A Sinew of Power? Taxation, the state, and society in mid-eighteenth century Ireland, 1714-63

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The growth of a British fiscal military state has received a lot of scholarly attention since the publication of John Brewer's groundbreaking Sinews of Power in 1989. Brewer demonstrated that Britain's vastly increased military involvement (and successes) in Europe and the expansion of her global trading and imperial interests could not have happened without concurrent radical increases in taxation, public administration and deficit financing. If Brewer sketched out the grand narrative, other historians have been keen in the ensuing two decades to add detail and to challenge some of his findings. In doing so they have helped to extend the boundaries both geographically and chronologically of the British fiscal-military state, much as Brewer’s work helped to expand upon the pioneering work of Peter Dickson on the financial revolution.1 This paper expands our understanding of the British fiscal-military state through an analysis of the tax-gathering apparatus of the eighteenth-century Irish state, an integral but yet separate part of the British state.2

Ireland made a vital contribution to the British fiscal-military state, something that is increasingly being recognized by historians.3 Ireland’s contribution to the

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2 For an important recent attempt to locate Ireland within a wider British composite state see D.W. Hayton, James Kelly & John Bergin (eds), The Eighteenth-Century Composite State: Representative Institutions in Ireland and Europe, 1689-1800 (Basingstoke, 2010), esp. 3-20.

3 See C.I. McGrath, 'The Irish Experience of “Financial Revolution” 1660-1760’ in McGrath & Fauske (eds) Money, Power and Print, pp. 157-62. See also Eoin Magennis 'Whither the Irish Financial Revolution? Money, banks and politics in Ireland in the 1730s' in ibid, pp. 189-207. Also important here are the various essays in Daniel Carey & Christopher Finlay (eds), The Empire of Credit: The Financial Revolution in the British Atlantic World, 1700-1800 (Dublin, 2011).
expansion of British imperial interests, at least in the period covered in this paper, came not in the form of manpower. Recruitment of members of the Irish Catholic majority into the British armed forces was legally proscribed, while Irish Protestants were also disbarred from the lower ranks so as to protect the ‘protestant interest’ in Ireland. Irish Protestants did, however, serve as officers in great numbers. Ireland’s contribution to the eighteenth century imperial state was thus different to that of Scotland, where recruitment was actively encouraged especially after 1745. Indeed it has been argued that the raising of regiments for British service helped to bind Scottish elites on the periphery to the British state. If armed service, outside of the officer corps, was not to be the Irish contribution to the fiscal-military state, what was?

Ireland’s role was to act as a garrison for the British standing army. Following the conclusion of the Nine Years war in 1697, the army, which had expanded massively during King William’s wars, needed to be reduced. A compromise also needed to be reached between two opposing positions between two opposing positions: the king’s belief that he needed to maintain a standing army and the longstanding English opposition to such a standing army. The eventual solution was to maintain a 12,000-strong English standing army on the Irish establishment where they would be paid for by Irish taxpayers, while also providing a degree of security to the Irish Protestant population who shared few of the English qualms about standing armies. Concerns about security rather than abstract ideas about liberty were to the forefront of the Irish Protestant elite’s minds in the decades after the Williamite wars. Maintaining the army on the Irish establishment, and building the country-wide network of barracks to house them, necessitated

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maximizing the resources of the Irish state.\footnote{On this network of barracks see C.I. McGrath, *Ireland and Empire, 1689-1770* (London, Forthcoming, 2012). I am grateful to Dr. McGrath for allowing me to read the relevant chapters prior to publication.} Central to this was increasing the revenue yielded by taxation so as to meet the commitments of the Irish polity to the imperial project. As in Britain the necessary revenues could not be raised solely by taxation, and public credit structures had also to be developed. These included, most notably, the institution of a separate Irish national debt in 1716. The first national loan totaling £50,000 was secured upon specific tax revenues or ‘additional duties’ a practice continued with all subsequent loans.\footnote{For the history of the Irish national debt see C.I. McGrath, ’”The Public Wealth is the Sinew, the Life, of Every Public Measure”: The Maintenance of a National Debt in Ireland, 1715–45’ in Carey and Finlay (eds), *The Empire of Credit*, 171–208.} The regular collection of taxation thus became crucial to the preserving the state’s credit, something recognized by contemporaries as well as later historians.\footnote{George MacCartney, *An Account of Ireland in 1773: by a late Chief Secretary in that Kingdom* (London, 1773), 51} The remainder of this paper is going to examine how the Irish government managed to develop efficient revenue raising mechanisms to meet their financial obligations in the decades after the Williamite revolution.

