p. 24.

51 Ibid., p. 147. These were the breweries in Mullingar, Athlone, Birr, Mountmellick, Kilbeggan, Rosanalis and Tullamore: Lynch and Vaisey, *Guinness’s brewery in the Irish economy*, p. 97.
52 Cullen, *An economic history of Ireland since 1660*, p. 157.
53 Board of trade, companies registration office, files of dissolved companies, company number 7793, Castle Daly distillery co. ltd. (TNA, BT 31/1910/7793).
time. Francis Guy’s *County and City of Cork Directory for 1875–6* stated that in the small village of Belgooly, which was ‘twelve miles from Cork city and three miles from Kinsale’:

The newly established South of Ireland and County Cork Distillery Company Limited,\(^56\) has considerably improved this locality, the company having expanded about £25,000 on their premises at Belgooly. When in full operation, this distillery will give employment to a large number of persons, in anticipation of which several new houses are in course erection. In consequence of the increased facilities for stock-feeding and dairy-farming, land is also changing hands at increased rents.\(^57\)

The Chairman of the company was Hon. Charles William Smyth, ‘who had taken the name of Smyth only in lieu of his patronymic’ [Mountcashel].\(^58\) The Managing Director of the company was George Simpson a member of Cork Corporation and he was also ‘a commission and insurance agent’ in the city of Cork.\(^59\) The registered office of the company was, interestingly, in the W. & A. Gilbey offices 21, South Mall, although no direct link to this important U.K. wine and spirit merchant could be established.\(^60\)

The *Fifteenth report of the Inland Revenue* published in 1872 contained an interesting section, which although extensive, requires reproduction in full in order to appreciate adequately the direction in which whiskey tastes were developing at that time.

A change in the public taste, as regards spirits, seems to be gradually taking place: both England and Scotland are showing a preference for Irish whiskey. Broadly speaking, Scotch spirits used to be made from malt, and Irish spirits from a mixture of malt and grain. English spirits it is well known were generally consumed in the shape of gin or other compounds. But both gin in England and malt whiskey in England are gradually giving place to a spirit resembling’ and called, Irish whiskey,

---

\(^{56}\)The company had been originally set up in 1874 with a capital of £100,000 under the name of the South of Ireland and county Cork distillery company which was afterwards changed to the Balgooly distillery company limited. See *Re The Balgooley distillery* (1886), 17 LR Ir 239. I wish to thank Elaine Given for providing a copy of this law report.


\(^{58}\)Ibid., p. 244. The family possessed a range of titles including Earl of Mountcashel, Baron Kilworth, Viscount Mountcashel and their residences included Moorepark close to Fermoy. Charles William Smyth was J.P for both counties Cork and Waterford.

\(^{59}\)Ibid., p. 521 [corporation member] and p. 692 [profession]. Other directors were William Wallace, London, Capt. John H.G. Holroyd of Youghal, William Bostock, Liverpool, Capt. H. Hathway, Bristol, and Thomas Earl Weekes of Cork. Holroyd, like Smyth was a J.P. while Weekes was both a commission and tea agent. See Ibid, p.540 [Board], p. 325 [Holroyd] and pp 545 and 636. [Weekes].

\(^{60}\)Ibid., p. 581.
though certainly not made exclusively in Ireland... For the superseded malt spirit was sooner fit for consumption than grain spirit, the latter being so greatly improved in quality and value by age that it is kept in bond commonly for two or three, and sometimes for six or seven years, and thus it is owing to the present fancy for Irish whiskey that the quantity of spirits in our warehouses has considerably increased.  

The report observed that the quantity of spirits in bond in Ireland at the end of 1871:

‘approached very nearly the supply required for two years consumption in that part of the United Kingdom.’

The stock levels had increased substantially not only in Ireland but also in Scotland and England. The full extent of the increase in bonded stock in the three areas is evident from an examination of Table 7.1.

<table>
<thead>
<tr>
<th>Year</th>
<th>England</th>
<th>Scotland</th>
<th>Ireland</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1867</td>
<td>1,088,500</td>
<td>3,604,302</td>
<td>6,797,185</td>
<td>11,489,987</td>
</tr>
<tr>
<td>1868</td>
<td>1,305037</td>
<td>3,841,034</td>
<td>7,036,544</td>
<td>12,182,616</td>
</tr>
<tr>
<td>1869</td>
<td>1,556,668</td>
<td>4,747,237</td>
<td>7,187,409</td>
<td>13,491,314</td>
</tr>
<tr>
<td>1870</td>
<td>2,008,068</td>
<td>6,447,638</td>
<td>8,485,443</td>
<td>16,941,149</td>
</tr>
<tr>
<td>1871</td>
<td>2,459,624</td>
<td>6,609,444</td>
<td>10,141,343</td>
<td>19,210,411</td>
</tr>
</tbody>
</table>

**Source:** Fifteenth report of the commissioners of Her Majesty's Inland Revenue, 1872

In the following year, the Sixteenth report on inland revenue, when commenting on the samples of spirits analysed during the year at the excise laboratory, stated:

None of the samples sent up for analysis by the police or officers of the excise have been found to contain any of the ingredients prohibited by the Act. Some of the samples of whisky have been of very inferior quality. Irish whisky, when first manufactured, generally contains a considerable quantity of fusel oil, which becoming modified by age imparts to old whisky its characteristic flavour. This whisky has recently risen greatly in price, and much of it appears to have gone into...

---

61 Fifteenth report of the commissioners of her majesty’s inland revenue on inland revenue for the year ended 31st Mar. 1872 .p. 7, H. C. 1872 [c.646], xviii, 259.
62 Ibid., p. 7.
consumption while quite new, an attempt being made to cover its rawness by the addition of caramel, sugar, or wine. It is probable that much of the bad effect produced by drinking whisky, and which is ascribed to adulteration, is due to the very deleterious fusel oil which is present in new whisky.  

The involvement of Dr Cameron in the distillation of Irish whiskey

On 10 June 1874, Dr. Cameron, Dublin city analyst, gave evidence to the committee investigating the efficacy of the Adulteration of Foods Act (1872). On that occasion he provided details on the composition of Irish whiskey which his position as analyst had provided:

A large proportion [of whisky] in the country districts is sold almost immediately after being made, and it contains a most objectionable ingredient, called amylic [amyl] alcohol by chemists, but well known under the name of fusel oil; this substance is worse than any adulterant which can be put into whisky: whisky is often sold within a week or two after it is made, and it is so fiery then that it can bear a large dilution with water.  

It is evident from Cameron’s evidence that this property of newly distilled spirits was being exploited in order to mask the taste of heavily diluted spirits. In excessively diluted spirits, the pungency imparted by the presence of raised levels of fusel oil was used to disguise any dilution which had taken place since the final product retained some of the sharpness and taste of normal spirits:

I examined thirty-four samples of whisky for the Corporation of Waterford recently, and I found all of them free from any adulterants; but I found some of them from fifty-two to thirty per cent under proof [diluted] and full of fusel oil.

In another exchange while giving evidence Dr Cameron indicates that he had a clear understanding of the importance of certain levels of fusel oil in whisky:

Q. 4620: We have been told by several witnesses that this fusel oil, which is so very injurious in new spirit, becomes innocuous by keeping, are you of that opinion?

---

63 Sixth report of the commissioners of Her Majesty’s Inland Revenue on inland revenue for the year ended 31st March 1873, p. xv, H. C. 1873 [c.844], xxi, 651.
64 Report from the select committee on adulteration of food act (1872), p. 228.
65 Ibid., p. 228.
If the fusel oil be taken out of whisky, the whisky becomes spirits of wine, flavourless and odourless almost; and you can never improve it by keeping it for any number of years. There is this difficulty in new whisky that it contains fusel oil, and if you drink it when it is new, the effect of it is perfectly maddening. If you take the oil out of the whisky, the whisky then becomes pure spirits of wine and it does no harm, but it does not possess the flavour which characterises whisky. If you allow it to remain, in the course of time it ripens into agreeably flavoured ethers, and other matters, which confer upon each of the strong alcoholic beverages its characteristic flavour and odour but it takes time to do it.66

Cameron, in subsequent questioning stated that whilst he drank five year old product, he was of the opinion that whiskey should not be removed from the government warehouses for at least one year.67 It was well known that both Irish and Scotch whiskies considerably improved in quality, and consequently in value with cask-ageing. A parliamentary paper had commented on the fact in 1870:

Ever since the year 1823 the Scotch and Irish distillers... had enjoyed the privilege of depositing their spirits in warehouse without payment of duty. As the spirits produced by them were of a kind which matured, and acquired additional value, with age; this privilege, notwithstanding there was no allowance for waste from natural causes [evaporation, leakage etc] when in warehouse, was still of much use to them; the increased value of the spirits and the interest on duty more than compensating for the loss sustained in paying duty on the quantity wasted.68

However, as has been pointed out, the levels of Irish spirits being warehoused at this time was at a record level and this was proving expensive. In 1872 the volume of German spirits imported into Britain fell sharply due to a failure of the potato crop in the United Kingdom and the consequent diversion of potatoes from spirit manufacture in mainland Europe to the United Kingdom food market.69 In spite of this shortage of imported spirit the Inland

66 Ibid., p. 228.
67 Ibid.
68 Report of the commissioners of inland revenue on the duties under their management for the years 1856 to 1869 inclusive; with some retrospective history 1870, p. 13, H.C. 1870 (c. 82), xx, 193.
69 Sixteenth report of the commissioners of Her Majesty’s Inland Revenue, 1873, p. 9.
Revenue’s sixteenth report issued in 1873 again noted the continuing rapid increase of spirits being ‘deposited duty free in stores under revenue lock.’\footnote{Ibid., p. 9.}

As it is a well established fact that the more injurious properties of spirits are greatly modified by age, old spirits being much less exciting as a beverage than new, it is gratifying that persons are found willing to lock up so much capital while this improvement is being effected [sic]. The net value of spirits in bond cannot be less than £3,000,000.\footnote{Ibid., pp 9-10. The sum of £3,000,000 in 1880 has been estimated as being worth approximately £145,000,000 to-day. See National Archives currency converter at \url{http://www.nationalarchives.gov.uk/currency/results.asp#mid}, accessed 5 March 2011.}

As has been seen, at that time the reduction in fusel oil levels in the final product could only be achieved by either blending or wood-ageing. It was not long before those with a technical ability began to examine if spirits with low levels of fusel oil could be produced by the use of specially adapted stills. In view of the public health aspects of such a development, to persons such as Dr Cameron, Dublin’s public analyst, the challenge must have been irresistible and as seen, his understanding and appreciation of the problem was apparent from his evidence at the parliamentary hearing of June 1874.\footnote{See footnotes 64 and 66, this chapter.}

**A newly patented still**

Nearly one year later on 30 April 1875, the *Irish Times* carried a leading article in which it stated:

> Mr Arthur Dudgeon communicates to us the fact that an association of gentlemen in Dublin has for some time been engaged in a series of experiments, under the advice and superintendence of Doctor Cameron, to ascertain the best method of expelling fusel oil from whiskey during the process of distillation. These experiments have been carried on with the sanction of Her Majesty’s Commissioners of Inland Revenue in an apparatus erected for the purpose in Dr Cameron’s laboratory...The apparatus is that known to chemists as Johnson’s still, and was first brought under the notice of the association referred to as a still capable of removing fusel oil...new whiskey can be sold as soon as it is manufactured without any deliterous [sic] ingredients.\footnote{The Irish Times, 30 Apr. 1875.
George Johnston of San Francisco had taken out Letters Patent number 1569 on 20 May 1869 for his invention of an improved design of a still for use in the production of brandy and whiskey. The still which he registered was a complex unit which bore many similarities with Coffey’s earlier patent still of 1830. Johnston made five claims for his design and one of the most important of these was his third claim which stated:

I claim introducing a quantity of water into the chambers of the vessel B sufficient to free the alcoholic vapours of their fusil [sic] oil and other impurities on their passage from the alembic to the refrigerator when working continuously or in separate charges as, herein described.\textsuperscript{74}

This technique of water addition during distillation is to-day termed ‘extractive distillation’ and is employed in modern distillation columns in order to purify spirits for beverage production.\textsuperscript{75} In spite of this advantage, Johnston’s technique being based on a columnar, or

\textsuperscript{74} Letters patent number 1568, 20 May 1869, U.K. Intellectual Property Office, Newport, Wales, p. 10.

