

REPORT BY THOMAS TUCKER
UPON THE SETTLEMENT OF
THE REVENUES OF EXCISE
AND CUSTOMS IN SCOTLAND.

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THE BANNATYNE CLUB,

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TO

SIR WALTER SCOTT, BART. PRESIDENT,

AND THE OTHER MEMBERS OF

THE BANNATYNE CLUB.

THE Work which I present to you as my contribution to the Club, contains some curious and apparently very authentic information relative to the Trade and Shipping of Scotland in the year 1656.

Mr Tucker, the author, was sent by the Government of England for the purpose of introducing order into the collection of the Revenues of the Excise and Customs, and appointed one of the Commissioners of the Scotch Board. He appears to have possessed very eminent qualifications for a task which, in the state of the country at that time, must have been attended with great difficulties ; and he has communicated the result of his inquiries and personal observation with great clearness and ability in this Report. It affords a comprehensive view of all the details connected with the collection of these Taxes, and some account is given of every harbour and creek upon the coast, to which vessels resorted at that time.

I regret that I am not able to give you any further account of the author. The only notice of him which I have met with, is contained in Thurloe's Papers, (vol. iv. p. 222,) in a letter from Lord Broghill to Secretary Thurloe, dated at Edinburgh, 20th December, 1655, in which it is mentioned that Mr Tucker was then about to return to England.

This impression has been printed from two Manuscripts. The oldest, which appears to be in Mr Tucker's hand-writing, is said to have been purchased at a sale, many years ago, by the late Mr Gibb, librarian to the Faculty, and was presented by him to the Library, and from it the *fac simile* of the signature has been made. The other, in a more recent hand-writing and spelling, was preserved in the Charter-room at Yester. Along with both were found the Rules and Instructions made by the Commissioners of Customs and Excise in Scotland, dated Leith, 1st September, 1656, and signed "Ja. Mac-Dowal, Edm. Syler, Leo. Lytcot, Tho. Tucker." They bear to be printed at "Edinburgh, by Christopher Higgins, in Hart's Close, over against the Trone Church, 1656."

JOHN A. MURRAY.

EDINBURGH,
January 1, 1825.

TO THE RIGHT HON^{BLE} THE COMISSIONERS

FOR APPEALES.

RIGHT HON^{BLE},

ALTHOUGH in the time of my absence, and dureing my employment in the North, (in which, by your Honours especiall favour and recommendation, I had the honour and happinesse to bee employed,) I did continually, from time to time, give and render the best accompt I was able of the most materiall passages which did occurre and fall out. Yett, that affaيرة now ended, and that accompt soe given, being onely some single and loose remarques which happened, I have esteemed it a duty incumbent on mee to collect and gather together, into one bundle, whatever hath before beene scatteringly presented, and by adding whatever hath hitherto beene omitted, to frame and make one intire peice of the whole, in which your Honours, as in a landschipp, may see, contracted into a narrowe compasse, the transactions, asswell as mayne-land, of a large continent, which hath ever yett, because of its distance and remotenesse, appeared much out of sight and view.

Haveing, therefore, obtained my dispatches here, in England, I made all haste possible northward. But what with the badnesse of the way, at that time and season of the yeare, and other interveining impediments, I was soe retarded, that I could not reach my journey's end soe soone but that soe much entrance had beene made upon the worke, by his Highnesse councill in Scotland, as that Comissioners were appointed, and Comissioned there, for managing the Customes and Excise

conjunctly; and those Commissioners (or some of them) had proceeded to the electing of theyr officers, and making publication of their intendments, to farne the Inland Excise of the severall shires and burghs at certaine dayes, then agreed upon. But before they could fall to any matter of action, I had gained the opportunity of addressing myself to his Highnesse council; had theyr order to be joyned in comission; and was accordingly received as such, by them, upon the first day of theyr sitting altogether.

The Commissioners had a double worke upon them,—to establish and regulate the Customes, which had some time together beene under the management of some of the present Commissioners, and to erect and sett on foote a new Impost, which had indeed formerly (but in another forme and manner) beene settled in that countrey; but theyr last and most troublesome times haveing discontinued it, rendred the people impatient both of the name and thing. Which of these two the Commissioners were in prudence to beginne withall, was not soe hard or difficult to determine; for although the businesse of Customes, who was the elder brother, might, by order of birthright, challenge some precedency; yett, considering that those receipts had tooke some small roote, but that the other, being a plant removed from a more warme, and soft, to a more cold and stony soyle, did therefore require theyr first and most especiall care in the setting thereof; and for that, the time appointed for farneing the severall shires was then at hand, they resolve to fall upon that worke, and leave the rest untill afterward, to bee taken care of at some more space and convenient time.

Before any treaty was entertained with any proposer, sundry preliminary resolutions were taken up.

I. Touching the terme or space of time for which the farmes should bee lett, which was agreed on to bee onely for foure moneths, to commence from the 19th of September, 1655, which was the date of his Highnesse councill, theyr comission to the Commissioners. A shorter time possibly could not bee thought upon, in respect one moneth thereof

was then elapsed; and to lett for any long time was much against the reason of the thing. For as none of the Comissioners were soe well skilled as to bee able to arrive at the true intrinsique value of the Shires and Burghs, or what theyr consumption of beere, ale, and aquavitæ, might amount unto, (although they had the produce it made in the time of the Excise, when it was established by the Parliament of that nation, lyeing before them, which was but a glimering and misty light in respect of the different way which was now to bee taken up from what had beene formerly practised there,) soe they being willing to purchase theyr knowledge at the easiest termes they could, and with the least losse to the State, did therefore pitch upon the shortest space of time possible, that soe, after expiration thereof, they themselves, or any other which should bee appointed to succede them, might then gaine a liberall information of the whole, and soe bee enabled to contract *de novo* for the most advantage of the publique.

2. How to proceede in contracting, which was resolved on to bee presently, by treating with the proposers severally; and after draweing them to the highest rate they would offer of themselves, then to fixe and sett a certaine price, beyond which whosoever of the competitors for any county, shire, or burgh, should, by a paper, sealed up and delivered in, bid the most, should have and hold such county, shire, or burgh, in farme, dureing the terme aforesaid, upon good caution given for performance of articles, and due payment of the rent agreed upon.

3. Concerning the forme of the instruments or writeings to bee interchangeably (or rather conjunctly) sealed by the Comissioners and farmers, which were ordered to bee drawne up for matter and substance, (except where there was just cause of change,) agreeable with those used and practised in England, but according to the tenour and mode in Scotland for the makeing them registrable in any the courts of Justice, that soe, if occasion required, decreets and executorialls might passe and bee had thereupon, according to the lawes of that Nation.

These particulars once concluded all persons that had any thing to offer or propose, for any county and burgh were admitted upon the severall and particular dayes upon which such particular county and burgh was appointed to bee lett. The mercate was full of people, but few buyers, by reason of the difference of their pretensions and designes.

Some wholly, (and yett speciously,) to disturbe the thing; others either to engrosse or beate downe the price of the comodity.

Amongst the rest, many of the magistrates of sundry the cheife townes and burghs, under pretext of affection to the publique service, the ease and benefitt of theyr poore, presse hard for a severing and letting of the principall and cheife burghs, severally and apart from the rest of the shires in which they lye, and by such a dismembring to render the worke inconsiderable. And faileing herein, they proceede further to the challenging of a preference before all others, by this way to exclude all competitors, and to deterre any other from bidding, that soe the thing might fall into theyr owne hands, at theyr owne rates, and under theyr owne termes and conditions. For remedy hereof, the Comissioners, (declareing the tender regard they had, and should alwayes beare, to the good and ease of the people, and the singular esteeme they had of the quality and persons of those worthy gentlemen, as they were publique ministers and officers,) did withall signifye their intentions to proceede impartially, by makeing knowne theyr resolutions taken up, of letting, without distinction of persons, to those that should bidd most, and bee able to give security, to likeing, for performance of theyr contracts. But a small time taught the Comissioners to sound the bottome fully; for the bayliffes and magistrates, (who doe usually exercise a kinde of soveraignety over the people,) were not to bee overborne soe easily, nor yett removed from theyr stiffenesse, which was the rather confirmed in them from a necessity they conceived to lye upon the Comissioners, from the instructions given them by his Highnesse councill, for farmeing the inland comodities; for haveing

noe latitude left them, and being therefore necessitated to farine, they must, (as they apprehended,) proceede though at any rate whatsoever. This discovery fully shewed the Comissioners that there must recourse bee had to some more powerful meanes; and finding none more effectuall in view, than that of a liberty to bee left them for collecting such commodityes, countyes, and places as they should not bee able to lett to the best advantage of the Comonwealth, they did, upon application made to his Highnesse councill, who had indeed before tyed them up to a positive farmeing of the whole, obtayne theyr desires. By which meanes haveing gained some enlargement, and the magistrates fayleing of theyr ends, when they were refused at such rates as they had before profered, there was not onely roome made for others to come in and bidd more, but such of them as did really intend the farme of theyr particular shires or countyes, were induced to rayse to that price which the Comissioners held them at, rather than suffer strangers to take the thing out of theyr hands, or haveing beene used to lord in cheife, to permitt theyr countreyemen to submitt to the rule or domination of any others but themselves. And some of them whose obstinacy would knowe noe comptroll but that of theyr owne will, and could not bee drawne beyond theyr owne stiffe proffers, deserted further prosecution, leaveing this advantage behinde them to the publique, that severall persons who before durst not bidd, soe long as theyr superiors were in treaty, apprehended themselves masters of a just freedome to bid, and thereupon to contract for what those others had relinquished.