**Forms of Taxation**

The impact of the Glorious Revolution on the financial development of the British state has been a subject of vociferous academic debate for some time. Older Whiggish interpretations, which stressed the ushering in of a new dawn in 1688, have been challenged.\footnote{The influence of the classic Whig view as pioneered by Macaulay can still be seen in the works of the New Institutional Economists, notably in Douglas North and Barry Weingast’s extraordinarily influential *Constitutions and Commitment: The Evolution of Institutions Governing Public Choice in Seventeenth Century England* in Journal of Economic History 49 (1989), 802-32. For a recent provocative reinterpretation of the revolution and its consequences see Steven Pincus’s, *1688: The First Modern Revolution* (London & New Haven, 2009), where he argues many of the developments associated with the post revolution era had their origins in the reign of James II.} Scholarship on the restoration and commonwealth periods has shown how many of the innovations associated with the post-1688 era had deeper roots.\footnote{See amongst others Henry Roseveare, *The Financial Revolution 1660-1760* (London, 1991); Anne Murphy, *The Origins of English Financial Markets: Investment and Speculation before the*
meeting of parliament after 1689, it has been argued, accelerated rather than
initiated the process of change. A similar story can be told about Ireland. The
roots of the financial developments witnessed in the 1690s can be found in the
previous three decades. The origins of the modern Irish taxation system, like that
in Britain, can be traced back to the introduction of the excise by the
Commonwealth regime in the 1650s. Following the restoration of the
monarchy in 1660 politicians and policy makers across the three kingdoms
looked back to these Cromwellian innovations when they began to consider new
methods to raise revenue to meet the increased demands of the Restoration state
and court. In Dublin, as in London, existing customs duties were consolidated
and codified by the Irish parliament, while new excise legislation was
introduced.

These 1661 legislative measures would form the basis of Irish taxation until the
beginning of the nineteenth century. Regressive taxation in the form of customs
duties and excise charged on alcohol and other consumables would provide the
bulk of Irish government income through the seventeenth and eighteenth
centuries. From 1692 onwards the levels of duty and the taxable goods were
determined by short-term supply legislation passed by the Irish parliament,
which began to meet regularly for the first time. These ‘money bills’ however
used the book of rates included in the 1661 acts as their source, but varied the
‘additional duties’ charged depending on policy and the demand for revenue.

Unlike in England, poll or land taxes did not become regular instruments of
taxation policy, with no land tax introduced after 1698, when a two-year
experiment ended, although the imposition of a new land tax was occasionally

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South Sea Bubble (Cambridge, 2009); William J. Ashworth, Customs and Excise: Trade, Production,
and Consumption in England, 1640-1845 (Oxford, 2003), esp. pp. 15-34; Nuala Zahediah,
‘Regulation, rent-seeking and the Glorious Revolution in the English Atlantic economy,’ Economic
History Review 63 (2010): 865-890; and most recently Carl Wennerlind, Casualties of Credit: The

12 For the introduction of the excise into Britain see Ashworth, Customs and Excise, p. 16.
13 14 &15 Car II, c.7, c.8. See also Sean Reamonn, History of the Revenue Commissioners (Dublin,
14 This paragraph owes much to the work of Ivar McGrath, see The Making of the Eighteenth
Century Irish Constitution (Dublin, 2000), chapter 2 passim; C.I. McGrath, ‘Money. Politics and
Power: The Financial Legislation of the Irish Parliament’ in Hayton, Kelly & Bergin (eds), The
Eighteenth-Century Composite State, 21-43.
rumoured much to the alarm of the Irish gentry. The hearth tax abandoned in England after 1689 did however continue in Ireland through the eighteenth century, although its relative yield as compared to the total tax revenues remained quite small.