\textsuperscript{75} The process is sometimes called ‘hydro-selection’ and in modern spirit production the addition of water takes place in a third column placed between the analyser and rectifying column. This technique produces a flavourless product or ‘neutral spirit’. See Frank Robson, ‘The Role of continuous distillation in spirit production’ lecture available on the internet at http://www.ibdasiapac.com.au/asia-pacific-activities/convention-proceedings/2006/Papers%20&%20Presentations/Robson%20Frank%20ppt.pdf, assessed 2 November 2010. ‘Extractive distillation is more and more commonly employed in industry and is becoming an important separation method in chemical engineering.’ See Chapter 2. ‘Extractive Distillation’ in Zhigang Lei, Biachua Chen, Zhongwei Ding, \textit{Special Distillation Processes} (Elsevier, 2005), p. 59. The
patent still design, ran counter to the Dublin distillers promotion of, and in consequence the public’s perception of the superiority of pot-stills for Irish whiskey production which prevailed at that time in Ireland. The design which emerged from the research in Cameron’s laboratory retained all the advantages which Johnston claimed for his design but employed a ‘pot’ design for the two initial stills, the wash and low wines stills while Cameron continued to use a combination design for the final stage of distillation, or spirit still. The still design, as shown in Figure 7.3 below was submitted as a patent application by Arthur Dudgeon, the writer of the letter to the Irish Times in April 1875.

Figure 7.3 Outline design of Dudgeon's distillation unit.

Dudgeon’s design eliminated the column and plate design of Johnston’s first stage, a feature which could create an unwelcome association between Johnston’s still and Coffey’s earlier patented unit. Instead, his design featured twin pot-still units, a wash and low-wines still. In the second claim of his patent application, Dudgeon explained the technical mathematics of the technique are modelled in N. Vyazmina, D.Baranov and A. Vyazmin, ‘Regimes of extractive distillation in ethanol production’ Proceedings of European Congress of Chemical Engineering (ECCE-6), Copenhagen, 16-20 Sept. 2007.
rationale behind this replacement of Johnson’s initial column with his two pot-stills as follows:

The second improvement consists in arranging the chambers of the still side by side in the same manner as a series of Wolff’s bottles, whenever …it may be deemed advisable to do so, and the separate chambers may be on the one level or they may be stepped one above the other, each on a higher level than the other, though side by side, in order that the liquor condensed at the bottom of the chambers may be returned by means of connecting pipes or cocks to the adjoining chambers below.76

One really creative step in this design was brought about by viewing each chamber in the initial column still in Johnston’s design as separate distillation units.77 Whether the adoption of this pot-still design was driven by technical requirements and distillation efficiency or by the Irish public’s positive perception of pot-still distillation is not immediately evident.

By employing ‘pot’ shaped wash and low wine stills in their new design, Dudgeon and his partners tried to avoid being classified with the widespread negative associations of patent stills then promoted by Irish distillers. His patent application claimed a total of fifteen improvements over the Johnston still and in claim number fourteen he retains but improves on Johnston’s very important method of purification of the vapour by the addition of water.

Another point of note is Dudgeon’s assertion in claim number fifteen that the system could be balanced to run continuously.78 By the date of the publication of the

78 Letters patent number 3037, 30 Aug. 1875, U.K. Intellectual Property Office, Newport, Wales, p. 5. Dudgeon introduced several important improvements over the Johnston still. In the wash-still he placed a steam-coil, also an open steam-coil with perforated and cooling radial arms. These served to keep the hot wash constantly in motion, and so accelerated evaporation. The escaping steam from the radial arms constantly impinged against the still bottom and kept it clean. The same apparatus was applied to the low-
information on Dudgeon’s still in the *Irish Times* of April 1875 the design had already been
the subject of a provisional patent application on 4 January 1875 so that the necessary legal
protection was in place.\(^79\) The actual creator of the design is not evident from the
information available. The experimental work was carried out in Cameron’s laboratory but
the still design was registered in the name of Arthur Dudgeon, a civil engineer and
architect. Like Cameron, Dudgeon was a man who participated in many facets of public life
for many years and he too appears to have been a man of many parts.\(^80\) He was engineer to

wines still. By means of a two way cock the escaping vapours from this still could be either delivered when fit
for it, straight for condensation in the worm, or were carried into a third still, known as a spirit still, for re-
distillation. At the upper part of spirit-still a cold-water coil and disc were placed, with suitable feed and
outlet, so that the spirit-vapours impinging against the disc and were consequently rectified by fractional
condensation. Dudgeon further attached gauges to his still to indicate the level of the liquid and he fitted
thermometers to the head of the spirit-still to register the temperature of the vapours escaping through it:

\(^79\) See provisional specification number 33, 4 Jan. 1875, which was subsequently superseded by letters patent
number 3037, 30 Aug. 1875 and number 2504 of 21 Jun. 1880, all issued at U.K. Intellectual Property Office,
Newport, Wales and all were granted in the name of Arthur Dudgeon 22, Great George Street, Westminster,
and 41 St Stephen’s Green, Dublin, engineer.

\(^80\) Arthur Dudgeon was involved in almost every major technical advance occurring in Dublin at that time.
Inspite of this, his entry in the card index of architects at the Irish Architectural Archive, Merrion Square,
Dublin is wanting in information on this engineer and architect. Arthur Dudgeon was director and engineer in
the building of the Irish Exhibition which was opened in the Rotondo [sic] Gardens by the Lord Mayor of
Dublin on the 15 Aug. 1882, the same afternoon on which he unveiled the O’Connell statue in O’Connell
Street: *Nation*, 19 Aug. 1882. The exhibition ran until 6 Jan. 1883, had 1008 exhibitors and was marketed as a
promotion of Irish arts and manufactures. Less well known than the exhibition held at Merrion Square, the
exhibition hall at the Rotunda was very substantial having 50,000 square feet of glass frontage: *Irish Times*,
10 May 1883. It drew a paying attendance of 255,000 against 167,000 that attended the other and the
promoters and supporters of this venture were unhappy with the attitude of the RDS towards their project and
in particular the fact that the RDS refused to allow them avail of their premises: *Irish Times*, 8 Jan. 1883.
Arthur Dudgeon also designed a 2,900 seat theatre for Dublin, the Lyceum, which although never built and
the subject of controversy with the Board of Works, was planned in detail and proposed for a site on the
corner of Pearse Street and Tara Street: *Nation*, 19 Aug. 1882, the *Irish Times*, 23 Aug. 1884, and the *Irish
Times*, 16 Dec. 1884. With Dr Cameron, Dudgeon was involved in publicising a process for the use of peat in
railway locomotives. ‘The process known in America as the ‘Dodge’ process is fully explained in the joint
report of Dr Cameron, Arthur Dudgeon C.E. and Alexander McDonnell locomotive engineer of the Great
Southern and Western Railway, and the questions of price, calorific power, suitability for use … are briefly
referred to…’ letter, Hugh Vincent Kennedy, in *The Irish Times*, 18 March 1879. His involvement in the
purchase of land for the construction of the ‘New Swivel Bridge Street at Blackhall Place to Ellis Quay was
Dudgeon was involved in the Artisans and Labourers’ Dwellings Committee for whom he constructed
cottages at Bow Lane West: *Nation*, 16 Mar. 1889. The coming of the railways saw Arthur Dudgeon involved
in further long-running litigation concerning a number of properties including the sale of the Kemmis
property at the North Lotts which was required for a spur line to what was later the Point Depot: *Irish Times*,
10 Nov. 1876 and *Freemans Journal*, 3 Feb. 1877. In advance of a meeting of the newly formed Telephone
Company of Ireland on 7 Oct. 1884 the company ‘at great expense had erected poles and wires to Kingstown
the building of the Irish Exhibition buildings opened in 1882 and his final work appears to have been the design of St Patrick’s Park beside St Patrick’s Cathedral in July 1904.\textsuperscript{81}

The importance and full implications of the development of the Dudgeon still should not be overlooked. Irish whiskey distillers and the Dublin distillers in particular had committed themselves to the unique characteristics imparted by pot-still distillation followed by subsequent warehousing and maturation in wood. Substantial quantities of whiskey had already been distilled and this was being warehoused on the premise that this procedure was the only commercially viable way to produce an acceptable and safe product. The \textit{Sixteenth Report on Inland Revenue} had estimated that in 1873 the net value of spirits in bonded warehouses was at least three million pounds or approximately £145,000,000 in current value.\textsuperscript{82} To readily accept Dudgeon’s method of distillation would have seriously questioned the appropriateness of that policy since Cameron and Dudgeon were now claiming to be able to produce potable Irish whiskey directly at the point of distillation. If true, this would reduce the cost of producing Irish whiskey very substantially and like Coffey’s earlier innovation, this would give users of the new process a very substantial financial advantage. The distillery, which the partners intended for Leixlip, was therefore a very serious challenge to traditional Irish whiskey. If successful, Irish pot-still producers faced serious completion since their products required the longest maturation in wooden casks.

\textit{in anticipation of a very great demand.’ ‘Several gentlemen in the room spoke through the telephone to persons in Kingstown and received ready responses. The telephonic communication ... is perfect: Irish Times 18 Oct. 1884. Arthur Dudgeon had been suggested as a future Managing Director of the company by its Chairman when he said ‘The success of the company was distinctly due to Mr Arthur Dudgeon, who had worked it from the beginning, and since he came on the board he had attended untiringly to the working of the company. He hoped they might yet have Mr Dudgeon as their managing director’: Irish Times, 19 May 1883.\textsuperscript{81} St Patrick’s Park, a brochure published by Parks and Landscape Services Division, Dublin City Council.\textsuperscript{82} Sixteenth report of the commissioners of her majesty’s inland revenue on inland revenue for the year ended 31\textsuperscript{st} March 1873, p. 9. For current value see footnote 71 this chapter.}
The re-emergence of the Rye Vale Distillery:

After many years lying idle, on Monday 2 November 1874, Ganly Sons and Parker auctioned the mill, [derelict] distillery and the farm of Rye Vale at the premises ‘beside Leixlip’. As a result the distillery passed into new hands. Approximately six months later the *Freeman’s Journal* and other newspapers carried a prospectus for a new company to be called the Johnston Distilleries Company. In a leading article the *Freeman’s Journal* welcomed the arrival of the company and stated that

The object of the company is to manufacture pure Irish whiskey by the ‘Improved Johnson Pot “Still” [sic], which it is stated at a single operation, and at a greatly decreased cost, produces spirit free from fusel oil- a matter now of the greatest importance, seeing the discussion the presence of such an ingredient is occasioning... The prospectus states that not only is the process of distillation much simplified and the cost of production greatly reduced, but the loss by evaporation which occurs during the storage is obviated. ... The distillation will be carried on under the supervision of Professor Cameron and no whiskey will be sold without his certificate, thus, it is stated guaranteeing and securing the genuineness, strength, and purity of the company’s manufacture.