By this meanes the most eminent difficultyes being mastered, the Comissioners did, after some time, lett the severall shires and burghs for the severall sumes of money mentioned in the accompt hereafter followeing,—which was the whole, except the shires of Argile, Bute, Invernes, Rosse, Sutherland, Cromerty, and Caitlhes. The two former of which being wholly Highlands, none would adventure to bidd any thing at all for them, and the rest, lyeing all northerly, and for the most part very little better, there was some offer indeede made for them,

but soe inconsiderable, as it was thought fitt rather to putt them under collection, although the Comissioners were, in respect of the distance and quality of the places which never yeilded or payd any asseesse formerly, because of theyr barrenesse and poverty, inclinable to have beene very reasonable, rather then to have beene putt either on the charge or incertainety of sending persons purposely to collect them. But rather than any place should lye unmanaged, they were resolved to hazard both; and to that end, therefore, did comission two gentlemen of those countryes, the one of which went clad after the mode of his countrye, with belted playde, trowses, and brogues, but returned againe *re infecta*; the other made some progresse in the North, and not only leavyed an indifferent some of money, considering the ports, season of the yeare, and shortnesse of time hee was in doeing thereof, but gave matter of encouragment to some others afterwards to adventure upon the farmeing of the same.

Besides the Beere, Ale, and Strong-waters, lett as aforesaid, there was yett another comodity which the Comissioners would most willingly have farmed, and that was the Salt made in that Nation, in severall places on both sides of the Firth, betwixt St Androes and Sterling on the one, and Sterling and Barwick on the other side. The Northerne parts being mostly served with French, and the Westerne parts with English Salt. The businesse was one time under treaty, and the Comissioners for the better obtayneing light in the thing, had privatly dispatched two Envoyes, who, under pretence of buyeing salt to shippe forth, acquainted themselves with, and soe brought in an accompt of the number of pans on both sides the River, with the names of theyr proprietors or present possessors, and the quantity of Salt usually made weekly in every pan, unlesse in cases of some accidentall impediment either by failure of coale, or suddayne cominge downe of the freshes. This obtayned, a generall farme of the whole, or at least a particular one of each pan, was certainly presumed; but upon debate of the thing, the proprietors who, at first, esteemed themselves solely ly-

able to the payment of the duty, as soon as the Salt was made, finding, that all salt going for England by water was to pay the duty, thereby the first buyer after landing, and all Salt shipped out by them for forraigne parts was to pay no duty ; the remainder which was spent in the country, they insisted upon to be little or nothing, or such for which they profered at first, that which was next to nothing, and at last refused to medle at all or deale for it, unlesse they might have it soe as the whole might pay with them, and soe be freed from payeing afterwards in England ; which as it was directly opposite to the lawes of Excise, soe in a very short time they might very much have prejudiced the trade and manufacture of that comodity in the Nation. But yett, that they might see that it was not of soe little repute with the Commissioners as they would needs esteeme, and have them beleive it to be, both the sides of the Firth were sett out and divided into foure offices or districts, and a Collector appointed by way of poundage, to attend in each of them, with full instructions, setting forth theyr whole worke and employment, and the way and maner of doeing thereof, soe as they could not possibly be ignorant of the duty of theyr trusts, unlesse they would be willfully negligent or worse : Neither of which yett could be imputed to them, although the successe did not answer the expectation had of the same, which was not soe much to be attributed to any default or remissnesse of the officers, as a controversy arising from the discongruity of the words of the lawe, from the practice and way of making Salt in Scotland different from that used and practised in England.

There the proprietors or possessors of the pans are usually called Masters, and the workmen who actually labour in and about these pans, are termed Makers, who receive no certaine salary or wages from those masters of theyrs, but doe contract upon receiveing such a quantity of coale, to make and returne the master such a quantity of salt as shalbe agreed upon betwixt them ; the overplus (whatever it is) that is made remaining to themselves for theyr paynes, which

they usually sell to cageors and other poore people, who carry the same about in creiles on horseback, or otherwise, up and downe the countrey, for the expence and consumption thereof. The other, which is the masters, is layd up in his garnels or stores, and for the most part sent out afterwards in greate parcells, either for England or some forraigne parts beyond the seas. This being the manner and practice of the salt workes in those parts; and the Collectors for the better keeping and frameing an accompt, calleing upon those masters to make weekly entry of what salt was made at theyr pans; they refuse the doeing thereof; dispute the letter of the Act, conceding the cheife scruple, and granting that indeed the makers were lyable; but that they being noe such, and theyr workemen being the makers, they, and onely they, were the persons lyable to make entryes, and bee accomptable for what was made; and pray, therefore, that they may bee proceeded against according to the lawe; with this distinction, they challenge a freedome to themselves from being lyable, and that if yett they must remayne responsall, that they ought to bee soe for noe more than what came into theyr garnells, as not knoweing what els or more was made at any time at theyr pans. And to require an accompt, or any thing els of the workmen, (who, besides their infinite povertye and miserableness, are (were it not a breache of charity) to bee esteemed rather brutes than rationalls,) was a thing altogether impossible, nor ever can bee reputed soe much as probable by any who have ever secne either the persons or places; and as it was not to bee effected any manner of wayes whatsoever, without the appointing of some person, day and night, to attend every particular pan when it was boyleing, by which the charge would certainly have benee greater than the receipt, soe the officers could not otherwise meete with or discover halfe the salt that was sold, in respect the same was sold, delivered, and carryed away alwayes in the night, in soe much as none, or seldome any notice could at any time bee had or taken of the same; or, if there were, not without the danger or hazard of some mischief to ensue thereupon.

These two evils for some time perplexed the officers, the former of which was soone removed by acquainting the masters, that, although they were not called soe in the lawe, they were certainly to bee esteemed the same as are therein mentioned to bee makers, and not theyr workemen, as they pretended ; and that, if they should not thinke themselves concerned or concluded by the generall word Makers, according to the acceptation of the word where and by whome the lawe was made and framed, and would needs bee understood to bee in noe other than in the capacity in which they rendred themselves to bee, the Comissioners would not dispute it further ; but lett them knowe, that in that case, the workemen being the makers, and theyr masters receiveing salt from them in lieu of coales and use of theyr pans, (which being a barter or exchange, was therefore to all intents and purposes to bee understood and accounted a sale,) they must then necessarily bee looked upon as first buyers of salt, and accordingly expect to make payment of the duty, as well for what salt they had already, as for what they should hereafter receive from theyr workemen, the makers.

This resolution made them change theyr opinion ; soe that, from persons before not at all concerned in the businesse, they now professe and apprehend themselves to bee truely the makers mentioned in the lawe, whatever other appellation the manner of speech in theyr countrey did designe them by, desired they might be esteemed such, promised all conformity, and to bee responsall and accomptable, soe farre forth as it was possible, for what should be made from time to time at theyr pans. In which, neverthelesse, they failed, as to the salt of theyr workemen, being noe wayes able to arrive (more than by a probable conjecture) at what was truely made, and founde it difficulty enough to keepe theyr owne salt from being embezeled, after they had received it into theyr owne possession, through the vilenesse and unworthinesse of theyr owne workemen. For what salt, therefore, was the masters, and sold at any time, the duty was payd, and due entry still given as it was made

or shipped out. But the workemens salt was still vended and disposed of in the night, or otherwise privatly, in small parcells, without entry, or any duty at all payd or satisfyed, soe as a more effectuall expedient was provided, by giving order for the seizeing of all salt that should bee found any where, to bee brought out of the districts of the officers appointed to attend the salt-pans, to the mercate, or carryeing elsewhere, without a tickett certifyeing the duty payd. This putting some trouble upon the buyers, who found themselves questioned every where, made the cageors and others so cautelous, as to provide still for theyr owne peace and quietnesse, by entring, paying theyr duty, and takeing a tickett for the salt they bought from time to time, although the workemen would have delivered at any time without.