These taxes raised first by the Customs and Excise acts and then by the additional duties voted by parliament after 1692 increased throughout the eighteenth century as the population expanded, government demand increased, and the tax-collecting bureaucracy improved. Tax receipts were initially slow to recover their pre-1688 levels at the beginning of the 1690s due to the continuing impact of the bloody conflict of 1689-91 on the Irish economy, but by the conclusion of the Nine Years War, noticeable improvements were visible. By 1695 net tax receipts were already higher than the highest levels recorded in the 1680s, and by 1697 they amounted to just over £338,000 or 1.5 times the average yield for the period 1682-88. Revenues would continue to climb averaging over £300,000 per annum during the War of Spanish Succession, and over £420,000 during the War of Austrian Succession. By the Seven Years War they would yield on average nearly £600,000 a year, almost double the yield in the 1690s. Compared to English tax revenues in this period these figures are miniscule and the growth rate is disappointing. The absence of a land tax is undoubtedly a factor here, but so too were the greater challenges met in extracting taxes from the local population, something that will be discussed in greater detail below.

**Fig. 1 Total Net Revenue Receipts, 1692-1784**

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17 Compare these figures with those reproduced in Brewer, *Sinews of War*, 90.
18 This chart is based on the net revenue figures found in *House of Commons Parliamentary Papers, 1801-1900: Public Income and Expenditure, Session 1868-9 xxxv*, 366 pt. I. (Hereafter 1869 Report).
The reliance in Ireland on customs revenue also militated against dramatic rises in revenue. Instead it could lead, especially during wartime, to reduced revenues as a large proportion of total revenue depended on customs levied on foreign trade. The legislative restrictions on Irish trade, first codified in the Navigation Acts, in the 1660s, and then expanded in the 1690s with the passage of the famous Woolen Act, also contributed to the self-limiting of Irish tax revenues.\textsuperscript{19} Despite these prohibitions, customs revenue rather than excise taxes made up the bulk of Irish tax receipts in the eighteenth century as the following table drawn from surviving data covering the years 1728-48 suggests.

\textsuperscript{19} For this legislation see L.M. Cullen, \textit{Anglo-Irish Trade, 1660-1800} (Manchester, 1968), pp. 18-20.
The Hearth Tax, a tax on all fireplaces, was also maintained in Ireland after 1689, despite its abolition in England, and it continued to provide a steady stream of income throughout the eighteenth century. It was arguably the most pervasive of all Irish taxes effecting as it did the majority of the population, and its collectors regularly met with opposition in their rounds especially in remote regions. These difficulties and an increasingly lax departmental administration from the 1750s onwards meant that its yields did not keep up with expanding population numbers from the 1750s onwards leading to its eventual reform in the 1790s.²¹

²⁰ This table is based on a comparison of the gross customs receipts for the years 1728-47 (P.R.O.N.I., D1618/18/3) with estimated total gross revenue figures. These latter figures have been calculated by converting the net total revenue figures into Irish pounds and adding to them the average collection charge for the period, 1728-47. The collection charge figure has been calculated from the figures recorded in the Revenue establishment books (CUST20/96-115).

Other taxes specific to Ireland, including Quit Rents and Crown Rents charged on forfeited estates granted by the crown, also contributed to the total revenue collected in Ireland, with there annual yield averaging at about £60,000 per annum. There is also limited data available for these taxes, even by the standards of the available Irish revenue statistics, and as such they have been discounted from the discussion that follows. Their collection also lay largely outside the remit of the Revenue Commissioners and their officials.

