

C A S E

Of the Merchants of the City of *Dublin*; in relation to the Reduction of the Duty's on *Spirits* and *Tobacco's*. Being some Considerations Humbly offer'd in behalf of themselves and several other Merchants in the Kingdom of *Ireland*, to shew that the Reduction of the Duties on *Spirits* from 2 s 4 d. which they now pay to 2 s. per Gallon, and the Duties on *Tobacco's* from Six Pence to Four Pence halfpenny per Pound, will be the most effectual Means to prevent the future Running of those Commodities, and to encrease his Majesty's Revenue on those Heads of Trade.

THE legal Penaltys to which Runners are expos'd are so Grievous and the Expence and Risque which attend that infamous Practice so great, that nothing could prevail on Men to engage in that Way, but a Prospect of immoderate Gain, and therefore whatever Expedient will so far reduce the Profit of the Runner, as not to leave him a Gain proportioned to his Risque and Expence will effectually prevent Men from carrying on that Trade, which we humbly apprehend will in a great Measure be effected by the above Scheme, and that for the following Reasons.

The unavoidable Expence which attends the running of *Spirits* on the Coast of *Ireland* amount at least to 10 d. per Gallon above the prime Cost, and it is Evident, that the Runner must everlastingly sell his *Spirits* at 6 d. per Gallon less than the fair Trader, to answer the Risque to which the Retailer is expos'd, therefore the original Cost of that Commodity, the Freight and all other Particulars being the same to the fair Trader and the runner, it follows that the runner in the propos'd Scituation of the Duties can save no more by the running of his *Spirits* than the Sum of 8 d. per Gallon in like manner; the unavoidable Expences which attend the running of *Tobacco's* amount at least to Three half Pence per Pound, and the Running of that Commodity must sell to the Retailer for the above Reasons at 2 d. per Pound less than the fair Trader, and consequently his Gains by running in the propos'd Scituation of the Duties can amount to no more than one Penny per Pound, which gains on those separate Heads of Trade will be so small that very few if any will ever be attempted by them to engage in so scandalous and hazardous a Traffique, and if so, then the greatest part if not the whole of those Commodities consumed in this Kingdom will pay the King's Duties, whereas at present not one half of them pays any Duty at all, and consequently the King's Revenue on those Branches will be greatly encreas'd.

The Experience of some few Years past confirms the Truth of what has been said, for when the last additional Duty of 4 d. per Gallon was laid on *Spirits*, the King's Revenue from that Moment fell, but when by the Wisdom of the Legislature, that additional Duty was taken off, his Majesty's Revenue on that Article immediately rose, the reason of which could be no other than this, *viz*, That by raising the Duties, the Advantage of running was encreas'd, and consequently a great number of Persons betook themselves to that Trade, wherefore the King's Duties fell. But when that additional Duty was taken off, then part of the Advantage formerly gain'd was taken from the runner which lessn'd the Numbers of Traders in that Way, and will not then the taking off a yet further part of the respective Duties on the above Commodities produce a suitable Effect by lessening the advantage of running and consequently the number of runners.

We appeal likewise to the Experience of Great *Britain*, where by lowering Duties on *Pepper* from 20 d. to 4 d. per Pound, the King's Revenue on that Article has been vastly augmented.