And now by this time the severall farmers had made some entrance upon theyr worke, which was entertained every where for some time with very much dislike, partly because of the different mode of proceedings not soe well understood by that Nation, and partly by the secrett contrivance of sundry persons, some for self-interest, and some (disgusted in that they missed such farmes which they had sure thoughts and expectations of,) did take all advantages of inciteing the people, not soe much against the thing openly, as the persons, although the impediment given to either was a like obstruction to both (which was partly from the thing, and partly from the people.) That hinderance which the farmers found from the manner of proceeding, was in respect of the duty of beere and ale, layd upon the barrell ; whereas the Scots use noe certaine vessells, but such as by a generall terme they call Trees, of different contents, some holding more or lesse gallons the tree. And although his Highnesse councill did somewhat loosen this knott, by declaring that eleaven gallons Scots should bee reputed and pay as one barrell English, and soe after that rate for a greater or lesser quantity, yett the difficulty was not fully removed, inasmuch as it was customary to compute, and soe to brew, not according to the measure of drinke, but

quantity of malt, reckoning by the bolle, halfe-bolle, or firlett, according as they had formerly payd excise when the same was imposed by a Parliament of their owne; and for them now to reckon or pay otherwise was a matter of time and labour to possessè them with it. And therefore, presently after the Comissioners had farmed the severall countyes, there was some proposall made for changinge the way and manner of collecting by the measure of drinke to that of the Scots practice, by the bolle of malt. And this as well because of its being better knowne to the people of that nation, as for that it was more easie to knowe what malt is ground from time to time, than what or how much beere or ale is brewed, in respect that the people, both landward and in burgh, (for none can grinde any malt privatly,) are bound and obliged to grinde at certaine comon mills adjoyneing to them, from whence a true accompt hath usually and at all times beene taken of what malt is still ground from time to time, by and for whome. But, upon full deliberation of the whole by his Highness councill, there being at that time noe particular advantage accrewing to the state in view, nor any absolute necessity of makeing such a change at that time, more than a bare complyeing with the capacity and genius of the people, it was therefore layd aside until further time or experience of the thing should render it fitt to bee resumed, as happened afterwards.

The rencontres which the farmers mett with from the people, stirred up as aforesaid, were divers and many everywhere; but most of them being the effects rather of a pettish impatience, than a discrete or just resent, and soe not materiall enough or els too numerous to bee recited here, are rather to bee passed over in silence than insisted upon. I shall, therefore, onely hint the chiefe and most eminent of all as being matter of remarque, and indeed a very paradoxe, both in naturalls and civills: That lenity and gentlesse should bee corrosives; that what was done out of a care and tendernesse of the welfare and quiet of the people, (and therefore might have stroaked them into a supple compli-
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should rather incite and stirre them up to a refractory disobedience of nonconforming, occasioned by an act of much civility and regard to the populary, which was answered much more unhandsomely.

For, as the Comissioners, before they beganne to farme, gave publike notice of theyr intentions, and so invitation to all persons to come in and propone, and were afterward for avoydeing the necessity which some indeavoured to have layd upon them, of farmeing at what rates they pleased, onely compelled to declare theyr resolutions of letting without distinction to him or those that should give most for any shire or county; soe after they had contracted, but before they issued out any comissions, deliberation was had, what power was fitt to bee given to those which had soe contracted. And as the Comissioners could very much have wished, they might have found soe plentifull a choyce of farmers, as that it might have beene within theyr power to have made election of the best qualified, related and substantiallest of them; but an inevitable necessity casting them upon some determinate persons, they had nothing more to doe than to consider of the best way of proceeding, according to the juncture of things; and therefore, duly weighing aswell the quality of the farmers, as haveing a regard to the temper and humour of the people, and findeing part of the farmers to bee English, and not acquainted either with the thing, persons, or places, and the rest Scots, and in this respect more qualified and lesse obnoxious, but naturally rigid exactors, apt to avenge private quarrells or discontents, under colour and pretext of publike employment, and most of them generally strangers to the particular worke in which they engaged. And considering, withall the people on the other side, through poverty, and an innate habit of theyr owne, to bee crosse, obstinate, clamorous, and prone to apprehend every action an oppression or injury, and againe to repell both either with noyse or force. For prevention, therefore, of any provocations that might happen to bee given, either by the indiscretion or violence of the farmers, and to leave the people

masters of theyr owne peace and quiett, the Comissioners did resolve to reserve the Judiciall part in themselves, and to give the farmer onely the Collectiv power, which was done accordingly.

Of this observation was soone made by some of the most intelligent sort of people, and by them infused into the rest, which made a generall deficiencye in every one. Very few, or none, would pay any monyes, suffer any distresse, or obey any sumons; insomuch, that the Comissioners were enforced to retract theyr former resolutions, and to lett the farmer loose to the full execution of all the powers and authorities of the severall acts and ordinances, but against and upon such onely as should refuse to give due obedience, that soe they might have a just sense that the Comissioners did still retayne, and should have continued theyr first tenderness towards them, had they not beene enforced to depart from it, not out of any levity or inclination in themselves, to vexe or disquiet the people, but from the just necessity they had of compelling them to submit to and comply with the lawes of Excise.

The cause of the people's obstinacy and the Comissioners lenity being at once taken away, every one acted by his feare, and the expectation hee had of suffering the penalties of the lawe, beganne to provide for his owne peace and security by a timely conformeing, and soe made way for the more easy and vigorous carryeing on of things in the future.

And now, the first farmes beginning to weare out, the Comissioners did not onely cause publication to be made of theyr intentions to farme *de Novo*, with intimation of time and place, that all persons desirous to treat with them might have timely notice whither and when to repayre for doeing thereof; but alsoe makeing some reflection upon things past, thought fitt to drawe up some few yett materiall considerations for the better regulating and carryeing on the businesse both of Customes and Excise, and to offer the same into his Highnesse coun-

will for theyr allowance thereof. Sundry of the particulars relating to the businesse of farmeing, those onely (as proper for this place, the rest being remitted untill afterward,) shalbe now mentioned, which held forth matter of reformation, and encouragement to such as should undertake to farme, which was the worke of that present time.

The first of these was for obtayneing liberty of enlargeing the term of the next farmes to the space of a yeare, or rather till the last of January, 1657, according to the Scotch accompt, and that because,

1. The length of the farme would give encouragement for advanceing the price, from the hope conceived, that by how much the longer a farme is continued in one and the same person's hands, the businesse would settle and center every day upon more certainty, and soe there would bee a greater probability of profit to the contractors, if in nothing more yett in this, that by soe much the charge of collecting will, or may, bee still lesse and lesse, by how much the thing becomes more and more settled and established.

2. The seasons of the yeare for brewing and expence of drinke being different, and the best part of the yeare this way being spent in the first four moneths, farmes what was advanced and given for the most advantageous season, wilbe deeryed downe by those who shall take the other season; and who ever contracts for the former, or best of them, will indeavour to beate downe the price alsoe, because of the shortnesse of the time hee is to hold it; but in letting both together, by farmeing the same for a yeare or little more, the inconveniencies on either hand wilbe easily declined and avoided.

3. Because the diversity, or often changeing of farmers, would probably much distract and disquiett the people, who, because they wilbe obliged to pay this time to one, and that time to another person, wilbe apt enough to pretend ignoranee how, when, or whome to pay unto, and at length bee possibly impatient of paying to any at all.

4. The fixeing the terme unto the last day of January precisely, pro-

ceeded from the conveniency of accompting ; for his Highnesse coun-
cill, by some instructions given to the Comissioners, had appointed
them to accompt every foure moneths, to comence from the first of
October, 1655. If, then, the ensueing farmes should determine upon
the 19th, and not last day of January, the accompt, which should
bee given in at the yeares end, would not bee even and intire ; when the
farmes being apart, should determine before, and not together, with,
and at the same time, and soe accompted for with the rest of the whole
receipts.

The second thing offered was, Forasmuch as the farmers generally
every where, notwithstanding the direction given for uplifting the duty
of beere and ale, by the measure of eleaven gallons to bee accompted for
one barrell, did not onely proceede by the bolle of malt, because that way
and method suited most with the mode, and came neerest to the un-
derstanding of the people of that nation, but did receive at noe constant
rate, but some in one place more, and some lesse, upon every bolle, and
all beyond what was of right due, to the begetting of many complaints
and endlesse disputes of the rates taken, the strength, qualification, and
goodnesse of the malt, with theyr difference in each shire ; and that
since theyr Lordships, when the thing was formerly under considera-
tion before them, did not then thinke fitt to make any alteration of the
rule established for collectting the excise on beere and ale, they would
bee pleased, neverthelesse, to leave a latitude to the farmers or sub-
comissioners respectively, (which was noe more neither than is practised
in most parts of England to compute by the malt,) for leavyeing the
same, at least to reckon with the people by way of the bolle ; and in
case they did soe, to restrayne them from takeing or exacteing more
than $ii\text{j}^{\text{s}}$. $ii\text{j}^{\text{d}}$. the bolle Lithquo measure, which was very neere, or ra-
ther somewhat lesse, than the proportion of eleaven gallons Scotch, to
bee computed and reckoned for one barrell English. To which theyr
Lordships agreeing, the Comissioners had an opportunity given them

of making some advance of the publique revenue, which otherwise had, in all likelyhood, proved a matter of some difficulty. For all the farmers generally complayneing and lamenting theyr hard bargaines the four moneths before, deterred any new adventurers to propose, nor would they themselves bee drawne to continue longer, without some proportionall abatement of the rates at which they formerly contracted.