**Tax Collection**

Collecting tax revenue posed a potentially significant administrative burden on any early-modern state, and Ireland was no different. The 1662 legislation provided for a combined revenue and excise bureaucracy, overseen by a board of seven commissioners. All seven commissioners were commissioners of the customs while only five were charged with overseeing the Excise. In practice all business relating to the two sections was carried out together. This was different

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22 The figures in this table are taken from the series contained in Dickson, O’Grada & Daultrey ‘Hearth Tax, Household Size and Irish Population Change 1672-1821’, pp. 180-81. Missing net figures for 1707, 1714,1716-17 & 1752-60 have been estimated using the gross figures and the collection charge figures included in this dataset. The figures for 1693-1705 are the exchequer returns made by the farmers, as this branch only came under central control in 1706.
to the situation in England where there were two separate administrations, one for customs and one for excise. Eventually there would be two boards in Ireland, but not until the 1790s. Initially however in the 1660s the job of revenue collection was not entrusted to the commissioners but was instead farmed out to private consortia. The farmers provided upfront advances to the exchequer, which were based on anticipated revenues, and then took on the burden of collection themselves. Tax farming, while useful in terms of passing on administrative costs, proved to be somewhat troublesome and allegations of corruption and mismanagement eventually led to the end of the ‘farms’ and the establishment of a permanent tax collecting bureaucracy in 1681.\textsuperscript{23} This marks a key date in the history of the development of the Irish fiscal-military state. It meant a marked expansion in the numbers employed by the state with over 600 revenue officers added to the revenue establishment.\textsuperscript{24} The collection service was divided into 42 districts, each overseen by a collector. Twenty-two of these, mostly covering inland areas were solely excise collections with the remaining districts containing both customs and excise districts. The exceptions were the two largest cities Dublin and Cork, which had their own Excise collections, which were managed by separate collectors. This reflected the volume of business passing through these ports and its noticeable that the collectors in both instances earned a higher salary than their counterparts in other ports. The inferior officers in coastal ports included riding officers, tide surveyors, tidewaiters, and boatmen, while gaugers and surveyors, who inspected breweries, stills and alehouses throughout the countryside, staffed the excise districts. Each of these positions had carefully delineated duties, and checks and balances were included in the system to prevent, at least theoretically, frauds and neglect.\textsuperscript{25} There was also an ever-growing staff of clerks, secretaries and

\textsuperscript{23} Reamonn, History of the Revenue Commissioners, p. 17. See also Sean Egan, ‘Finance and the Government of Ireland, 1660-1685’ (Ph.D. Thesis, Trinity College Dublin, 1983). The Hearth Tax continued to be farmed until 1706, when it was finally taken in under the management of the Custom House.

\textsuperscript{24} The earliest surviving Irish establishment list dating from 1684 lists 609 officers (T.N.A., CUST20/56).

\textsuperscript{25} The duties expected of each officer were carefully laid out in manuscript ‘instruction books’. See for example, N.L.I., 11,069 ‘The Constitution of the Exchequer in Ireland & c. with the establishment thereof, & the Officers names belonging to it c. 1734’. This particular volume was presented to Henry Boyle, upon his appointment as a Revenue Commissioner, by the Irish Deputy-Vice-Treasurer, Nathaniel Clements.
examinators who worked in the Custom House in Dublin, whose job it was to manage the money and information coming in from the outlying districts. Overseeing the whole bureaucracy were the seven commissioners who made up the revenue board. They too had a hands-on role, with those actually present in Dublin meeting six days a week to make decisions on cases and petitions brought before them. In reality much of their business devolved upon the resident Irish commissioners (usually three in number), with the rest attending more sporadically.

Together all of these officials made up a formidable bureaucracy, one which increasingly penetrated further and further into Irish society as the eighteenth century went on, becoming in the words of one historian ‘the most pervasive agency of central government in Ireland’. This is clear from the rising numbers of officers employed in the service. By the 1720s the numbers employed in the revenue had almost doubled, from the numbers on the establishment in 1692 and they would double again by the late 1760s as the chart below demonstrates.