The newspaper also stated that a large demand was expected for this ‘new and pure’ whiskey since it was fit for immediate consumption and the ‘evils arising from the use of new whiskey as at present manufactured are so notorious.’ The prospectus also stated that the capital required to commence operations was minimised by an offer made to the company of a lease for a long term of years of suitable premises, with ample water-supply in the neighbourhood of Dublin, at a moderate rent. The directors as announced in the prospectus were Charles A. Cameron, Public Analyst to the city and county of Dublin and Professor of Chemistry, Royal College of Surgeons, Dublin, J.W. Switzer, J.P. (Switzer Ferguson and Co), Grafton Street, Dublin, Robert W. Smyth, Ringsend Bottle Works,

---

84 *The Freeman’s Journal*, 3 May 1875.
85 Ibid., 3 May 1875.
86 Ibid.
Dublin and Thomas Austin, Westmoreland Street, Dublin.\textsuperscript{87} ‘Arthur Dudgeon, designed the Ryevale Distillery, erected at Leixlip Co. Kildare in 1875 for the Johnstone [sic] Distilleries Co., of which he was also Managing Director.\textsuperscript{88} More correctly, Dudgeon designed and supervised modifications to the existing Rye Vale Distillery at Leixlip to make it suitable for its new purpose.\textsuperscript{89} Detailed bills of quantities, bills of deviations, invoices and copies of other similar documents prepared by Patterson and Kempster, Quantity Surveyors, [afterwards the well established firm of PKS, Quantity Surveyors] and archived in the Irish Architectural Archive suggest that during the period 1874-79 there was almost continuous reconstruction and building activity at the distillery.\textsuperscript{90} This information provides evidence of a methodical and very detailed approach to the reconstruction. The work was obviously necessary since the previous record of the condition of the distillery was in February 1850 when the Poor Law Valuation report stated that:

This distillery and offices are idle for the past four years except the corn mill which is employed grinding for the country...Mr Burke states that he thinks the distillery,

\begin{flushleft}
\textsuperscript{87} The Freeman’s Journal, 3 May 1875. It is noteworthy that apart from Switzers, some other prominent Dublin business firms became involved in distilling at this time. The involvement of the West family will be referred to in the latter part of this chapter. When Perry’s who were brewers in Rathdowney set up a company to convert their brewery at Clanbrassil Bridge in Dublin into the The Irish Whiskey Distillery Company in November 1872 they appointed as director, James Fitzgerald Lombard, J. P. who was also a director of Arnotts: Nation, 30 Nov. 1872. The conversion was designed by Edward Carson then a noted engineer in Dublin and who was also involved in the renovation of the Chapelizod Distillery: ‘Carson’ in the card index of architects at the Irish Architectural Archives, Merrion Square, Dublin The Clanbrassil premises passed into the hands of the Belgian grandfather of the noted Irish artist Louis Le Brocquy. The elder Le Brocquy established the Greenmount Oil Refinery there in the 1900s: Seaview; South East Newsletter, vol.9, (autumn 2004), p. 4.
\textsuperscript{88} Entry in the card index of biographies of architects, at the Irish Architectural Archive, Merrion Square, Dublin.
\textsuperscript{89} This work also included alterations to the living accommodation and stables. The work was carried out by the very well reputed firm of Thomas and William Fitzpatrick, architectural sculptors and building contractors of Belfast who for a time in the 1870s and 1880s worked in Dublin. See entry in card index for ‘Fitzpatrick Bros’ at the Irish Architectural Archives, Merrion Square, Dublin. Fitzpatrick’s papers covering the Leixlip works were among those of L’Estrange and Brett, Solicitors now retained at PRONI. The papers contained an account of an arbitration involving Benjamin Patterson in relation to the contract but unfortunately the referenced files are missing: Briefs, correspondence etc in building disputes, Fitzpatrick Bros., 1860 – 1880 (PRONI, D 1905/1/5).
\textsuperscript{90} PKS documents, May 1878 (Irish Architectural Archive, Merrion Square, Dublin, B06a/63, B08/19 and A06).
\end{flushleft}
offices, corn mill and ten acres of land attached to it are worth £100 at present but would not let them for it. I consider £100 would be too much for them in their present idle state. I would estimate them as follows...£89 10s. 0d. Poor Law valuation was formerly £250 but reduced on appeal to £150 which they complain of as being too high.\footnote{Cancellation books Leixlip and environs, Feb. 1850 (NAI, Lot 17, OL 5 3934).}

The corporate structure put in place to operate the distillery was a complex of corporate entities whose purpose can only have been the ‘ring-fencing’ of the intellectual property of the newly acquired patent in order to make it independent of the destiny and circumstances which might befall the manufacturing company set up for its commercialisation. In this process Robert Smyth, a director of the Johnston Distilleries Company and The Ringsend Bottle Company (Limited) assumed an important role.\footnote{Robert Smyth was chairman of the Ringsend Bottle Company (Limited). This company was the first to attempt the production of clear glass bottles in Ireland and erected a special furnace for that purpose. Clear glass was in demand in Ireland at that time for the packaging of Irish whiskey and mineral waters.} It was he who, on behalf of the new distillery on 25 April 1875 signed an agreement with the Johnston Still Company thus obtaining their agreement on behalf of the distillery company to the use of the patent. Since the ownership of the patent was in the name of Arthur Dudgeon, the Johnston Still Company must have been under the latter’s control. Simultaneously Dudgeon was managing director of the distillery company. Thus Dudgeon would have had an interest in both parties to this agreement. Smyth on the same date signed a second agreement, this time with Charles A. Cameron M.D. The contents of this agreement are unavailable but must have contained clauses to ensure Cameron continued to support the project. Finally Smyth, on the same date, signed a third agreement on behalf of the Johnston Distilleries Company with the Johnston Still Company. The purpose of this agreement is unclear while copies of all three agreements were available for inspection, in 1875, in the offices of
Messrs Thomas Geoghegan and Sons, the distillery company’s solicitors at Ormond Quay.93

Promotion of the new still was actively undertaken during this time since The Johnston Still Company was an exhibitor at the Centenary Exhibition held in Philadelphia in 1876.94 This exhibition, covering ‘3,000 acres and over 4,000 feet in length’ promised ‘to be the biggest the world has ever seen.’95 In the interim the Rye Vale distillery modifications approached completion and renewed requests for investment appeared in the newspapers.96 The company was structured with a capital of £100,000, but its first prospectus projected that only £50,000 of that sum would be called up with the remainder payable as required in instalments of £1 per share.97 By 1877, two years after its original launch in 1875, shareholders had only contributed £18,000 in share capital.98 The new advertisements indicated that only £25,000 share capital was being called up so that just £7,000 remained open for subscription.99 The advertisements called particular attention to the advantages provided by the distillery’s location:

The river which runs through the company’s property is intercepted by the Lake at ‘Carton’ and there being purified by the action of the aquatic plants and by the deposition of sediment, and increased in volume by numerous springs in the bed of the lake… continues its course to Leixlip… [where it] furnishes ample supply of the purest water for distilling… [and] by a fall of ten feet sufficient power… to perform all the necessary milling.100

---

94 *Irish Times* 22 Apr. 1876.
95 *The Freeman’s Journal*, 14 Sept. 1875.
96 Ibid., 20 Nov. 1877.
97 Ibid., 5 May 1875.
98 Ibid., 20 Nov. 1877.
99 Ibid., 23 Nov. 1877.
100 Ibid.
These advertisements also called renewed attention to the advantages being claimed for the new whiskey, the fact that only pot-stills were used in the distillery and also the removal of fusel oil by the still’s patented design features:

The company has been formed for the purpose of manufacturing pure pot-still Whiskey …under the supervision of the public as analyst to the city and county of Dublin [Dr Cameron]. None other than pot-stills will be allowed on the company’s premises…by removing the fusel oil during the process of distillation a pure and wholesome spirit is produced, fit for immediate consumption, as soon as it shall have been stored for a short time in fresh sherry casks to acquire the requisite tint and flavor which is so much prized.\textsuperscript{101}

At this stage the renovations to the distillery were well advanced since it ‘had been fitted up with plant and machinery ‘of the most approved and perfect kind and the excise officers were now engaged in gauging the various vessels.’\textsuperscript{102} The economy in whiskey production allowed by the new process also featured:

They [the directors] believe that the distillery is now the most compact as well as the cheapest in the Kingdom… the Works will be capable of producing with ease 10,000 gallons in each period of ten days… a sufficient sum will be obtained from this source alone [spent grains] to pay the weekly current working expenses of the distillery. The finest whiskey can be produced …for 2s. 9d. per gallon. If the spirit be sold at the lowest price of new Dublin Pot-still whiskey…viz 4s. per gallon, …a nett [sic] profit would be realized sufficient to pay a very large dividend on the share capital of £25,000.\textsuperscript{103}

From September 1879 advertisements for the whiskey being promoted with the registered trade mark ‘R.V.D’ and described as ‘the only genuine pot-still whisky when distilled, as certified by Professor Cameron’ began to appear.\textsuperscript{104}

At a half yearly meeting of the Johnston Distilleries Company held in September 1879 it became apparent that the financial affairs of the company required urgent

\textsuperscript{101} Ibid., 21 Nov. 1877.
\textsuperscript{102} Ibid., 23 Nov. 1877.
\textsuperscript{103} Ibid.
\textsuperscript{104} See for instance \textit{The Weekly Irish Times} 4 Oct. 1879 or \textit{Irish Times} 25 Oct. 1879.
attention. In the absence of Dr Cameron, Thomas K. Austin J.P. took the chair at the ordinary general half-yearly meeting of the Johnston Distilleries Company (Limited) held in the distillery at Leixlip in September 1879. At that meeting and apart from agreeing to raise the authorized share capital of the company to £30,000, J. W. Switzer proposed and agreed that additional capital should be raised ‘by debenture or by mortgage or in such manner as the directors may think appropriate.’ Approximately nine months after that meeting in August 1880, a new company, The Cooperative Whisky Distillery Company Limited, was assigned patent rights to the Johnston still by the Johnston Still Company. It was thus evident that the Johnston Distilleries Company had ceased to operate since the license conditions given to this new company prevented the Johnston company from continuing to use the patented stills at Rye Vale distillery. The new company became the exclusive licensee of the still design owned by the Johnston Still Company ‘within the city of Dublin and fifty miles of the GPO with rights to sell, license or lease the patent in this