But the hopes given every one, from the difference of the thing now settled and to bee let for a yeare, from what it was before in its state of unsettledness, and farmed only for a short space, and the strong and fervent desires which partly the violence of some of the farmers, and partly an innate propensity and inclination of being despotically, had kindled in many to farme theyr owne countryes and burghs, increased the number of the proposers, and put an opportunity into the hands of the Comissioners, not onely to make some improvement, but, after some time spent in treaty, (in which they had much of trouble to wrestle with,) to lett the whole at the rates and rents mentioned in the accompt thereof hereafter following, much to the content and satisfaction of the shires and burghs generally, the shires of Mid-Lothian, Argyle, and Bute excepted, which remayne to this day indisposed of as by way of farme; the former because of its vicinity to the towne of Edinburgh and theyr taeke, and the latter in respect of the country itself being wholly Highlands, into which the Comissioners, as is before mentioned, did take care to send one of theyr owne countrymen, who returned as hee went, without doeing any thing; and, after that, had some intentions of comissioneing some officer of the nighest garrison; but there being some hopes given from the Marquesse, that there should bee somebody sent from the country who should doe the businesse, they tooke hold of the opportunity of one related to the Campbells of that country, who at that time offered himself, and was conceived might bee the person hinted, and therefore waved theyr former resolution, and gave him theyr comission; who, with the assist-

ance of his freinds, did collect some £30 ; but was afterward, at his being in Ila, and when he was upon the execution of his trust, stabbed into the shoulder by one of his countrey men, who fled thereupon into Ireland, and hath for some time layn under the cure of chirurgeons, and at my comeing away continued soe, languishing without any hope of recovery.

The Comissioners, after theyr conclusion of the farmes of the countyes and burghs, had some treaty with the salt-masters touching the farme of theyr salt, who keeping themselves at too greate a distance from closeing or offering any thing which might bee looked upon, it was thought fitt to lett the same by parcells, according to the severall divisions or districts which had beene made thereof before.

Some proposalls, therefore, being made for the thing as it was soe divided, the same were accepted of, and the farmers went on in theyr affayres very cheerefully untill about the beginning of August, when the fishing season approaching, every one (because salt spent for that use was exempted from payment of any duty) beganne, under that pretence, to buy forraigne salt in such quantityes, as that the overplus might bee retayned by them for the use and expence of theyr families ; soe as noe salt found vendt but forraigne salt, and now none buyes almost any white or native salt. Of which abuse complaint being made by the farmers aforesaid to his Highnesse Councill, theyr Lordships referre the consideration of the whole to the Comissioners, who thereupon state matter of fact, and the difference of the trade of fishing in Scotland from that of England in the makeing and cureing of theyr fish, in that the most of the people of that nation do usually buy theyr fish fresh, and salt the same for the provision of theyr owne families, which certainly was not intended to bee exempt from payment, in respect the favor extended was for encouragement of trade, not ease of private housekeepers, as was most evident by the words of the lawe when it was first given ; and did thereupon certifye what they

thought was most fitt and meete to bee done for regulaton thereof. Upon debate of which, theyr Lordships did declare,

1. That such salt onely as should bee spent for the makeing and cureing at sea of all fish, or at land of all such which shalbe made, cured, and barrellled up for merchandize, shal be exempted from the payment of excise ; and that all salt spent upon fish by any person for the particular use of his owne or any other private family, shal be lyable to the payment of excise.

2. That those who buy salt for the end aforesaid onely, either from the maker or merchant importer, doe pay the duty of the same, unlesse hee or they doe first give bond, with sufficient caution, for makeing appeare that the salt then bought should bee spent and consumed upon fish made and cured for the end and purpose aforesaid.

And, lastly, that all shop keepers, and other persons whatsoever, who buy and sell salt againe, doe pay excise for his or theyr salt, before his or theyr receipt of the same ; and in case any part or parcell thereof shall happen afterward to bee spent and consumed in the making any fish by way of merchandize, as aforesaid, the excise of the same to bee repayd upon due prooffe thereof.

These restrictions putt a cheque to the groweing evill, but opened the mouthes of some traders in this comodity, who could not beare the equity and justice of the thing, but findeing themselves reduced to a narrower compasse, in that forraigne salt beganne to bee not soe staple a comodity, nor likely (as some time before) to bee delivered soe frequently as it was to the buyer, upon bond, onely given for makeing the expence thereof upon fishing appeare, the most buyers, (except some few gentlemen and fishermen in the Isles, and elsewhere, who have fishings of theyr owne, and some fishermen,) being sellers and re-taylers of salt, did much repine and petition against the same ; when one among the rest makeing proposall to his Highnesse Council for farmeing thereof, obtayned liberty to treat ; but some difference hap-

pening touching the terme of the farme, in respect it was then a time of vendeing most of all for fishing, which payd noe duty, and for that the winter then approaching, little of this comodity would come in untill the next yeare, it was at length, with the consent and approbation of theyr Lordships, concluded and agreed upon as is expressed in the accompt hereafter followeing.

Thus farre the Comissioners have proceeded as to farmeing ; and although, for conveniency of narration, what ever hath concerned that affaire hath beene intirely wrapped and summed up together, yett theyr time was not spent wholly upon this matter onely. For, from the comencement of theyr Comission, they did still, as opportunity was offered, make some excursions for setling the businesse of excise of forraigne goods, and the regulateing and well ordering the customes, the latter of which had some yeares before beene on foote there. New Comissions therefore were dispatched unto the severall Collectors of the Ports, authorising them to bee Collectors for both joyntly, and instructions *pro re natâ* were framed and given both them and all other officers employed, for theyr better carryeing on of the worke. Amongst the rest, (in order to the better keeping and frameing an account with the merchant, and recovering the excise of what imported goods the shop keepers should have remayneing on his hands, bought from the importer, or els imported by himself since the 24th June, 1655, to which time the Ordinance of his Highnesse and Councill for setling the excise in Scotland did looke backe, but not thought fitt (nor indeed possible) further to bee putt in execution against the shopkeeper, as aforesaid,) there was especiall direction given for causing the warehouses and cellars of the merchants and shop keepers all over Scotland to bee searched, viewed, and the imported wares and comodities therein found to bee inventoriéd and entred in the respective offices, makeing the respective merchants debtors upon accompt from the return made of the goods found upon the hands of the respective merchants, and for what

should be resting upon the hands of the shopkeepers, to call presently for the duty thereof, unlesse they should shew good cause to the contrary. Against this sundry shopkeepers of Edinburgh and Leith petition his Highnesse Councill, who, upon debate of the thing, judge it to bee noe more than what was reasonable, dismissed the petitioners, leaveing them to bee proceeded against by the Comissioners, who, findeing a greate part of the goods to bee in the possession of second or third buyers, and some part bought or imported by the shopkeeper before the Ordinance for Excise tooke place in Scotland, had noe small difficulty to distinguish the severall cases of a people that was hard to bee brought to the discovery of the truth, and where especially no probation could at all bee had on the Commonwealth's part. But yett some care and pains mastered this affair, and the ice once broken, the rest of theyr way was smooth and open. This evill spreade noe further than the place it grew in; for the Collectors abroad found noe such obstruction or trouble with them; the shopkeepers there, nor theyr trade, being such as might generally give them the ability either to purchase or keep theyr comodities on theyr hands, at soe greate a length or distance of time as was elapsed betweene the commencement of the Ordinance and time of search.