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26 This central bureaucracy doubled in size between 1704 and 1740, employing 70 individuals by the latter date (T.N.A., CUST20/71-108).
28 Reamonn, Revenue Commissioners, p. 19.
This great expansion in the number of officers employed correlates with the increasing levels of revenue collected. Taking these two figures together, as outlined in the chart below, it is clear that the collection charge of the revenue remained fairly consistent throughout the century, ranging between eight and eleven per cent of gross revenue. Interestingly when the figures for the Hearth Tax office are isolated similar results are arrived at, suggesting that some of the contemporary criticism of that branch’s inefficiency may have been misjudged. The collection charge in this branch of the revenue averaged between eleven and twelve per cent for the period 1752-84, which is the only period for which we have reliable data.\footnote{These figures are calculated from the establishment books for the years 1684-1769 (T.N.A., CUST20/56-137).}

\footnote{These figures are calculated from the data series in Dickson, O’Grada & Daultrey ‘Hearth Tax, Household Size and Irish Population Change 1672-1821’, pp. 180-81.}
The whole Irish revenue administration has traditionally been seen as inefficient and corrupt. This impression garnered from some hostile contemporary accounts does not, however, tell the whole story. Neither does the parallel historiographical narrative, which emphasizes the role of the revenue board as source of political patronage over and above its other and arguably more important functions. While it would be wrong to discount the political potential that control of the revenue board provided, it was after all a crucial element in the success of the careers of some of the most notable Irish political figures of the period including William Conolly and John Ponsonby, it is also mistaken to assume that it is impossible to see the development of a professional

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31 These figures are calculated from the establishment books for the years 1684-1769 (T.N.A., CUST20/56-137) and the 1869 Report.
33 See especially Patrick McNally, Parties, Patriots and Undertakers: Parliamentary Politics in Early Hanoverian Ireland (Dublin, 1997).
bureaucracy alongside the continuance of some traditional patronage politics. This is a point I have developed at length elsewhere, within the context of Conolly’s dual careers as ‘chief’ revenue commissioner and leading political power broker or ‘undertaker’, so I shall not concentrate on it here. The important point remains that the revenue service should be treated upon its own terms and should be examined within the context of its administrative duties, namely its ability to raise the taxes necessary to support the Irish military and civil establishments.

In order to fully understand the Irish revenue service, and the validity or not of the accusations leveled at its management and officers, it is necessary to explore in detail the extant records, most notably the Revenue Boards minute books, which survive in an almost complete series in the National Archives at Kew. These sources provide a detailed day-by-day account of the proceedings of the revenue commissioners and their subordinate officers throughout the eighteenth century. They thus allow a more complete picture of activity to be assembled than that provided by contemporary printed sources, which were often produced for some polemical purpose. These records tell us some familiar stories. There were corrupt, drunken, and otherwise unsuitable officers. There were those that connived with smugglers, those that entered into close relationships with brewers and ale-sellers, and there were some who defaulted on their accounts and defrauded the revenue. There were also officers who were appointed because of their political connections; some were good at their jobs, some were fast-tracked for unsuitable promotions, and some never turned up. All of these cases existed, and multiple examples can be brought forward, but yet they were not typical. We also know about them precisely because their activities were reported to the Board and were subsequently investigated. Some

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35 T.N.A., CUST1/3-162 (1696-1782). These records only survive because they were transferred from Dublin to London in the aftermath of the Act of Union in the early nineteenth century. Otherwise like so many Irish records they would have perished in the blaze that engulfed the Irish Public Record Office in 1922. They are thus an extremely valuable source for the history of the eighteenth-century Irish state.
36 For some examples see Walsh, ‘Sin of With-Holding Tribute’, p. 59.
of these officers were dismissed, others were suspended, while still others were reprimanded or transferred to another district. The following table shows how small a proportion of officers were disciplined in each year, and also how the numbers dismissed or suspended rarely superseded those departing the service due to natural wastage. Also included here are the numbers of officers ‘removed’ or ‘exchanged’ during the years surveyed. Such ‘removals’, which involved the uprooting of an officer and his family (a process for which he was usually granted 2-4 weeks leave), were perennially unpopular in Ireland as they were in Britain but were deemed as being ‘for the benefit of the revenue’.37 Their object was to prevent officers developing close relationships with those whom they interacted with on a daily basis, and were perhaps especially important in the excise division. This is borne out by the surviving records, which are replete with references to gaugers becoming too close to the brewers they surveyed. Close familial relationships with brewers and distillers were frowned upon, while running up ale-house debts was a regular cause for dismissal.38