---

105 Irish Times, 6 Sept. 1879.
106 Ibid. Austin was also a director of the Cork Bandon and South Coast Railway. See Francis Guy, County and City of Cork Directory for 1875 – 1876 (Cork, n.d.), p. 91.
107 Ibid., 6 Sept. 1879.
108 The Cooperative Whisky Distilleries Company was incorporated on 18 June 1880. ‘The Cooperative Whisky Distilleries Co. Ltd.’, 9 Aug. 1880 (TNA, BT/31/2668/14210). The company had the following directors: Robert Milburn, Chairman, William Bennett M.D., Major Ellis Charter and Henry Lee Corlett Assoc. Inst. C.E. Robert Milburn was also Chairman of the City of London Brewery, while William Bennett was Staff Surgeon in the Royal Navy. Perhaps the most interesting was Henry Lee Corlett, a railway engineer specializing in rolling stock. After graduation he worked with the firm of Messrs John Hutton, who manufactured equipment for the Irish railways. Corlett moved from the Inchicore Works, where ‘he took an interest in the Dublin tramways,’ to London and became chairman of the Southwark, Deptford and Woolwich Tram Cos. He was elected a member of The Institute of Mechanical Engineers in May 1865 where his address in the register is given as, Great Southern and Western Railway, Carriage Department, Dublin. ‘For Bennett see The British Medical Journal, 17 May 1890, p.1169. For Milburn see Ray Anderson, ‘The trade in 1905’ in Brewery History, vol. 118, 2. For Corlett see ‘Corlett, Henry Lee’ in card index of biographies of architects at the Irish Architectural Archive, Merrion Square, Dublin and entry in Proceedings of the Institution of Mechanical Engineers, 1865 and 1866 (Birmingham) p. x.
part of Ireland.\textsuperscript{109} The new company was also empowered to manufacture stills in accordance with the designs of provisional patent number 2504, dated 21 June 1880.\textsuperscript{110}

The Johnston Still Company, which was noted as being in liquidation, agreed that the new licensees would also be given an option to purchase the rights for ‘all’ Ireland after a period of two years at an agreed sum of £2,000. The Cooperative Whisky Distillery Company Limited, with a very much increased share capital of £130,000, agreed to change its name to The Rye Vale Distilleries Company Ltd. on 28 October 1880. A perusal of the share-holders’ register of this company indicates that the shares were mainly taken up by small English investors.\textsuperscript{111} Immediately after the name change the company commenced promoting its whiskey in England in advance of the Christmas trade.

This celebrated pure whisky, absolutely free from fusel oil (the only whisky distilled under the supervision of the Public Analyst for Dublin) is now supplied direct to the public from the distillery or from the bonded stores in London. Sample cases containing two Imperial Gallons, ie twelve bottles, will be sent on receipt of 36\textpounds. delivered free in London or suburbs. …Orders for the Christmas season should be sent in immediately to avoid disappointment. Shareholders and trade prices on application.\textsuperscript{112}

On Wednesday 15 December 1880 \textit{The Times} carried a full prospectus for the Rye Vale Distilleries Company and apart from offering shareholders a discount on whisky purchases the prospectus also stated that in addition ‘an annual dividend considerably in excess of fifteen per cent may confidently be expected.’\textsuperscript{113}

\begin{footnotes}
\item[109]Deed of assignment of patent by Johnston Still Company to The Cooperative Whisky Distilleries Co. Ltd., 9 Aug. 1880 (TNA, BT/31/2668/14210).
\item[110]Ibid.
\item[111]The Cooperative Whisky Distilleries Co. Ltd., 9 Aug. 1880 (TNA, BT/31/2668/14210). A few Irish names appear and these include F. J. Beresford, Elgin Rd., Ballsbridge, George Bagot, Galway, Patk. McLoughlin, R.I.C. Foxford, Co. Mayo, Robert Johnston, Monkstown, Barrister, George Johnston, 28th Reg., Curragh. The Johnston Still Company, whose address was given as 2, Leinster St., Dublin even subscribed for a number of its own shares: The Cooperative Whisky Distilleries Co. Ltd., Share register (TNA, BT/31/2668/14210).
\item[112]\textit{The Times}, 14 Dec. 1880.
\item[113]\textit{The Times}, 15 Dec. 1880.
\end{footnotes}
It is apparent that legal issues concerning the liquidation of the original Johnston Distilleries Company soon became complicated. On 18 February 1882 *The Irish Times* advertised the sale of Rye Vale distillery.\(^{114}\) The Liquidator, George W. McQuestion stated that the greater portion of the distillery ‘had only recently been erected, and the machinery of which improved description, [sic] is almost new and is of the best and most improved description.’\(^{115}\) The whiskey continued to be available after the closure of the distillery since the well established wine and spirit broker, P. J. Mulloy of Dame Street, offered bulk quantities of the product in August 1883.\(^{116}\) Potential purchasers appear to have shown little interest in the availability of the Rye Vale distillery since it was not sold immediately. A little over three years later it was again advertised for sale by James H. North along with three other distilleries, two breweries, twelve mills and one foundry.\(^{117}\)

The failure of the Rye Vale distillery suggests that there was no special consumer demand for its unique product and this must reflect on the product produced by the novel distillation process developed by Cameron and Dudgeon. One possible reason for this failure to command popular appeal may be found in the whiskey’s evaluation by another eminent food analyst, Dr Arthur Hill Hassall, who, with his assistant Otto Hehner had ‘carefully examined and chemically tested a sample of the Rye Vale whisky’

We find it to possess a highly fragrant and ethereal and characteristic odour to be soft and mellow as from age…and free from the smallest trace of fusel oil. We are of the opinion that this whisky is of considerable purity and in consequence of its freedom from fusel oil particularly well adapted for consumption in all cases where a specially pure and genuine spirit is required.\(^{118}\)

---

\(^{114}\) *The Irish Times*, 18 Feb. 1882.

\(^{115}\) Ibid.

\(^{116}\) Ibid., 7 Aug. 1883.

\(^{117}\) Ibid., 25 Nov. 1886.

\(^{118}\) See prospectus the Rye Vale Distilleries company in *The Times*, 15 Dec. 1880.
The whiskey was possibly too pure for a market conditioned to the robust style then prevalent and where blended whiskey was unacceptable. The use of the word ‘ethereal’ further compounds the ‘faint praise’ of this evaluation since this term carried connotations of chemical properties, and was sometimes used disparagingly against competitor products.  

It appears also that the Belgooly distillery which it will be remembered was reconstructed in 1875 ventured along a similar path to that taken by the Rye Vale Distillery at this time. On 20 December 1877 an interesting advertisement appeared under the caption ‘Res Ipsa’ in Dublin’s Freeman’s Journal inserted by Mr William Graham of Castle Street, Dublin.

**RES IPSA**

Under this name appears a novelty. Cases containing 12 bottles, full measure 2 gallons. PURE BALGOOLY WHISKEY. [sic] Bottled by the distillers in Dublin - each Cork, Bottle, and Case bearing the Name and Trade Mark. It is neither ‘Blended’ or ‘Improved’ by admixture with inferior qualities, and its delicate Topaz colour is attained simply by storing in sherry casks.

By January 1878 further advertisements appeared in the press seeking agents for ‘Balgooly Matured Whiskey’ and proclaiming that ‘recent alterations [had] doubled their powers of production.’ The advertisement also stated that their whiskey was manufactured on their ‘new improved pot-still for which the company hold the exclusive royalty for Ireland.’ It went on to claim that:

Comparison is respectfully invited with any other four year old spirits, as it is confidently believed by those who have used it during the past season that the Balgoooly (sic) whiskey will be found superior in quality to any other, possessing a

---

119 We must remember that the ethers of wine are so potent that if separated and inhaled they soon produce a complete insensitivity...: Jameson, *Truths about whisky*, p. 21.
120 See p.21, this chapter.
121 *The Freeman’s Journal*, 20 December, 1877
122 *The Freeman’s Journal*, 4 January 1878
123 Ibid.
good body and the fine aroma of fully matured spirit, its great characteristic being freedom from fusel oil."124

The publicity also stated that: ‘vendors will find a great saving in rent, interest of money, ullage, [a trade term for loss though evaporation while being warehoused] &c., &c., by selling Balgooly (sic) whiskey.’ From this it is apparent that the Belgooley distillers were claiming that by virtue of its new still, the distillery was capable of producing a spirit which, after a short maturation possessed the organoleptic properties of a fully matured four year old whiskey. Similar advertisements appeared over the following eighteen months but ‘by July 1879 the company had a stock of whiskey in bond which it was unable to sell.’125

A liquidator was appointed and after a time the company was finally wound up. In the interim the directors had ‘agreed to sell [a quantity of] the whiskey to one of themselves in exchange for number of paid-up shares in the company.’126 It was 1886 before the full legal implication of this simple commercial transaction was finally determined. The unique technical features which allowed such rapid maturing and an absence of fusel oil in the product of the Belgooley remain a mystery but these product attributes, their timing and their claims are remarkably similar to the claims made at this time for the product of the Rye Vale distillery. It has not been possible to trace any connection between these two distilling operations.

124 Ibid., 4 Jan. 1878.
125 Re The Balgooley Distillery (1886), 17 LR Ir 239, p. 245.
126 This transaction subsequently established legal precedent since the liquidator Robert Gardiner, claimed that the directors were not empowered to deal in their own shares. The transaction was considered ultra vires and reports on it are regularly cited in corporate law journals to this time. See Irving J. Levy, ‘Purchase by an English Company of its own shares’, University of Pennsylvania Law Review and American Law Register, lxxix, no.1 (Nov. 1930), p. 52. The most recent citing was in the report of the EU’s Corporate Law Review Group, First Report 2001, p. 217.
After the closure of his venture at Rye Vale distillery Arthur Dudgeon attempted to become involved in another distillery operation. William Dargan, the noted railway engineer, constructed the premises later known as Dargan’s Mills from

... a portion of the materials used in the construction of the great exhibition of 1853. The main portions of the Chapelizod mills were built, with a solidity and strength well calculated to resist the wear and tear ...to bear the weight of the ponderous machinery, and the constant vibration of that machinery...

In 1873, Mr H.A. Alleyne, ‘a Cork wine merchant’ became chairman of a new company, The Dublin and Chapelizod Distillery Company. In that capacity he reconstructed Dargan’s Mills as a distillery with features such as ‘two great worm tubs rising above the Lucan road in vast rotundity.’ When the company eventually failed, the winding-up became a tangled matter, with the actions of Allyne in particular being subjected to much scrutiny by the Master of the Rolls. In the course of that examination it became known that Mr Arthur Dudgeon was attempting to purchase the premises. It appears that the sale to Dudgeon was never completed since it was purchased by the Scottish distilling conglomerate, D.C.L, who operated it, with some interruptions until 1921. Dudgeon’s final efforts to re-enter the distilling business had obviously failed.

127 Nation, 11 Oct. 1873.
128 Frank Shovlin, “Endless stories about the distillery”; Joyce, death, and whiskey’ in Joyce Studies Annual, vol 2007, pp 134-158. The reference to Alleyne is on page 152. Shovlin states that ‘John Joyce [James Joyce’s father] had invested the very large sum of £500 (part of a coming-of-age gift from his grandfather) in a new business venture with a fellow Corkman, the wine merchant Henry Allyne. He also states that it was in his role as distillery secretary [at an annual salary of £300] that John Joyce met May Murray his future wife and mother of James. See also Peter Costello, James Joyce: The years of growth (Dublin, 1992), p. 46. In Finnegans Wake the distillery was referred to as ‘the still in the mill’: Kevin Brennan, ‘J. Sheridan Le Fanu, Chapelizod and the Dublin connection’ Dublin Historical Record, xxxiii, no.4 (Sept. 1980), pp 122-33. The quotation is on page 122.
130 The Irish Times, 1 Aug. 1879.
131 Ibid.
The Rye Vale distillery was next purchased by a manufacturer whose product was not dependent on either the character of its spirit or its distillation process. On 24 July 1888 *The Irish Times* published a prospectus for a new company which was about to be launched. The purpose of the new company was to ‘manufacture pure yeast from grain, [while] at the same time obtaining a whiskey of great purity.’\(^{133}\) The reference to ‘whiskey of great purity’ seems to suggest that the distillery had retained the old Dudgeon patented stills and that it too was again proposing to produce a fusel oil free product.