Although every day brought its own businesse with it, yett care was had for takeing inspection of the port of Leith, by which some judgment might bee easily made of the rest; for the reformeing abuses as to the Customs, infuseing some method and order into it, frameing the manner of accompts to bee kept and given by the Collectors, in relation to both duties; of shapeing a forme or method to bee observed by the accomptant and treasurer in keepeing, and after rendreing to the auditors, an accompt of the receipts of the severall ports, and the cash received into and paid out of the Threasury againe. Of all which the severall persons concerned had distinct methodicall formes given unto them for theyr better guidance therein. There was noe diligence wanting for

improveing all ways possible the interest of the publique, and at the least charge possible. And because the rawnesse and unskilfulnesse of the Collectors, but Wayters especially, every where would leave to great an advantage of defraudeing the state, if they should not be strictly kept up by some that should continually, and daily almost, supervise their actions, informe, direct, and regulate them, in the port of Leith especially, where the Collectors had neither leasure nor opportunity to doe the same ; it was thought fitt, for the causes aforesaid, and for the better regulateing of things, humbly to offer unto his Highnesse Councill,—

1. Because the trade of that nation sometimes rose and sometimes fell, and soe there would bee a necessity of employeing now more and now less wayters in this or that port, that therefore the wayters might not any longer remayne fixt to any particular port, as they alwayes did before, but that they might bee transient, to bee employed, and removed to this or that place as occasion should require.

2. That the salary of the wayters might bee noe further certaine, than that they should not exceed such a rate, and the Comissioners to be left at their liberty quarterly (with the allowance and approbation of their Lordships) to give every Officer according to or under that rate, as every one of them should be esteemed to have merited more or less every quarter, which would probably make them watchfull and diligent, from the hope and fear they should take up of haveing their salaryes increased or diminished, and their diligence produceing seizures, and those profit ; as their encouragement, soe their active-nesse would bee enlarged.

3. That for the informeing, directeing, and lookeing after the port of Leith, there might bee an head searcher, for takeing care of the entering, and jerking alsoe, of all shippes, the putting wayters on board, and seeing them constantly attend those shippes to the ladeing or unladeing, whereof they may happen to be appointed.

4. That for the survighing or lookeing after the other ports of that nation, and the severall collectors and waiters under them, and seeing and takeing care that such instructions, as had already, or should hereafter bee given them, be duely putt in executon, a surveigher itinerant might bee appointed for visiteing the ports, takeing accompt of the actions and receipts of the collectors, from time to time, to examine and trye whether all monyes received bee brought duely to accompt, and to doe all other things by the direction of the Comissioners, as may bee most for the service and benefitt of the publike.

5. Because many shippes from Holland, and other ports, come into the Firth, and passe up along the river, without any place to comand or give checque to theyr delivering and landing goods on shoare : That therefore Inchgarvy, (which is a little island lyeing in the midst of the river, as they passe up beyond the port of Leith,) may be re-garrisoned, where all shippes passing may be stayed and searched ; and in case they prove laden, have wayters, (who may purposely bee appointed to attend there,) putt on board, and soe remayneing, passe together with them up the river, untill they arrive at some other port or place, where some other wayter may take charge, and see to theyr unladeing.

All which were presently granted by theyr Lordships, except the last, which could not for some time bee obtayned, in respect it haveing beene formerly a garrison of the enemyes, and for that cause afterwards demolished ; it was too hard a taske to give any reason greate enough to perswade the restoreing of it, upon an apprehension conceived, that it was desired to bee made a formal garrison, and soe prove a charge to the state. But the addition afterward of a worthy person, (in roome of one of the Comissioners who was transplanted,) who had a military comand at Lynlithquo, (but a few miles distant,) and the satisfaction given, that the Comissioners desires reached noe further than the makeing it serviceable as to the businesse of the Customes and Excise, and for protection of the officers that should bee sent

thither for prevention of the many fraudes and indirect practises of the Dutch, and others; there was both freedome and opportunity offered, of putting five or sixe of his soldiers, with an officer to oversee them; to stoppe and board all shippes goeing by, which hath very much awed the merchants and seamen, prevented much deceit, and will, in a greate measure, restore the trade of Leith, which hath beene but too much impayred by the shippes running up the river, and landing goods along the coast, not to be impeded but in manner aforesaid, by reason of the violence and tempestuousnesse of the course and water of the Firth, which seldom admitts pursuite, or boarding with boates, more than what themselves shall please.

And now some experience, (soe farre forth as the daily sight of the port of Leith, and the accompts of that all other ports for the first foure monthes could give,) had beene had of things, which beganne justly to challenge some fixed permanent instructions, to remayne by the officers forr a certayne standing rule to walke by, in respect those formerly given were drawne up in haste, and in the infancy of affayres, (for the businesse of the Customes, though some years old, was still lyeing in the cradle,) and intended and calculated onely for the present time in which they were made and framed.

Some provision, therefore, was begunne to bee made this way, and ready to bee emitted, when, upon some second thoughts, and the consideration had how much an act of inadvisednesse it must needs bee esteemed in any that should adventure to frame a vest or garment for a body, (whose measure had never yett beene taken,) without viewing it in its parts and dimensions, the same was foreborne untill some more fitt and convenient time, which ensued not long after; for the season of the yeare haveing made a free passage for travayleing, I did, (as well for examineing the accompts of the severall collectors abroad, as for givinge the Surveighor itinerant both an induction and sight into the businesse of his employment,) accompany, (and goe with him,) into the

severall ports, that soe, by an ocular inspection of things and places, whatever should bee found amisse might bee reformed, and such fitting and apposite instructions and rules might bee drawne up as might establish the businesse, confirme and strengthen the officers in the knowledge and execution of theyr trusts, and prevent, as much as possibly might bee, all fraude and evill practised in prejudice of the comonwealth.

Although Scotland is almost encompassed with the sea, (which hath very many inletts into the mayneland,) and hath a very greate number of islands adjoyneing thereunto, both on the easterne and westerne parts thereof, and soe naturally comodious for comerce and traffique, yett the barrenesse of the countrey, poverty of the people, generally affected with slothe, and a lazy vagrancy of attendeing and followeing theyr heards up and downe in theyr pastorage, rather than any dextrous improvement of theyr time, hath quite banished all trade from the inland parts, and drove her downe to the very sea-side, where that little which is still remayneing, (and was never greate in the most proude and flourishing times,) lives pent and shutt up in a very small compasse, even of those parts where there is any exercised, which is mostly and chiefly on the East part, and soe northerly along the side of the German ocean; or else on the Westerne part, along Dunbryton Firth into the Irish or English seas, the rest of the country from that Firth on the west side, with all the islands up towards the most northerne headland, being inhabited by the old Scotts or wilde Irish, and speakeing theyr language, which live by feeding cattle up and downe the hills, or else fishing and fowleing, and formerly, (till that they have of late beene restrayned,) by plaine downeright robbing and stealeing.

According to the most eminent places of Trade, the Comissioners have erected or established eight severall head-ports or offices for Customs and Excise. Those lyeing on the East sea are Leith, Burrostones, Brunt Island, Dundee, Aberdeene and Invernesse; those on the West are only two, Glasgoe and Ayre.

The port of Leith did formerly extend itself, and had for its districts and members thereof, all the places and creekes from South Barwicke along the coast, up as farre as Sterling inclusive ; but since, upon consideration of the length of the ground and the trade of Burrostoness, it hath beene cutt shorter, and goes noe further up the Firth now than to a little place called Cramond, where this and the next office is divided by a little river that, comeing from the landward, empties it selfe into the Firth.

The towne of Leith is of it selfe a pretty small towne, and fortified about, haveing a convenient drye harbour into which the Firth ebbs and flowes every tyde ; and a convenient key on the one side thereof, of a good length, for landing of goods. This place formerly, and soe at this time, is indeed a storehouse not onely for her owne traders, but alsoe for the merchants of the citty of Edinburgh, this being the port thereof ; and did not that citty, (jealous of her owne safety,) obstruct and impede the groweing of this place, it would, from her slave, in a few yeares become her rivall. For as certainly the castle of Edinburgh did first give both the rise and growth to that citty, by inviteing people in the time of theyr intestine troubles to plant and setle there, for sheltering themselves under the strength and security thereof ; soe now, in times of peace, the scituation of this towne, and all other circumstances concurring to the rendring it fitt to prove the most eminently mercantile and tradeing place of the whole nation, would soone invite the inhabitants of that citty to discend from theyr proude hill into the more fruitfull plaine, to bee filled with the fulnesse and fattnesse thereof.

This Port being the chiefe port of all Scotland, the Comissioners, out of a willingnesse to have a particular eye upon the transacting of things, have therefore made election of it for theyr particular residence. And because, besides a Collector, with his Assistant and a checque, (who is present at all receipts,) there is both the Surveighor itinerant, when his other occasions drawe him not abroad, and an Head Searcher

constantly to attend, looke after and instruct the inferiour officers and wayters in the respective dutyes of theyr trusts, have designed it for theyr gymnasium or nursery of such as shalbe employed under them; and for this cause, when any vacancy happens in any other place, resolve to supply that with some officer from this, and to take in such fresh officers which may happen at any time to bee entertained into this place, here to bee trayned up, and fitted by the instruction of theyr superior, and the experience and example of theyr fellowe-officers, the sooner to become masters of theyr businesse, and capable to bee sent forth to this or that port, as occasion shalbe offered. The number of wayters in this port ase not certaine; for although there is a certaine number of wayters established for the whole, whatever of them at any time are not employed in the out-ports remayne constantly here for the lookeing after this port, and the districts thereof, with the city of Edinburgh.