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37 For the process of ‘removes’ in Britain see Brewer, Sinews of Power, 110.
38 In 1744 one excise officer was reprimanded for living in a public house, while another was dismissed for ‘entertaining an idle women and drinking with her in sheen houses’ (T.N.A., CUST1/37 f.89, CUST1/38 f.10). The Boards concerns about officers being indebted to those encompassed in their survey is clear from a general letter issued to all excise collectors in June 1736 (T.N.A., CUST1/28 f. 22).
Table 1. Natural Wastage, Removals and Punishment of Revenue Officers, 1714-54

<table>
<thead>
<tr>
<th>Year</th>
<th>1714</th>
<th>1724</th>
<th>1734</th>
<th>1744</th>
<th>1754</th>
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<tr>
<td>Total Officers</td>
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<td>1041</td>
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<td>18</td>
<td>27</td>
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<td>36</td>
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<td>94</td>
<td>97</td>
<td>36</td>
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<td>4</td>
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<td><strong>Total removed officers</strong></td>
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<td>125</td>
<td>61</td>
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<td><strong>Disciplining of officers</strong></td>
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<td>18</td>
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<tr>
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<td>34</td>
<td>30</td>
<td>35</td>
<td>21</td>
<td>27</td>
</tr>
</tbody>
</table>

These records also tell us about the conscientious officers who made regular seizures, who occasionally risked life and limb to take on smugglers, and who made long and arduous journeys across often-difficult terrain to collect taxes and

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39 This table is based on the Revenue Commissioners minute-books for 1714-54 (T.N.A., CUST1/11, 17-18, 25-26, 37-39, 52-53 & 55). One volume from 1754 is missing so I have used data from 1753 to make up a year, allowing suitable comparisons to be made. The removes made in 1734 may have been exceptional as many were made following the recommendations of a detailed survey of the Munster and South Leinster districts by one of the commissioners Edward Thompson. See below.
ensure compliance with the laws. They tell us about the officers who wrote to the Commissioners suggesting improvements to the service, about the gauger in Co. Longford, for instance, who wrote a guide to the art of gauging which he submitted to the commissioners for publication so his knowledge could be passed on to other officers. We also learn about the officers who risked threats from their local communities to appear in court in order to testify against smugglers, rioters, and other tax evaders. The picture that emerges from a detailed analysis of the minute books is in other words a complicated one. It is a picture of a working bureaucracy with all the faults and advantages that that confers.

Tax Evasion and the Challenges of Collection

The Customs and Excise minute books give a very useful insight into not just how taxation was collected, and how the bureaucracy worked/didn’t work. They also allow the historian to consider the question of tax evasion. Historians of British taxation have noted how tax collection became less efficient the further one travelled from London, and that, even taking this into account, Scotland remained a special case. Similar patterns have been identified in Ireland. Contemporaries liked to highlight the difficulties of collecting taxes from the ‘popish’ inhabitants of the west of Ireland, or what one Hearthmoney collector described in 1724 as a ‘stubborn refractory people’. They also frequently decried the ill effects of smuggling on the Irish economy, and the detrimental