It also appeared that the new owner, Frederic Eckle, in association with a number of investors had identified what they believed to be a potentially profitable business by manufacturing yeast in a similar manner to that employed in France, Germany and Holland. It was estimated that the United Kingdom was then importing yeast valued £1,500,000 annually from these countries.\(^{134}\) Yeast is a normal by-product of the fermentation process. Because excessive production of yeast adversely affects alcohol yield, whiskey distillers maintain specific process conditions during the fermentation process in order to minimize its production. Consequently it appears that Eckles proposed to change fermentation conditions, particularly temperatures, which are known to encourage yeast propagation while also continuing to produce alcohol. Eckles also claimed that if produced ‘by his process the yeast keeps good for several weeks after manufacture, while the imported

---


\(^{134}\) *The Irish Times*, 24 July 1888. The prospectus stated that the directors were Sir Robert Herron J. P., Dublin, Chairman, Douglas Onslow, London, L. Archer West (Messrs West and Son), College Green, Dublin, Henry A. West, Dublin, Frederic Eckles, Rye Vale Distillery and the share capital was to be £30,000.
article lasts only for four or five days.\footnote{Ibid., 24 July 1888.} Two years later, the venture failed, when, on 22 December 1890 the Master of the Rolls made an order for the compulsory winding-up of the company.\footnote{The Irish Times, 22 Dec. 1890.} It was subsequently stated:

I believe he was a Frenchman – he had a secret or process for making yeast, no patent- I have seen him make the yeast; I understood no more about it than that – I knew he was at Leixlip; the reason for the failure of his company there to work his system was stated to be entirely insufficient capital.\footnote{Evidence of Augustus Hawkes, Solicitor, of Hertford, England at the trial of Frederic Eckles (62) at the Central Criminal Court, London, on Monday 24 July 1893, Sessions Paper of Tenth session held July 24\textsuperscript{th} 1893(London, n.d.), pp 1052-3.}

After the company was wound up, Eckles appears to have moved to London where in July 1893 he was charged with ‘receiving a £1,000 Bank of England note knowing the same to have been stolen.’\footnote{Sessions Paper of tenth session held July 24\textsuperscript{th} 1893, p. 1049.} In spite of a ‘recommendation for mercy from the jury’ and the fact that ‘the rector of Leixlip deposed to the prisoner’s good character’ Eckles was sentenced to nine months’ hard labour.\footnote{Ibid., p. 1055.} At a meeting in Leixlip in January 1894 it was unanimously agreed that efforts should be made to re-establish yeast making at the Rye Vale distillery but this enthusiasm did not yield results.\footnote{The Kildare Observer, 13 Jan. 1894.} The distillery lay idle for many years afterwards and was frequently advertised for sale to no avail.\footnote{See for instance The Irish Times, 25 July 1891, 17 June 1897, 8 July 1899.} The former distillery with its venerable history during the nineteenth century entered the twentieth century unoccupied and vacant.

The recounting of this episode uncovers a further reason for the public concern expressed in 1879 by the Dublin distillers concerning the produce of their country.
colleagues.\textsuperscript{142} As outlined, at that stage competition to orthodox Irish whiskey came from immature spirits, imported and local, blended with whiskey and, although insufficien
tly matured the resulting blend was exported as Irish whiskey.\textsuperscript{143} Truths about whisky, a landmark publication which was produced in conjunction with three other Dublin distilling companies, frequently referred to ‘provincial whisky,’ ‘fictitious whisky,’ ‘sham whisky,’ and ‘so-called whisky.’\textsuperscript{144} The avowed policy of the Dublin distillers of relying on cask-aging to ensure future whiskey quality added to their financial burden since laying-down and maturing stocks was a very substantial and increasingly costly investment. The advent of a rapidly maturing whiskey in which the control of the unwanted fusel oil was economically and easily achieved by the use of Dudgeon’s patented still presented a further serious challenge to the long-term viability of this strategy. As such, the episode represents a previously unrecorded and potentially important additional reason for the very determined campaign initiated by the Dublin distillers in defence of their warehousing process.

This episode at Rye Vale distillery must also have awakened the Dublin distillers to the need for a formalised legal definition of Irish whiskey. Since the product of Dudgeon’s still was potable without aging in wood, and in the absence of regulations which required a minimum period of warehousing, the Leixlip distillers were free to categorise their distillate as whiskey. Viewed by some as opportunistic, the initiative must also be seen as an important additional determining element which created the environmental and

\textsuperscript{142} This has already been referred to in note 69, page 19: Chapter 1 in Jameson, Truths about whisky. Interestingly the distillers used the spelling ‘whisky’ in their defence of Irish ‘whiskey’. In ibid., p.9, they refer to ‘provincial’ whisky as being ‘of a cheaper and coarser character.’ ‘The well-tried plan of pot-still distillation, and of maturation by age alone , is superior to any that is made , even upon the same method, by any of the provincial distilleries’: ibid., p. 24.

\textsuperscript{143} It should be noted that a portion of the extensive increase in Irish whiskey exports noted by Cullen in his reference to the trade statistics of the period originated in this way: L.M. Cullen, An economic history of Ireland since 1660 (London, 1972), p. 157

\textsuperscript{144} Jameson, Truths about whisky, pp 7, 22, 39, for ‘provincial’, pp 11, 50, 52 for ‘fictitious’, pp 34, 36, 50 for ‘sham’, and pp 12, 17, 48 for ‘so-called whisky’. 
motivating impetus which later forced the Irish whiskey establishment to seek the re-assessment of Irish whiskey legislation and in particular the legal definition of Irish whiskey. This appraisal led to the 1908 Royal Commission on whiskey which legally defined Irish whiskey and categorised it as having its own separate identity.\textsuperscript{145} The events at this little known Naas collection distillery also added to the existing pressures around the interpretation of Irish whiskey which eventually led to the Immature Spirits (Restriction) Act of 1915.\textsuperscript{146} Consequently Leixlip, one of the two final whiskey distilleries in the Naas excise collection area was not an example of a follower of legislation as were the other distilleries but it was the location of an innovative but unsuccessful initiative which helped to form and shape Irish whiskey as sold today.\textsuperscript{147}

\textsuperscript{145} The entire issue of a definition for Irish whiskey were reviewed by Royal Commissions in 1908 and 1909. See Parliamentary papers, Royal Commission on whisky and other potable spirits 1908, H.C.1908 [Cd 4181] and Royal Commission on whisky and other potable spirits 1909, H.C.1909 [Cd 4796] and [Cd 4876]. McGuire, Irish whiskey... pp 301-13 has a discussion on the legal aspects of the issue. Although potentially compromised by his position as Chairman of the Scotch Malt Distillers Association and the fact that he was a witness on their behalf at the 1908 commission Nettleton provides an excellent primary source of the arguments on both sides of the debate : Nettleton, The manufacture of whisky and plain spirit, chapter xix, ‘What is whisky?’ pp 525-54. Nettleton wished to prohibit the use of the word ‘whiskey’ by products which were distilled by coming into direct contact with steam in the distillation process -as in the Coffey still.

\textsuperscript{146} 5 and 6 Geo. 5, c. 46.

\textsuperscript{147} Apart from the numerous pot-stills employed in whiskey production, the Irish Distillers Middleton site houses [since 1962] ‘a German-made continuous still with bubble-cap plates ... It is usually referred to as the Hamburg still and produces a higher strength spirit with less fusel oil than did the old Coffey still.’ See McGuire, Irish whiskey, p. 380.
Conclusion

This re-creation of the Naas revenue collection district and its re-population with examples of distillers as they existed at various formative stages in the history of the activity in the area has provided considerable new knowledge on the interactions between regulator, regulated and the public. Furthermore, locating this study of the history of distilling within the confines of a specific revenue collection district is unique in distilling historiography. While McGuire used a comparable approach his seminal publication prioritised the role of the excise and their implementation of the appropriate legislation. Consequently he accorded the history of Irish distilling in a disproportionately small space since this important aspect occupies just over fifty pages of his 440 page work.

This thesis has taken a geographic area, not previously associated with distilling to any great degree, and uncovered evidence of the activity in the region from the Glorious Revolution to the twentieth century. In this regard it contributes to addressing the lacuna which exists regarding distilling’s unrecorded history, while it also extends the ‘only detailed regional study’ of the ‘constellation of midland distilleries’ in county Offaly which Dr Bielenberg has lately engaged with in his study of the Kilbeggan operation.¹ This account of the Naas revenue collection district and the description of distilleries in towns such as Monasterevin, Kilcock, Sallins, Leighlin Bridge and Leixlip considerably expands our understanding of the location, existence, history and nature of local distilling and so partially addresses Bielenberg’s call for more ‘studies of individual distilleries’.²

² Ibid.
At a time when social and political affiliations were important, as in the eighteenth-century, the technique has provided important insights about the affiliations and educational standards of those involved in technology-based industries. The results have shown how establishment linkages were particularly evident amongst those families associated with distilling and its administration during the early and mid-eighteenth century. Conversely, by the late eighteenth century the profile of many Irish distillers changed. Prof John Teeling has described the story of Locke’s, ‘a 230 year-old Irish Catholic-owned distillery,’ as being unique. While the extremely long association of Lockes with distilling at this period is certainly unique, the Catholic affiliation is not. This work provides insights into other Catholic distillers in the area, such as the Cassidys who survived for approximately 125 years, the Colgans of Kilcock, or the earlier Chamberlaines of Maynooth, all of whom were active Catholic distillers during the late eighteenth and early nineteenth centuries. Like the Lockes, each of these families retained their distilleries for a number of generations by passing them on from generation to generation, while marriage was often employed ‘as a means of securing additional assets.’ The evidence is that these families were also substantial merchants since some like the Colgans and Cassidys were also maltsters and brewers.

---

3 Edward Byrne who was regarded as ‘the richest merchant’ in Ireland, was also a distiller: Maureen Wall, ‘The rise of a catholic middle class in eighteenth-century Ireland’ Irish Historical Studies, xi, no. 42 (Sept. 1958), pp 107-8.
4 Bielenberg, Locke’s distillery, p. vi.
5 Reference has already been made to the Cassidy’s and their links with the Catholic faith. There is substantial evidence that the Colgans were Catholics. Rev James Colgan, P.P, V.G, was parish priest at Clane for over thirty years when he died in 1926, having been ordained in 1864: Irish Times, 9 Apr. 1926. The references to the Catholic affiliations of the Chamberlains are frequent both in newspapers announcements and church records. On June 23 1851, Ellen Chamberlain of Crew Hill, Maynooth married the nephew of Rev Dr. Cullen, Primate of All-Ireland, who officiated at the marriage: Freeman’s Journal, 26 June 1851. Alicia Chamberlain was baptised in the Catholic church in Maynooth on 13 Aug. 1851 while Thomas Joseph was baptised there on 19 Aug. 1857: Copy of Baptismal Register for Catholic church, Maynooth, 1857-1860 (Microfilm, N.L.I., p 6615).
6 Bielenberg, Locke’s distillery, p.17.
The standard of education demanded of excise appointees is well established and shows that mathematical ability was accorded a very high priority. From the distillers’ point of view, to implement the progressively more complex excise legislation also demanded a similar expertise. The long process of the standardisation of weights and measures, so fundamental to this business in particular, the introduction and use of the temperature-compensating Sikes hydrometer, and many other initiatives such as the adoption of the saccharometer to monitor speed and condition of fermentation, are some examples of the competencies which were required of distillers. This fact serves to improve our sometimes less than favourable profile of Irish distillers at this time. It also illustrates the potential value which can accrue from viewing the evolution of the distilling industry as a partnership between excise and distiller within a defined area.