The members, or creekes rather, of this Port, though lyeing all alonge the coast, are not many in respect the height and rockinesse thereof in many places, will not give way for landing goods in every place. The most materiall ones are

Eyemouth, not farre from South Barwick, where the Scots and English both did usually shippe out Skyns, Hides, Wooll, and other prohibited comodityes, and againe bring in such, which were there landed, and afterward carryed away for the consumption and expence of the northerne parts of England. The distance of it from the first head-port of Scotland, and the vicinity of it to the last of England, whose officers had noe power there, gave occasion of much deceit, which hath beene remedied of late by placing an officer there constantly to attend at that place, but to have an eye to all the creeks between that and Dunbarre, when any goods passe up by him into the Firth.

The towne of Dunbarre, or village rather, (for all the townes of Scotland unlesse the burgh townes deserve noe other appellation, did not use

and custome of speech give them a bigger title,) is a fisher towne, famous for the Herring fishing, who are caught thereabout, and brought thither and afterward made, cured, and barrelled up either for merchandize, or sold and vended to the countrey people, who come thither farre and neere at that season, which is from about the middle of August to the latter end of September, and buy greate quantityes of fish, which they carry away, and either spend them presently or els salt and lay up for the winter provision of theyr families. The trade here is little els except salt, which is brought hither and layd up, and after sold for the fishing ; the people of these parts which are not fishermen, employeing themselves in tillage and in affaires of husbandry. But yett the conveniency of an indifferent good harbour and landing-place, hath occasioned the placing of a wayter here, not onely for preventing any goods from being brought privatly on shoare, but alsoe to looke backward as farre as Eyemouth, and forward as Preston pans and Newhaven, two small places adjoyneing one to another, and both lying on a flatt shoare where there are many salt-pans, which is the trade of the place and employment of the people. Hither many small vessels come to fetch salt, and oftentimes bringe goods with them, which would bee stolne ashoare were there not a wayter at these places who takes care of them, and upon all occasions looks backe as farre as Dunbarre and forward to Musselburgh ; a small, or rather three or foure small townes joyneing together, the inhabitants fishermen and husbandmen, haveing an open harbour on the outside of theyr towne for small boates or vessells, and a very oportune place for carryeing out and bringing in of goods unto or from any shippe that shal be lying in the roade if not looked after. From this to Leith the shoare being open upon a flatt sand with some rockes before it, nothing can either safely or comodiously be landed ; besides that it lyes all in sight. As for the tract of ground beyond Leith, and yett in the district thereof, there are onely a few fishermen with some two or three empty

houses, the ruines of some salt-workes, and the little country village of Cramond, not worth the placing any officer there, and for that cause left to the care of all the officers in generall, who may easily in the day-time from the towne of Leith discover any vessells (or boates from them) goeing to the shoare, and bee as soone as themselves at theyr place of landing. And yett, if any thing doe, or should happen to slippe in at night, the same being for account of the Leith or Edinburgh merchants, must afterward bee brought to some of those two places, and if soe, or to any other burgh towne where there are officers attending, they can hardly escape the being seized upon. There are belonging to the port of Leith and members, some twelve or fourteene vessells, two or three whereof are of some two or three hundred tons a piece, the rest small vessells for ladeing and carryeing out salt, and to and from the coast of England, the chiefe part of the trade of these parts being driven thence, the rest being from Norway, the East-land, Low countryes, or France, immediatly from the places themselves.

The next port is Burrostonesse, lyeing on an even lowe shoare on the south side of the Firth, about the mid way betwixt Leith and Sterling. The towne is a mercat towne, but subservient and belonging (as the port) to the towne of Lynlithquo, two miles distant thence. The district of this port reacheth from Cramond exclusive, on the south side of the Firth to Sterling inclusive, and thence all along the north side of the same Firth as farre as a little towne called Lyme-kills. This port, next to Leith, hath of late beene the chiefe port one of them in Scotland, as well because it is not farre from Edinburgh, as because of the greatt quantity of coale and salt that is made and digged here, and afterward carryed hence by the Dutch and others, and the comodi-tyes some time brought in by those Dutch who, avoyding and passeing by Leith, doe runne up the Firth, and did usually obtayne opportunity of landing theyr goods on either side in theyr passage, the Firth a little above Brunt Island contracting and running along in a more narrowe

channell. There are constantly resident at this port a collector, a checque, and some foure wayters to attend the coast and Inchgarvy.

The member ports on this side of the head port, and on the south side, are

Queenesferrye, a small towne, where formerly goods have beene landed, but not of late, because of Inchgarvy lyeing over against it in the middle of the river, and that being furnished with soldiers and an officer or two, to examine and search all shippes in theyr passage, have kept them from that practice thereabout.

Blacknesse, Cuffe-abowt, and Grange, the former of them sometimes reported to have beene a towne, and at that time the port of Lythquo, but now nothing more than three or foure pitifull houses, and a peice of an old castle. The other two are likewise some few houses standing on two places of the shoare nigh some salt-pans and coale-hughs.

On the other side of the port (but of the same side of the Firth) is Elphiston, a small towne, where there is pretty store of greate coale shipped for beyond the seas. And although there bee never a vessell belong to this place, yett the Dutch mostly, and some others, choose to lade there because of the goodnesse of the coale and its measure. The River here being narrowe, the waiter on the opposite side takes care aswell as accompt of what is shipped here.

The next place beyond and furthest of the district this way, is Sterling, a pretty burgh, famous for the strength of the castle and bridge, which is layd over the Firth at that place, this being the head of it, and the tyde not floweing not a mile above it. Here live some merchants, but the shallownesse of the river, with the windeings thereof, makeing the way long, and not permitting a boat of burthen to passe up soe high all goods are entred first, and cleered belowe at Burrostonesse, and thence afterward carried up in small boates as the merchant hath occasion for them.

On the north side of the Firth, there is a pretty fine burgh called Alloway, haveing a fine harbour, and an excellent coale, which is for

the most part shipped out and carryed away by the Dutch, there being noe vessell belonging to the place. Nevertheless, there hath usually beene a pretty trade for that comodity, but interrupted of late by some difference happened amonge some of the proprietors of the coale-hughes. Here is a wayter constantly resident, to take care of this and the towne of Kennett, where likewise is a very good greate coale, but cheifly sent from port to port, and never or seldome Outwards.

The next are Kincarne and Culrosse, the first a small, and the other a burgh towne. From these two places Salt onely goes out. There is indeed a coale at Valleyfeild adjoyneing to Culrosse, and at Kincarne alsoe, but bought up and spent by the countrey, and not sent out. There were lately some five vessells belonging to Culrosse, but lost and taken all except two of the best, which still remayne. These two places have a wayter constantly to attend them, with the adjoyning towne of Torriburne, the cheife place for shipping out small coales, where hee is mostly resident. There are three vessells belonging to this towne, one of some an hundred and twenty, another of an hundred, and the third of sixty tons.

The last place of this district is Lyme-kills, a towne whence some small coale hath some time beene sent out, but very little of late ; and, for this reason, it hath beene comended to the wayter of the next place, to have an eye and take accompt when any coale shalbe shipped out, but not esteemed worth the placing of an officer purposely.

The next head port is Brunt Island, lyeing opposite to Leith, on the north side of the Firth, whose districts reach from Innerkeithen all along the shoare of the county of Fife, unto the bankes of the river Tay. The trade of these parts Inwards, is from Norway, the East countrey, and sometimes from France with wines, and Outwards with coale and salt, at all times very small, and worth little ; for, although this bee the bounds of one of the best and richest countyes of Scotland, yett the goodnesse and riches of the countrey arising more from the goodnesse and fertility of the soyle and lands than any traffique, hath

made it the residence and seate of many of the gentry of that nation, who have wholly driven out all but their tenants and peasants even to the shoare side. There is one collector and five officers constantly attending in this port, and members thereof, which are on the west of Brunt Island, Innerkeithen; on the east Abirdore, Kinghorne, Kircaldy, Disert, Wems, Leven, Ely, St Minas, Petten-Weym, Ainster, Craill, St Androes, and South-ferry; all pittifull small townes on the coast, inhabited by seamen, colliers, salt makers, and such like people, except St Androes, which (if I mistake not) is a burgh towne, but if not, a pretty neate thing;—which hath formerly beene bigger, and although sufficiently humbled in the time of the intestine troubles, continues still proud in the ruines of her former magnificence, and in being yett a seate for the Muses.