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40 Examples of officers suffering injury in the course of their duty are numerous, for three examples from June –July 1736 covering incidents in Strabane (Co.Tyrone), Loughrea (Co. Galway) and Kinsale Co. Cork see T.N.A. CUST1/28 ff. 2, 14 &26.
41 The board ordered 600 copies of John Ballard’s ‘Gauging unmasked’ to be printed in 1734 after the text was carefully considered by two of the surveyors general (T.N.A., CUST1/26 f. 229). Attempts to locate a surviving copy of Ballard’s work have failed, but it was not the only work published in such a manner. For other works published by order of the Board see Walsh, ‘Sin of With-holding Tribute’, 62.
42 See for example the threats issued to the collector and surveyor of Loughrea district in July 1724 for carrying on a prosecution against some unlicensed brewers. The chief witness in the same case fared much worse. He had his one eyes out, his tongue cut off, as well one ear removed for informing against the same brewers. (T.N.A., CUST1/17 f. 167). This brutal case was not an isolated incident either with a similar case occurring in Kinsale in December 1734. In this latter case the crown’s witness was scalped outside the Custom House (CUST1/26 f.334).
44 Minutes of the Revenue Commissioners, 31 July 1724 (T.N.A., CUST1/18, f. 5).
impact this had on the revenue. These contemporary analyses were adopted in an almost unquestioning manner by earlier generations of historians, and it was not until the pioneering researches of Louis Cullen in the 1960s that a more nuanced picture began to develop. His research showed that smuggling rates varied across the century with the periods of greatest illegal activity coinciding with the periods in which the highest customs duties were imposed. As the weight of duties levied on different products was varied so did the attractions for smugglers, explaining why wool and brandy were in time replaced by tobacco as the most commonly smuggled goods. Cullen’s conclusions echoed the results of scholarship on other jurisdictions, and suggested therefore that smuggling was less endemic in Ireland than had previously been imagined. Nevertheless at its height smuggling, particularly of wool, brandy, rum, and tobacco, had a detrimental effect on the Irish economy in the period c. 1730-c.1763.

The 1730s saw some of the greatest incidences of the ‘clandestine trade’ but the same decade also saw the introduction of measures to combat it. These measures included a detailed inspection of the Munster outports by one of the revenue commissioners Edward Thompson in 1733, and the detailing of an increased number of naval ships to patrol the Irish coastline. Thompson's report detailed the conduct of individual officers as well as the practices current in the ports and districts in the southern half of the country. His brief, as dictated by the British treasury, was to inspect the ports, but his results also included a detailed analysis of the inland excise. His report offers an excellent insight into the

45 Thomas Bacon, *A Compleat System of the Revenue of Ireland, in its Several Branches of Import, Export, and Inland Duties* (Dublin, 1737), vii. A report submitted to the Treasury by the Irish Revenue Commissioners in 1755 highlighted the continuing problems and the difficulties faced in tackling wool smuggling, and particularly highlighted the higher rate of incidences on the west coast. (T.N.A., T1/361/21 ‘Report of the commissioners of revenue in Ireland, 29 Jan 1755, on running of wool from Ireland to France’). I am indebted to Julian Hoppit for this latter reference.


48 For the increased naval presence see Thomas Tickell to John Burchett, 19 Aug. 1730 (T.N.A., ADM1/3390). Detail research still needs to be completed on the deployment of the Navy to combat smuggling off the Irish coast.


50 Minutes of the Revenue Commissioners, 30 May 1733 (T.N.A. CUST1/25 f. 167).
revenue service at this particular juncture, allowing an even more detailed view of what the commissioners saw as particularly important for the efficient collection of taxes and duties. Particular attention for instance was paid to the quality of instruments and horses possessed by individual officers, as well the location of their place of residence. Following the completion of his tour of duty several recommendations were made to the board and the minute books for the following year are replete with decisions made on the foot of 'Mr. Thompson’s report'.

The increased naval presence and the instructions given to the commanders of these vessels to combat smuggling further demonstrate the state’s commitment to combat the problem of smuggling.

It should however be noted that both Thompson’s report and the increased activity on the ‘Irish station’ had their origins not in Dublin but in London. This is not to suggest that the Revenue Commissioners were inattentive to the problems of falling revenues and evasion. They had been long calling for an increased naval presence, while they were also quite willing to sponsor and support other activities ‘for the benefit of the revenue’, often in consultation with members of the local political elite. These included the support of private individuals and groups who were willing to combat smuggling within their own neighbourhoods, such as the activities of Samuel Bindon, a local M.P. and prominent merchant, in counties Clare and Limerick, and the merchants of Coleraine and Derry who formed themselves into an anti-smuggling association. The Commissioners also frequently encouraged the publication and dissemination of treatises and pamphlets which might be of benefit to their officers. These publications were usually written at times of a perceived crisis, but they also reflected the vogue for economic improvement visible in Irish writings from this period. Such responses to the ‘evils of the running trade’ suggest, however, its continuing significance