The results serve to provide a better understanding of some interrelationships which might otherwise be taken for granted. Reference has been made to the drive for the standardisation of weights and measures. Usual considerations on this matter dwell on the fact that advances in technology, particularly transport, increasingly demanded accuracy and reproducibility in this area. While this argument is correct, examination of the importance of the innovation in distilling, and more precisely its contribution towards the perception of equality in tax assessment, provides a further important reason for the increasingly more urgent demands from official sources for this rationalisation.

Another relationship which is explored in this study is that between agriculture and distilling. The impact of harvest shortages and prohibitions on the use of grain in distilling is vividly shown in the graphics depicting distillery outputs during these critical times when the distiller was forced to demonstrate a degree of social responsibility. Perhaps this
adherence to social policy was helped by its enforcement through proclamation since, in an era of excessive consumption of spirits, this virtue was usually less evident among distillers.

This work also provides better insights into the originators and associated factors which facilitated the major pieces of defining distilling legislation. The political realignments surrounding the struggle between the Castle and the Undertakers combined to give John Beresford the authority he required to implement his encouragement of scale in the distilling industry, a strategy which, by reducing distillery numbers and increasing unit output, partially addressed the problem of high revenue collection costs.  

The contemporary environment of the Industrial Revolution with its emphasis on industrial scale, and emerging scientific discoveries further facilitated the extension of the policy into distilling. While Irish distillers accepted these developments and, although many were family owned concerns with relatively limited access to funds, they invested in their enterprises to meet the new circumstances. This thesis further illustrates that many Irish technologists contributed towards solving the problems created by scale.

Larger distilleries brought two problems in particular. The advent of scale in distilling increased the focus on protecting the substantial revenue which each distillery was now capable of generating. Added to this was the fact that the Act of Irish Union, combined

---

7 Although higher unit outputs increased the amount of potential revenue losses, scale also benefited Beresford in other ways. He was conscious that protection against such incidents lay in the increasingly larger amounts of fixed and working capital required by the distiller under the new regulations which consequently required him to securely protect that investment.

8 These developments included the Sikes hydrometer which was legally authorised for use in 1816, but had been first sanctioned in 1802. While Aeneas Coffey gave evidence that Saunders saccharometer was first used in distilleries in the early 1800, Bates saccharometer was sanctioned by the Irish Board of Revenue by order of 3 December 1823: Loftus, Handbook for excise officers (London, 1857), p. 158.

9 Whilst claiming to understand the reasons for the 1800/1 prohibition on the use of grain for distillation, the Irish distillers petitioned the ‘United Parliament’ for compensation, since ‘Irish distillers, with few exceptions having invested the whole of their properties in their distillery, buildings, utensils etc ... defendants must fall into wretchedness...’: Petition for compensation from Irish distillers, 9 June 1801 (TNA, Papers of Charles Abbot, PRO 30/9/124, ff 277-9).
with the increasing distillery outputs, re-invigorated trade in imported and exported spirits between the countries of the United Kingdom. This necessitated a reproducible and repeatable method to establish alcohol content at ports of entry and exit. Increasingly technology was harnessed to solve such operational problems and pressure to address this problem came from the Irish authorities in the person of William Speers, the Dublin-based excise officer. Speers who was an excise supervisor at Dublin port, drew the attention of Nicholas Vansittart, who was then secretary to the commissioners of the treasury, to the important issue of the need for accuracy in alcohol determination. After the scientific appraisal of a number of solutions, including a number from Dublin’s scientific community, the method suggested by the secretary to the British board of excise, Bartholemew Sikes, was adopted. The move also provided opportunities for other Irish citizens, not directly involved in the distilling industry, such as the Sligo-born chemist and scientist, William Higgins, and the Dublin instrument maker, Saunders.

The Dublin-born excise officer Aeneas Coffey suggested a number of distillery devices which, until recently, assured security of excisable work-in-progress throughout the United Kingdom and Ireland. These were in addition to Coffey’s better known development of the first patent still in 1830. This study has shown that these technical developments, including improved scientific instrumentation, combined to make the major legislative initiatives of 1779-80 and 1823 possible. These initiatives had the most important formative influences on Irish distilling and gave it the structure which exists until the present day.

The approach employed in this work has offered other tentative results. An example occurred when comparing trends in distillery numbers in the Naas revenue collection
district with results from other Irish revenue collection districts. This work quantified the extent of the counter-cyclical movement in distillery numbers which occurred in Cork in the early nineteenth century. While the fact, that there was considerable buoyancy in the industry in the Cork region at that time, had been noted previously, the difference between the Cork district and other revenue districts was much larger than might be expected.

The additional information on many of the personalities who were engaged in either the excise or distilling in the district assists and expands understanding. For instance, until the second decade of the nineteenth century, members of politically ‘well-found’ families were regularly noted as excise officials while others were actively involved in distilling. As the influence of the post-Union British administration brought with it a drive for better efficiency and professional standards the profile of excise officials in particular changed radically. New professional management entered the ranks of the excise while partnerships and production companies were formed to operate some distilleries. Other personnel information was unearthed in the research.

The research also uncovered the background to the Irish links to the U.S wine gallon which differed from the British gallon until the introduction of the metric system in more recent times eliminated the latter unit of capacity.

In addition to these outcomes, the real value of concentrating research on a specific topic in a defined area was shown by the unexpected information uncovered by this thesis concerning the Rye Vale distillery at Leixlip. This location had completed a venerable life as a calico printing concern before being converted to a distillery in the 1820s. Thereafter it experienced a short but very unique and intensive life as a distillery until its demise in the 1880s. In the interim the distillery had been equipped with a novel distilling unit designed
to produce a new style Irish whiskey which, because of the still’s characteristics, was suitable for general consumption without the traditional but extremely costly and time-consuming period in warehouse. This development, supported and promoted by eminent Irish technologists of the time, if successful, could have greatly simplified the production of Irish whiskey, and thus improved its competitive position with regard to other spirituous beverages. Yet the existence of this undertaking had not been previously recorded until the episode was uncovered in the course of this research.
Bibliography

PRIMARY SOURCES

1. MANUSCRIPTS

National Archives of Ireland, Dublin

Cancellation book for County Kildare, rd Celbridge, no 1, ed Leixlip, February 1850 (no 5, 3934)

County Kildare, rd Celbridge, no 1, ed Leixlip (valuation list no 7)

Customs and excise administration papers, 1780-1803

Index of Irish wills, 1484-1858

List of places where there are licensed stills in Ireland, 1766-72 (MS 5955)

Oath by the inhabitants of Kilcock, county Kildare, against Defenderism, 21 July 1795 (Frazer MSS, number 1/3)

Papers relating to proparty [sic] in Monasterevan of the Cassidy family, brewers and distillers (D 20634-41 and M 3453)

Prisoners petitions, James Smith, to Cornwallis, 1800 (PPC 592)

Rebellion Papers, Sir Fenton Aylmer to Castlereagh, 4 July 1798 (RP 620/39/23)

The National Archives, Public Record Office, London

Board of customs and excise and predecessors: excise duties, receipts, payments and rates (CUST 145)

Board of customs and successor: establishment staff lists, superannuations (CUST 39)

Board of customs; out-letter entry books (CUST 31)

Board of excise and successor: miscellaneous bundles (CUST 119)

Board of excise: instructions to staff (CUST 142)

Board of excise: Irish board and establishment (CUST 110)

Board of trade, companies registration office, files of dissolved companies, company number 7793, Castle Daly distillery co. ltd. (BT 31/1910/7793)
Board of trade, companies registration office, files of dissolved companies, The cooperative whisky distilling co. ltd. (BT 31/2668/14210)

Charles Abbot, 1st baron Colchester: papers (PRO 30/9)

Department of scientific and industrial research: laboratory of the government chemist (DSIR 26)

Excise board and secretariat, minute books (CUST 47)

Excise board and secretariat, entry books of correspondence with the treasury (CUST 48)

Excise trials, sub-series, excise trials: Ireland CUST 103/171

Papers relating to Bartholemew Sikes (latterly collector, Hartford) and his hydrometer CUST 148/17/1 – CUST 148/17/6

Irish revenue board and Irish board of custom: salary books and establishment (CUST 20)

Irish revenue board and Irish board of customs: entry books (CUST 112)

Irish revenue board and Irish board of customs: minutes (CUST 1)

Irish revenue police (CUST 111)

Ledgers of imports and exports, Ireland (CUST 15)

Letters regarding Christopher Duffy, March 1812 (HO 47/53/7)

Long Papers, bundle 315: Thomas Gill, collector of excise, Drogheda and Daniel Logie, surveying general examiner of excise, Ireland: claims for compensation for suspension in 1826 (T 1/3781)

**National Library of Ireland, Dublin**

A map of Ireland divided into districts as His Majesty’s revenue is collected c.1700 (MS 1437)

An essay towards the methodical collecting of their majesties’ revenue in Ireland…, British Library, MS 18,022: (N.L.I. microfilm p506)

Baptisms at The First Presbyterian Church, Newry, county Down (MS 2233)

Copy of letters from the lord lieutenant, Arthur earl of Essex (Ms 8258)

Guide to the administration of the Irish revenue, c. 1750, (MS 32696)

Mansfield papers (MS 38267/1-3)

Letter-book maintained by James Forth, secretary to the commissioners of revenue, Dublin, 1714-1731 (MS 16007)
List of revenue commissioners and officers in Ireland, 1720, Bodl., Rawl B511: (N.L.I. microfilm, p3093)

Sherrard, Thomas, *A Survey of the Town of Maynooth 1781*, Cambridge University Library, MS plans x 4: (NLI, microfilm p 4032)

Smythe of Barbavilla papers (MS 41585/5)

The account of his majesty’s revenue in Ireland, from Aug.1689 to Christmas 1693, British Library, Egerton MS 790: (N.L.I. microfilm, p1360)

The Cassidy papers (PC 418)

The Constitutions of the Exchequer of Ireland with the establishment thereof (MS 11969)

**Public Record Office Northern Ireland (PRONI), Belfast.**

Aldborough papers (T 3300/13)

Annesley papers (D 1503, D 1854, T 3774)

Foster/Massereene papers (D 207, D 562, D 1739 and D 4084)

**Registry of Deeds, Dublin**

Memorials of registered agreements, mortgages, leases and other deeds recording transactions of distilling families and related associations operating in the Naas revenue collection district.