To this port and members thereof, there are very many vessells belonging, which are employed for the carryeing coale and salt Outwards and to the coast, and generally every where in Scotland rather than the ports to which they doe belong, but have received their names and denominations from the places of abode and habitation of their respective masters, owners, or mariners, who live plentifully hereabouts, because of the roade lyeing before them, and are in number, and of the tunnage each, as followeth: viz.—

To	Brunt Isle, seaven, whereof	{ 1 }	40 Tonnes.
		{ 2 }	30.
		{ 1 }	24.
		{ 3 }	20.
	Kinghorne, one of	1	50.
	Kircaldy, twelve,	{ 2 }	100.
		{ 1 }	70.
		{ 3 }	40.
		{ 3 }	36.
		{ 1 }	24.
	Disert, foure,	{ 2 }	30.
		{ 1 }	50.
{ 2 }		20.	
{ 1 }		14.	

		{ 3	20 Tonnes.
	Wems, sixe, viz.	{ 1	18.
		{ 1	14.
		{ 1	12.
	Leven, two, viz.	{ 1	20.
		{ 1	18.
	Ely, two, viz.	{ 1	50.
		{ 1	40.
	St Minas, one,		36.
	Petten Wems, two,	{ 1	100.
		{ 1	80.
To		{ 1	50.
		{ 1	40.
		{ 1	30.
	Ainster, ten, viz.	{ 1	25.
		{ 1	20.
		{ 2	15.
		{ 1	14.
		{ 2	13.
	Craill, one of,		90.
	St Androes, one of,		20.
	Southferry, one of,		18.

The port of Dundee comes next in view, which is a pretty considerable place, lying by the mouth of the river Tay, which, springing out of the mountaynes of Albany, and running through the feilds, at length spreads itself into a lough full of islands, and afterward contracting itself, taketh in Amund, (a river of Athol,) passeth on to Dunkell, and thence by Scoone maketh its way into the German ocean. The towne of Dundee was sometime a towne of riches and trade, but the many rencontres it hath mett with all in the time of domestick commotions, and her obstinacy and pride of late yeares rendring her a prey to the soldier, have much shaken and abated her former grandeur; and notwithstanding all, shee remaynes still, though not glorious; yett not contemptible.

The trade of this place Inwards is, from Norway, the East country, Holland, and France; and Outwards, with salmon and pladding.

Here is a collector, a checque, and five wayters established, three of which wayters constantly reside here, and the rest are bestowed in the member Ports, which are,

1. St Johnstons, an handsome walled towne, with a cittadell added thereunto of late yeares, lyeing a good way up the river Tay, where there is a wayter alwayes attending, not soe much because of any greate trading there, as to prevent the carryeing out woolls, skyns, and hide, of which comodityes greate plenty is brought thither out of the Highlands, and there bought up and engrossed by the Lowlandmen.

2. Arbroth, a small towne without any trade, but for theyr owne expence, which is but little.

3. Montrosse, seated betwixt the North and South Eskes. A pretty towne, with a safe harbour, risen by the fall and ruine of another towne of the same name, not farre offe. Here, likewise, is a wayter, because there hath usually beene salt brought in; and salmon, pladding, and corne, usually sent forth. The vessells belonging to this port and members are—

To {	Dundee, ten, viz.	2	120 Tons.	
		1	90.	
		1	60.	
		1	55.	
		1	50.	
		1	40.	
		1	30.	
		2	25.	
		Montrosse, twelve, viz.	1	26 Lasts.
			2	18.
	2		16.	
	2		12.	
			1	7.
			3	6.
		1	5.	

The port of Aberdeene lyes next Northward, being a very handsome burgh, seated at the mouth of the river Donne, and is comonly called

the New towne, for distinguishing it from another towne hard by, of the same name, but more antiquity, lyeing at the mouth of the river Dec, some a mile distant from the New towne, and is the cheife Academie of Scotland. This being now a place more for study then trade, hath willingly resigned her interest that way, unto the New towne, which is noe despicable Burgh, either for building or largeness, having a very stately mercat place, sundry houses well built, with a safe harbour before it for vessells to ride in. But the widenesse of the place, from the inlett of the sea comeing in with a narrowe winding gut, and beateing in store of sand with its waves, hath rendred it somewhat shallowe in a greate part of it, and soe lesse usefull of late than formerly. But the inhabitants are remedyeing this inconveniencye, by lengthning theyr key, and bringing it up close to a necke of land, which, jetting out eastward, towards an headland lyeing before it, makes the comeing in soe streight. At the end of which formost necke of land there is a little village called Footie, and on the other headland, another called Tocye, and both nigh the harbour's mouth, and lyeing very neere unto the place where the ships usually ride, (being forced to keepe some distance from the key, because of the shallowenesse of the water,) have given opportunity of much fraude, in landing goods privatly, but prevented of late, by appointeing the wayters, by turnes, to watch those two places narrowly, when there are any shipping in harbour. The trade of this place, (as generally all over Scotland,) is, Inwards, from Norway, Eastland, Holland, and France; and Outwards, with salmon and pladding, comodityes caught and made hereabout in a greater plenty then any other place of the nation whatsoever.

In this Port there is a collector, a checque, and three wayters; some of which are still sent into the member ports as often (which is but seldome) as any opportunity is offered, or occasion requires. Those are in number five: Stonchive, a little fisher towne, where formerly

goods have been brought in, but not of late, because hindered from doing soe by the neighbourhood, and priviledges of the burgh of Montrose : Newburgh, where sometimes a few deales and timber are brought : Peterhead, a small towne, with a convenient harbour, but spoyled of late by stresse of weather : Friselburgh and Bamffe, where, in like manner, something now and then is brought in from Norway, but theyr onely trade is coasting, except that from the latter of them some salmon may happen to be shipped out. The vessells to this district belonging are, viz.

To	{	Aberdeene, nine, viz.	{	1	80	Tons.
				1	70.	
				1	60.	
				3	50.	
				2	30.	
				1	20.	
			Frazerburgh, four of			20.
		Peterhead, one of			20.	

The last Port Northerly is Invernesse, lying at the head of the Firth of Murray, not farre from Loquh Nesse, where the towne is a small one, though the cheife of the whole North, and would be yett worse, were it not for the large cittadell built there of late years. This port hath for its district all the harbours and creekes of the shires of Murray, Rosse, Southerland, and Caithnesse, with the Isles of Orkney ; in which, although there be many large rivers which, rising in the hills, runne downe into the sea, and the oceane hath indented many more creekes and inletts, with its stormy waves still beateing on the shoare, yett few of them are serviceable, and those few much too bigge for any trade that is, or may be expected in these parts : for as the roughnesse of the sea and weather lye constantly on the east of them, soe on the west they have the hills for theyr portion. The inhabitants beyond Murrayland (except in the Orkneys) speake generally Ober garlickh, or Highlands, and the mixture of both in the towne of Invernesse is such that

one halfe of the people understand not one another. The trade of this port is onely a coast trade, there being noe more than one single merchant in all the towne, who brings home sometimes a little timber, salt, or wine. Here is a collector, a checque, and one wayter, who attends here, and lookes (as occasion serves) to Garmouth and Findorne in Murray-land, two small places, from whence some 60 lasts of salmon in a yeare are sent out, for which salt is brought in from France, and sometimes a small vessell comes in from Holland or Norway.

In the shire of Rosse there are onely two Ports, the one called Cromarty, a little towne in a bottome, with one of the delicatest harbours reputed in all Europe, the tide coming in a greate depth betwixt two stately rockes, (called the Sooters,) through which the water passes into a large bay, where the greatest shippes of burden may ride in safety; and the other Tayne, a small towne lyeing neere the mouth of a river of that name. To the former of these nothing comes more than a little salt to serve the countrey, and to the other it may bee a small barke once in a yeare from Leith, to fetch deales, which are brought downe thither from the hills.

In Southerland there is onely Dun Robin, and some two small creekes more, where some barkes use to come for carryeing the Earle of Southerland's corne for some other parts of Scotland, according as hee findes his best markt. In these two shires it was never thought worth the charge of appointing an officer; but the collector keepes a correspondence with some on the place for giving him intelligence when any barkes come in or goe out.

In Caithness there is a wayter constantly resident for lookeing after Thursoe and Weeke, two small ports, from whence good store of beefe, hides, and tallowe, are usually sent to the coast; his worke is rather preventive, for hindering those comodities from being sent into foraigne parts, than profitable by any thing hee is likely to receive there. The like alsoe is practised at Kirkewaile, in the Isles of Orkney, where

there is another officer for lookeing after those Isles, whence they send corne, fish, butter, tallowe, hides, and sometimes some timber is brought in from Norway, or els a Dutch vessell may happen to touch there in her passing about.