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51 Minutes of the Revenue Commissioners 3-9 Aug. 1733, 16, 29 May 1734 (T.N.A., CUST1/25 ff. 267-82; CUST1/26 ff. 53-54, 63-67).
52 Minutes of the Revenue Commissioners, 11, 13 Dec. 1732 (T.N.A., CUST1/25 ff. 1, 4).
53 For their repeated efforts to get greater naval assistance see the correspondence between the Irish administration and the Lords of the Admiralty (T.N.A., ADM/1, 3989, 3990).
54 For Bindon’s activities see Fleming, Politics and Provincial People, 179-81. For the anti-smuggling association in Coleraine, and another in Wexford see Minutes of the Revenue Commissioners, 23 Feb. 1733, 21 Jan. 1744 (T.N.A., CUST1/25 f. 52, CUST1/37, f. 72).
and warn us of the need to factor it into any history of Irish taxation in this period.55

The customs was not the only revenue branch to suffer from the problem of evasion. Unlike in England the inland excise was the poor relation in Ireland.56 This can be partly explained by different population distributions, and by the difficulty in completely separating the produce of the excise from the combined customs and excise totals. These are only partial explanations and the real answer lies in the structure of the Irish economy, and the structures of economic life in rural Ireland. The greatest components of the excise revenues were the taxes levied on beers and spirits. These had to be collected from thousands of small producers spread across the country, whose brewing and distilling establishments were rudimentary at best, and ephemeral at worst. Their diffusion across the country and their frequent establishment in remote inaccessible areas (despite legislative prohibitions on such establishments) made revenue collection difficult. It also made it on occasions a dangerous activity, and the commissioner’s records are replete with references to ‘rescues’ made during seizures as well as to requests for military assistance, something that points to the value of the Irish standing army and its dispersal in small units across the Irish provinces.57 Such military assistance could only be used in special carefully delineated circumstances. If the process of making seizures of illegal stills was difficult so too could be the collection of the sums levied in return for retailing licenses. Many ale and wine licensees were frequently too poor to pay the amounts required by law, and individual excise collectors were regularly forced to reduce the fines which were levied in cases of nonpayment, thereby further diminishing the receipts of the revenue.58

57 Between November 1736 and October 1739 the Army were called to assist the revenue officers at least ten times (T.N.A., CUST1/28-30). This was not atypical with the number of soldiers called upon varying. In February 1744 one officer, one sergeant, one corporal, one drummer & 20 men were called upon to assist revenue officials at Bantry, while on other occasions smaller detachments were required. The difficulties presented to revenue officers in their duty also led to calls for new barracks to be established such as one petitioned for at Eyrecourt, Co Galway, in March 1734 (T.N.A., CUST1/25 f. 507).
58 In 1733 M.P., and pamphleteer David Bindon proposed new methods for levying ale and wine licenses highlighting this issue. His proposals were politely turned down by the commissioners,
This brief discussion of the problems of tax evasion, both within the customs and excise branches, and the solutions employed to combat it, demonstrates the difficulties faced by the Irish revenue service in the eighteenth century. Nevertheless as this paper has shown the bureaucracy of the state grew both in absolute terms and in terms of efficiency and professionalism during the period under review thus allowing Ireland to provide for its own civil and military establishment, as well as to make an important imperial contribution. The roles played by those other agents of the fiscal-military state, the standing army and the navy in combating illegal activities also, however, points towards the complexities inherent in the Irish fiscal-military state. Ireland contributed to the state in the form of taxation, thus acting as a sinew of power, but it was also on occasion an arena wherein these sinews might be exercised.

who nevertheless noted his zeal for the revenue, Commissioners to Edward Cary, chief secretary, 10 Mar. 1733 (P.R.O.N.I, D562, f.421).