**U.K. Intellectual Property Office, Newport, Wales.**

British patent no. 5974, 5 August 1830

Provisional patent specification number 33, 4 January 1875

Letters patent, number 3037, 30 August 1875

Letters patent, number 1568, 20 May 1869

**Irish Architectural Archive, Merrion Square, Dublin**

PKS documentation, including bills of quantities for alterations to Rye Vale distillery, May 1878 (PKS papers, B06a/63, B08/19 and A06)

**Birr Castle, Birr, county Offaly**

Anonymous letter to Rosse: a report by a distiller on the difficulties of his trade since the Union, c.1820 (Rosse Papers, E34/39)
2. PRINTED PRIMARY MATERIAL: DOCUMENTS, MEMOIRS AND CORRESPONDENCE


Cameron, Sir Charles A., Autobiography of Sir Charles A. Cameron (Dublin, 1920).

Cameron, Sir Charles A., Reminiscences of Sir Charles Cameron, CB (Dublin, 1913).

United States Department of State, Reports of the secretary of state, upon weights and measures, Senate document No. 109, 16th Congress, 2d session, v. 4, general set no. 45 (Washington, D. C., 1821).

3. RECORD PUBLICATIONS


Calendar patent rolls Ireland, Elizabeth I (1558-1603).


Curia Regis Rolls of the Reigns of Richard I and John preserved in the Public Record Office (London, 1922)


Lascelles, Rowley, Liber Munerum publicorum Hiberniae, ab an. 1152 usque ad 1827; or, The establishments of Ireland, from the nineteenth of King Stephen to the seventh of George IV., during a period of six hundred and seventy five years. Being the report of Rowley Lascelles extracted from the records and other authorities, by special command, pursuant to an address, an. 1810 of the Commons of the Unite Kingdom (2 vols., London, 1824).


Loftus’s Almanack for brewers distillers and the wine and spirit trades 1869 (London. 1869).


Simington, R.C., (ed.), The civil survey, 1654-6 (10 vols, Dublin, 1931-61).
4. PARLIAMENTARY PROCEEDINGS, JOURNALS


The parliamentary debates... published under the superintendence of T.C. Hansard, new series, 1820-29 (vols i-xx, London, 1820-29).

The parliamentary register or, history of the proceedings and debates of the House of Commons of Ireland, 1781–1797, (17 vols, Dublin, 1784–1801).

The statutes at large passed in the parliaments held in Ireland, 1310-1800 (20 vols, Dublin, 1789-1800).


4.1 PARLIAMENTARY REPORTS (in chronological order)

Report concerning the Scotch distillery duties, distilleries in Scotland, H.C. 1798 cixx

Accounts relating to customs, excise, stamp duties, and post office in Ireland, 1801, H.C. 1801 (22), v, 183.

Accounts, presented to the House of Commons, relative to the distilleries in Great Britain and Ireland 1802-03, H.C. 1802-03 (122), viii, 1037.

‘Report of the committee appointed to enquire into the original standards of weights and measures of this Kingdom and to consider the laws relating thereto. May, 1758’, Reports from Committees of the House of Commons, printed but not inserted in the journals of the House, 1715-1801 (16 vols. 1803-1806).

The fifth report of the commissioners appointed to enquire into the fees, gratuities, perquisites, and emoluments, which are or have been lately received in certain public offices in Ireland;...1806-7, H.C. 1806-7 (124), vi, 139.

Report of the commissioners of inquiry into fees and emoluments received in public offices in Ireland, 1806, H.C. 1806 (6), viii, 1.

Report of the committee on the distillation of sugar and molasses 1808, H.C. 1808 (178), iv, 1.

Report from the committee appointed to enquire into the regulations which govern the drawbacks and countervailing duties on the importation and exportation of spirits, the manufacture of Great Britain or Ireland from one country to another respectively 1809, p.98, H.C. 1809 (199) (235), iii, 179.

Eighth report of the commissioners appointed to enquiry into the fees, gratuities, perquisites, and emoluments, which have been lately received in certain public offices in Ireland; ... and accounting for public money in Ireland (Excise) H.C. 1809 (52), vii, 83.

Report from the committee on the distilleries in Ireland 1812-13, H.C. 1812-13 (269), vi, 1.

Second Report from the select committee on illicit distillation in Ireland 1816, H.C. 1816 (490), ix, 13.

A return of the number and names of all collectors of fines for illicit distillation, or offences related thereto, and also of the number of assistants to such collectors as may have been appointed, under the authority of the commissioners of excise of Ireland, from 11 June 1815, to the 1 April 1816, 1816, H.C. 1816 (377), ix, 525.

Returns of all informations laid before the several judges of assize in Ireland for the purpose of imposing fines on townlands since the spring assizes 1806, 1816, H.C. 1816 (281), ix, 461.

Report of select committee on causes and extent of illicit distillation of spirits in Ireland, H.C. 1816, (436), ix, 9.

Returns of number of fines imposed on townlands in Ireland at assizes for offences against excise laws 1816, H.C. 1816 (400), ix, 547.

A return of all officers of excise in Ireland under the degree of collectors; ... on the 1st day of February 1816; mentioning also the counties and baronies wherein such stations, districts and walks are situated, H.C. 1816 (231), ix, 417.

Copy of treasury minute of 29 May 1812...relating to the licensing of small stills 1819, H.C. 1819 (457), xv, 595.

Papers relating to still fines: viz. inquiries into the conduct of Mr Robert Newman, collector of still fines and others 1819, H.C. 1819 (44), xvii, 545.
Papers relating to illicit distillation; viz. copy of a letter from Mr Aeneas Coffey, inspector general of excise, to Charles S. Hawthorne, esq. &c. &c.: with nine documents referred to in the said letter 1819, H.C. 1819 (243), xvii, 635.

Return to an order ...for an account of all cattle, grain and other articles of property which have been distrained, taken, or otherwise levied by those officers of excise in Ireland, styled collectors of townland or still fines... 1820, H.C. 1820 (250), ix, 453.

Second report of the commissioners ...of weights and measures, H.C. 1820 (314), vii, 473.

Proceedings on investigation into departments of customs, excise and stamps as to a reduction in the expense of collecting the revenue, H.C. 1821 (392), xix, 87.

Excise, Ireland, (1.) An account of the amount of excise collected in the several districts of Ireland, in each year, commencing with the year ended 5th January 1808, and ending on the 5th January 1821; ... and specifying whether any or what alteration has taken place in the number or description, or salaries H.C. 1821 (644), xx, 131.

Report made to the commissioners of excise in Ireland on experiments in the process of distillation at Carrickfergus 1821, pp 4-5, H.C. 1821 (538), xix, 369.

Report on distillery experiments with Pottinger’s machinery at Carrickfergus, H.C. 1821 (606), xix, 389.

First report of the commissioners of inquiry into the collection and management of the revenue arising in Ireland, 1822, H.C. 1822 (55), xii, 1.

Second report of the commissioners of inquiry into the collection and management of revenue in Ireland H.C. 1822 (563), xii, 1, xiii, 833.


Accounts relating to the quantity of spirits distilled, prices of British and Irish grain spirits, and rectifiers in the United Kingdom,1823-24 H.C. 1824 (455), xviii, 399.

Commercial intercourse between Great Britain and Ireland, viz, returns to several orders of the Honourable House of Commons, dated 25 February 1824 ... relative to the consolidation of the boards of customs and excise, Great Britain and Ireland ...merchants of the city of Dublin, H.C. 1824 (151), xviii, 269.

Seventh report of the commissioners of inquiry into the collection and management of revenue in Ireland, H.C. 1824 (100), xi, 1.

Report from the select committee of the House of Lords appointed to consider the petition of the directors of the chamber of commerce and manufactures ...in the city of Glasgow1823, p. 25, H.L. 1824 (94), viii, 431.

Twelfth report of the commissioners of inquiry into the collection and management of the revenue arising in Ireland, Scotland; &c. excise: Scotland. Receipts, payments and accounts; new distillery law; illicit distillation; establishments; glass duties. 1825, H.C. 1825 (390), xiv, 1.
Accounts of the number of gallons of proof spirits from a mixture of malt and corn...in Ireland and Scotland from 5th January 1826 to 5th July 1826 and from 5th January 1825 to 5th January 1826 1826-27, H.C. 1826-27 (299), xvii, 463.

Distillery. Account, number of gallons of wash distilled in Scotland and Ireland; from 10th October 1826 to 10th October 1827, 1828, H.C. 1828 (415), xviii, 447.

Accounts relating to distillery from malt and raw corn; ...spirits warehoused in Scotland and Ireland; the malt laws; &c. Twelve accounts 1828, H. C. 1828 (217), xviii, 415.

Spirits -- (1) -- An account of the total number of gallons of wash distilled by each of the distillers in Great Britain and Ireland. -- (2.)-- An account of the total number of proof gallons of spirits made from malt only... 1831, H.C. 1831 (243), xvii, 393.

Report on the select committee on malt drawback on spirits: together with the minutes of the evidence, an appendix of papers, and an index 1831, H. C. 1831(295), vii, 341.

Commission of inquiry into the excise establishment, sixth report (tobacco and foreign spirits); seventh report (British spirits: part i), H.C. 1834 (6) (7), xxiv, 237, xxv, 1.

Account of the amount of customs and excise duties collected in Ireland, 1828-34, H. C. 1835 (233), xlviii, 7.

Seventh report of the commissioners of inquiry into the revenue establishment, and into the management and collection of the excise revenue throughout the United Kingdom. British spirits: part ii 1835, H.C. 1835 (8), xxx, 33.

First report of the commissioners appointed to inquire into the municipal corporations in Ireland 1835, H.C. 1835 (23), xxvii, 1.

Twentieth Report of the commissioners of inquiry into the excise establishment and into the management and collection of the excise revenue throughout the United Kingdom, 1836, H.C. 1836 (22), xxvi, 179.

Third report of the commissioners for inquiring into the condition of the poorer classes in Ireland, 1836, H.C. 1836 (43), xxx, 1.

Poor inquiry (Ireland). Appendix (c)- parts i and ii, ..., 1836, (35), (36), (37), (38), (39), (40), (41), (42), xxx, 35, 221, xxi,1, xxxii,1, xxxiii,1, xxxiv, 1, 427, 643, 657.

Digest of the reports of the commissioners of inquiry into the excise establishment, 1837, H.C. 1837 (84), xxx, 139.

Excise establishment. Report of a committee of the board of excise, appointed to report to the board, upon the several observations and recommendations of the commissioners of excise inquiry, comprised in their twentieth report; with an appendix containing the several documents and accounts referred to 1837, H.C. 1837 (96), xxx, 397.

Second report of the commissioners appointed to consider and recommend a general system of railways for Ireland 1837, H.C. 1837-38 (145), xxxv, 449.
Licensed distillers. Returns of the number of distillers, informations laid, and names and residences of all persons licensed to distil or rectify spirits, who have been convicted in the several Courts of the Exchequer, from 1st January 1827, 1847, H.C. 1847 (384), lix, 251.

Licensed distillers (Ireland). Return of the number of licensed distillers in Ireland, in each year, from the year 1835 to 1850, inclusive, specifying the different places where their distilleries were situate, 1851, H.C. 1851 (369), l, 659.

Distillers. Return of licensed distillers in England, Scotland, and Ireland; specifying the situation and excise collection in which such distilleries are situate; whether entered to use stills pursuant to the acts 4 Geo. 4, c. 94 and 6 Geo. 4, 80; whether using stills not sanctioned by any act of Parliament; if so, the date of license for using such stills, 1851, H. C. 1851 (386), liii, 265.

Report of select committee of the House of Lords, appointed to consider the consequences of extending the functions of the constabulary in Ireland to the suppression or prevention of illicit distillation 1854, H.L. 1854 (53), x.1.

Spirits (navy). Correspondence with the board of admiralty, praying that a portion of British spirits may be taken for the supply of the Royal Navy, and answers thereto; 1854, H.C. 1854 (389), xlii, 517.

First report from the select committee on adulteration of foods &c.; with minutes of evidence and appendix 1854-5, H.C. 1854-55 (432), viii, 221.

Second report from the select committee on adulteration of foods &c.; with minutes of evidence, and appendix 1854-5, H. C. 1854-55 (480) (480-1), viii, 373.

First Report of the commissioners of inland Revenue on the inland revenue 1857, H.C. 1857, session 1, (2199), iv, 65.

Agricultural Statistics, Ireland. Tables showing the estimated average produce for the year 1856, H.C. 1857 session 2 (2245), xlii, 221.

Tenth report of the commissioners of her majesty’s inland revenue on inland revenue 1866, H. C. 1866 (3724), xvi, 131.

Twelfth report of the commissioners of her majesty’s inland revenue on inland revenue 1868-9, H. C. 1868-69 (4094), xviii, 607.

Report of the Commissioners of inland revenue on the duties under their management for the years 1856 to 1869 inclusive; with some retrospective history 1870, H.C. 1870 (c. 82), xx, 193.

Fifteenth report of the commissioners of her majesty’s inland revenue on inland revenue for the year ended 31st March 1872, H. C. 1872 [c.646], xviii, 259.

Sixteenth report of the commissioners of her majesty’s inland revenue on inland revenue for the year ended 31st March 1873, H. C. 1873 [c.844], xxi, 651.

Report from the select committee on adulteration of food act (1872); together with the proceedings of the committee, minutes of evidence, and appendix 1874, H.C. 1874 (262), vi, 243.
4.2 EUROPEAN LEGISLATION


5. PAMPHLETS AND OTHER CONTEMPORARY PUBLICATIONS

Anon, A letter to his grace the duke of Portland, lord lieutenant of Ireland, touching internal regulation: with particular strictures upon the linen board, excise laws, &c. &c., to which is added a series of aphorisms ... (Dublin, 1782).

Anon, The repertory of patent inventions (London, 1830)


Beresford, John, Observations on a pamphlet entitled a letter to his grace the duke of Portland ... so far as the same relates to the subject of revenue; in which is considered the state of the distilling trade of Ireland (Dublin, 1782).


Bolton, Sir Richard, A justice of the peace for Ireland, consisting of two books (2 vols, Dublin, 1638).


Chichester, Edward, A second letter to a British member of parliament, relative to the oppressions and cruelties of Irish revenue officers, wherein the observations on a former letter are considered and refuted (London, 1818).

Chichester, Edward, Oppressions and cruelty of Irish revenue officers; being the substance of a letter to a British member of parliament (London, 1818).


Coote, Sir Charles, *General view of the agriculture and manufactures of the King’s county...* (Dublin, 1801).


Davies, Sir John, *A discoverie of the state of Ireland: with the true causes why that kingdom was never entirely subdued, nor brought under obedience of the crowne of England, until the beginning of his majesties most happy raigne* (London, 1613).

Dunraven, earl of, *The finances of Ireland before the Union and after* (London, 1912).


Howard, G. E., *A treatise of the exchequer and revenue of Ireland* (Dublin, 1776).


Keene, James B., *A handbook of practical gauging, for the use of beginners with instructions in the mode of ascertaining the strengths of spirits by means of Sikes hydrometer, and an explanation of the theory of its action*, (London, 1861).


Maguire, John Francis, *The industrial movement in Ireland, as illustrated by the National Exhibition of 1852* (Cork, 1853)


Morewood, Samuel, *A philosophical and statistical history of the inventions and customs of the ancient and modern nations in the manufacture and use of inebriating liquors; with the present practice of distillation in all its varieties; Together with an extensive illustration of the consumption and effects of opium, and other stimulants used in the east, as substitutes for wine and spirits* (1st ed., Dublin, 1824), (2nd ed., Dublin, 1838).

Pigott, Robert, *The waste of the revenue in the excise department, illicit distillation produced by high duties, and the illegality of the revenue police; abridged from the reports of Sir Henry Parnell’s commission, and the papers of the late Robert Pigott, Esq.* (Dublin, 1843).

Pitt, Clara, *Scheme for erecting public magazines, to supply England with corn* (1758).

Quin, George, *Descriptive Account of new patent hydrometer* (London, 1814).

Rawson, Thomas James, *Statistical survey of the county of Kildare with observations on the means of improvement; drawn up for the consideration, and by direction of The Dublin Society* (Dublin, 1807).

Raynardson, Samuel, ‘A state of the English weights and measures of capacity, as they appear from the laws as well ancient as modern: with some considerations thereon: being an attempt to prove that the present avoirdupois weight is the legal and ancient standard for the weights and measures of this kingdom’ *Philosophical Transactions of the Royal Society*, xlvi (1749-50).


Richardson, J., *The philosophical principles of the science of brewing* (York, 1788).

Speers, William, *An enquiry into the causes of the errors and irregularities which take place in ascertaining the strengths of spirituous spirit* (London, 1802).


6. NEWSPAPERS AND PERIODICALS

*Anglo-Celt*

*Cork Gazette*

*Dundalk Democrat*

*Faulkner’s Dublin Journal*

*Gentleman’s Magazine*

*Hibernian Journal*

*Irish Times*

*Leinster Leader*

*London Gazette*

*Londonderry Journal*
Nation

North British Mail

Pue’s Occurrences

The Connaught Journal

The Dublin Gazette

The Dublin Penny Journal

The Kildare Nationalist

The Kildare Observer

The London Literary Gazette: and Journal of Belles Lettres, Arts, Sciences, etc

The Times

The Weekly Irish Times

Universal Advertiser
SECONDARY SOURCES

1. PUBLISHED WORK


Alder, Ken, The Measure of all things (London, 2002).


Andrews, John H., Alexander Taylor and his map of county Kildare (Dublin, 1983)


Anon, ‘Resolutions at Naas, 1779’, JCKAS, xii, no. 2 (1937), p. 102.


Ashworth, William J., ‘The intersection of industry and the state in eighteenth-century Britain’, Lisa Roberts, Simon Schaffer, Peter Dee (eds), The mindful eye: inquiry and invention from the late renaissance to early industrialisation (Amsterdam, 2007).


Burns, Edward, *It’s a bad thing whisky, especially bad whisky* (Glasgow, 1995).


Coffey, Andrew, *A view of the past and present state of the water works of the city of Dublin* (Dublin, 1829).

Colgan, John, *Leixlip, county Kildare* (Leixlip, 2005)
Collins, Timothy, *Transatlantic triumph and heroic failure* (Cork, 2002).


Cox, Ronald (ed.), *Engineering Ireland* (Cork, 2006).


Cronin, Maura, *Country, class or craft? the politicisation of the skilled artisan in nineteenth-century Cork* (Cork, 1994).


Cullen, Seamus and Geissel, Hermann (eds), *Fugitive warfare: 1798 in north Kildare* (Clane, 1998)


de Courcy, W., *The Liffey in Dublin* (Dublin, 1996)

Delany, Ruth, *Ireland’s Royal canal* (Dublin, 1992)

Delany, Ruth, *A celebration of 250 years of Ireland’s inland waterways* (Belfast, 1986)

Denny, H. L. Lyster, ‘An account of the family of Alen, of St. Wolstan’s, county Kildare’, JCKAS, iv, no. 2 (1903), pp 95-111.


Dunlop, Robert, (ed.), Ireland under the commonwealth: being a selection of documents relating to the government of Ireland from 1651-1659 (2 vols, Manchester, 1913).


Hall, Hubert and Nicholas, Frieda J. Select tracts and table books relating to English weights and measures (1100-1742) (Camden, third series, London, 1929).


Jarvis, Rupert C., ‘A walk’, *Note and Queries*, 193, no.23 (1948), p. 503-4


Kelly, James, *Poynings*, *Law and the making of law in Ireland, 1660-100* (Dublin, 2007).

Kennedy, Liam, Solar, Peter M. *Irish Agriculture: a price history from the mid-eighteenth century to the eve of the First World War* (Dublin, 2007).


MacDonagh, Oliver, ‘Book review’, *Irish Economic and Social History*, ii (1975), pp 77.

MacThomais, Eamonn, ‘Sir Charles A. Cameron (1830-1921)’, *Dublin Historical Record*, xxii, no.2 (Jun., 1986), pp 214-224.


Manning, Aidan, *Donegal poitín: a history* (Donegal, 2002).

Manning, Aidan, *Glencolmkille, 3000 BC - 1901 AD* (Letterkenny, 2002).


Mollan, Charles and Upton, John, *The scientific apparatus of Nicholas Callan and other historic instruments* (Maynooth, 1994).


Mulryan, Peter, *The whiskeys of Ireland* (Dublin, 2002).

Murphy, Denis, ‘The three Maurice Eustaces of the latter end of the seventeenth-century’, *JCKAS*, iii, 7 (1899-1902), pp 484-6.


Nishimura, K., Ohnishi, M., Koga, K., Matsuyama, R., ‘Reactions of wood components during maturation’, J. R. Piggott, (ed.), *Flavour of distilled beverages: origin and development* (Chichester, 1983)


Omurethi, ‘Castlemartin’, *JCKAS*, iii, no. 5 (1901), pp 319-25.

Owens, John, *Plain papers relating to the excise branch of the inland revenue department from 1621 to 1878* (Linlithgow, 1879).


Philip, Rev. Brother, ‘Brother Thomas Kane, assistant superior-general De La Salle Brothers; former principal De La Salle Training College, Waterford (Castletown, 1951).


Rynne, Colin, Industrial Ireland 1750-1930: an archaeology (Cork, 2006)


Sadleir, Thomas Ulick, ‘Kildare members of parliament, 1559-1800’, JCKAS, vi, no.6 (1911), p. 481.

Scarisbrick, J. Spirit assaying (Wolverhampton, 1898).


Simmons, Charles, Alcohol: its production, properties, chemistry, and industrial applications (London, 1919).


Townsend, Brian, *The lost distilleries of Ireland* (Glasgow, 1997).


2. UNPUBLISHED THESES


3. WORKS OF REFERENCE


*Dictionary of Irish Biography* (9 vols, Cambridge, 2009)

Dublin City Council, Parks and Landscape Services Division, *St Patrick’s Park*.

*Handbook to the city of Dublin and surrounding districts* (Dublin, 1908).


O’Byrne, Eileen (ed.), *The convert rolls* (Dublin, 1982).

Slater, Isaac, *Slater’s commercial directory of Ireland, 1881* (Manchester, 1881).

South Dublin co. council, *South East Newsletter*, vol.9 (autumn 2004).

Stewart, John Watson, (ed.), *The gentleman’s and citizen’s almanack* (Dublin, 1795).

Stewart, John Watson, *The gentleman’s and citizen’s almanack* (Dublin, 1797).

*The annual register or a view of the history, politics, and literature, for the year 1806* (London 1806).

Watson, John, *The gentleman’s and citizen’s almanack* (Dublin, 1767).