As for Shetland, (thought to bee the Ultima Thule, soe much spoken of and reputed by the ancients to bee the furthest part of the world,) it lyes over against Bergen in Norway, and very difficult to gett thither but in some certaine moneths of the summer. There was never yett officer either sent or that would adventure thither till of late, when the farmer of the inland comodityes of those parts haveing prevailed with one to undertake his affairs there, the Comissioners did comission the same party likewise as to Custome and foraigne Excise alsoe; but what successe this enterprise may have, must bee left to the discovery of some further time. Report speakes the place to bee frequented about May with some Dutch, who come to fish there, bringing beere, strong waters, and tobaccoes with them. The vessells or barkes of this district belonging, are: viz.

To	{	Invernesse, one of	10 Tonnes.
		Garmouth, one of	12.
		Cromarty, one of	16.
		Thirsoe, two of	30.
	Orkney, three, viz.	{ 1 } 15 Chaldrons.	
		{ 1 }	13.
		{ 1 }	12.

There were lately some nine barkes more belonging to those isles, which have beene taken or lost by storme, this and the last year.

Being advanced as farre as the furthest coast of all Brittain, I shall passe over Stranaverne, Assinshire, and the Western Isles, (places man- gled with many arms of the Western Sea, imbosmeing it selfe within many parts thereof, and destitute of all trade, being a countrey stored with cattell, craggie hills, and rockes, and planted with the ancient Scotts or wilde Irish, whose garbe and language they doe still retayne

amongst them,) and returne southerly as farre as Glasgowe, a very neate Burgh towne lycing upon the Bankes of the river Cluyde, which, rising in Anandale, runnes by Glasgowe and Kirkpatrick, disburthening it selfe into the Firth of Dunbarton. This towne, seated in a pleasant and fruitfull soyle, and consisting of foure streets, handsomely built in forme of a crosse, is one of the most considerablest burghs of Scotland, as well for the structure as trade of it. The inhabitants (all but the students of the Colledge which is here) are traders and dealers : Some for Ireland with small smiddy coales, in open boates, from foure to ten tonnes, from whence they bring hoopcs, ronges, barrell staves, meale, oates, and butter ; some for France with pladding, coales, and herring, (of which there is a greate fishing yearly in the Westerne Sea,) for which they returne salt, paper, rosin, and prunes ; some to Norway for timber ; and every one with theyr neighbours the Highlanders, who come hither from the Isles and Westerne parts ; in sumer by the Mul of Cantyre, and in winter by the Torban to the head of the Loquh Fyn, (which is a small neck of sandy land, over which they usually drawe theyr small boates into the Firth of Dunbarton,) and soe passe up in the Cluyde with pladding, dry hides, goate, kid, and deere skyns, which they sell, and purchase with theyr price such comodityes and provisions as they stand in neede of, from time to time. Here hath likewise beene some who have adventured as farre as the Barbadoes ; but the losse they have sustayned by reason of theyr goeing out and comeing home late every yeare, have made them discontinue goeing thither any more. The scituation of this towne in a plentiful land, and the mercantile genius of the people, are strong signes of her increase and groweth, were shee not cheequed and kept under by the shallownesse of her River, every day more and more increasieing and filling up, soe that noe vessells of any burden can come neerer up then within fourteene miles, where they must unlade, and send up theyr timber and Norway trade in rafts on floates, and all other comodityes by three or foure tonnes of goods at

a time, in small cobbles or boates of three, foure, five, and none of above 6 tons, a boate. There is in this port a collector, a checque, and foure wayters, who looke to this place, Renfrew, Arskin on the south, and Kirkepatrick on the north side of Cluyde, with Dunbarton, a small and very poore burgh at the head of the Firth. The former of these are inhabited with fishermen, that make herring and trade for Ireland with open boates, and the latter gives shelter sometime to a vessell of 16 tonnes or thereabouts, comeing from England or Ireland with corne.

The member Ports of this district are, 1. Newarke, a small place, where there are (besides the lairds house of the place) some foure or five houses, but before them a pretty good roade, where all vessells doe ride, unlade, and send theyr goods up the river to Glasgowe in small boates; and at this place there is a wayter constantly attending.

2. Greenocke, such another, onely the inhabitants are more; but all seamen or fishermen trading for Ireland or the Isles in open boates; at which place there is a mole or peere, where vessells in stresse of weather may ride, and shelter themselves before they passe up to Newarke, and here likewise is another wayter.

3. Fairly, Culburgh, Saltcoates, shoares onely of the roade with a few houses, the inhabitants fishermen, who carry fish and cattell for Ireland; bringing home corne and butter for theyr owne use and expense. A wayter in extraordinary here takes care of these places, and advertises the head port when any thing comes in thither.

4. Bute, a small island lyeing in the mouth of the Firth, under which some vessells in stormy weather shelter themselves, but passe afterward up the river. The inhabitants are all countrey men and cow-headers, who feede cattell, and spinne, and make some woollen clothe, which carryed to bee dyed and dressed at Glasgowe, where they buy still whatever they have occasion of for theyr expence and provision.

And lastly, Irwyn, a small burgh towne lyeing at the mouth of a river of the same name, which hath some time beene a pretty small port,

but at present clogged and almost choaked up with sand, which the Western Sea beats into it, soe as it wrestles for life to maintaine a small trade to France, Norway, and Ireland, with herring and other goods, brought on horsebacke from Glasgowe, for the purchasing timber, wine, and other comodityes, to supply theyr occasions with. Here alsoe is another wayter in extraordinary. The vessells belonging to this district are, viz.

To {	{	Glasgowe, 12, viz.	3	}	150 Tonnes.		
			1	}	140.		
			2	}	100.		
			1	}	50.		
			3	}	30.		
			1	}	15.		
			1	}	12.		
			Renfrew, 3 or 4 boates of 5 or 6 tonnes a-peice.				
			Irwin, 3 or 4, the biggest not exceeding 16 tonnes.				

The next and last head port of Scotland is Ayre, a small towne in Kyle, lyeing over against the Isle of Arren, where formerly the inhabitants, before the troubles of Ireland, report themselves to have had a pretty trade thither. How flourishing soever theyr former condition hath beene, it is now certainnely to bee deplored, the place groweing every day worse and worse, by reason of theyr harbours being clogged and filled up with sand, which the Western Sea and the winds from the neighbouring islands beate up into it, in soe much that it is very difficult for any vessell to come in or goe out. That which will most conduce to the preserving the towne either in trade, name, or memory, wilbe the stronge cittadel built there of late yeares by the English.

The lymitts or district of this Port are of a very large extent and circuit, being all the shoare that bounds and terminates the shires of Kyle, Carrick, and Galloway, places fuller of moores and mosses than good townes or people, the same being in many places not planted, and all of it voyde of tradeing except the towne of Ayre, Kirkcwbright, and

Dunfreeze ; nor in any likelihood of obtayning any when there is not a shippe or barke belonging to any port in these parts except to Ayre, where there is one shippe of one hundred, another of forty, and a third of some thirty tonnes, and two barques, one of three and the other of some foure tons onely, which are employed most comonly in a coasting trade to Glasgowe, and sometimes with coales for Ireland.

The creekes along the coast from this place to Port-patricke, are Dundumull, Dunneure, Maidenhead, Turneberry, Drumgurloch, Girven, Armillian, Ballantry, Garran, and Glenfoote, at which places there are some five or sixe fisher-boates, and not many more houses, except Ballantry, which is a mercate towne, as poore as little.

From the Glenfoote there is noe creeke up the Louqh, untill one come as farre as Stranrawer, otherwise called the Chappell, being a small mercate towne on the side of the Louqh, which would prove a pretty harbour for shelter of vessells in time of storme to putt in there, which is certainly very seldome and rare, in respect there is not now nor ever was any trade to bee heard of here.

Next to Stranrawer is Girvellen, a creeke, whether boates come and goe to and from Ireland, and next to those two is Port-patrick, a place much frequented by those who have any trade or affaires towards Ireland, because of its nearnesse to that countrey, and conveniency of transporting horse, cattell, and other materialls for planting thither, which is the sole trade of these parts, as there is noe harbour, soe noe vessell of any burden can possibly come in.

The next to these are Whithorne and Wigton, to the latter of which there comes sometimes a small boate from England, with salt or coales.

Betwixt these and Kircowbright there is noe creeke nor port, but one creeke at the foot of the water of Fleete, not worth the nameing. As for Kircowbright, it is a pretty and one of the best ports on this side of Scotland, where there are a few, and those very poore, mer-

chants, or pedlars rather, trading for Ireland. Beyond this, there are the small creekes of Balcarie, the Water of Ore, and Satternis, whither some small boates come from England with salt and coales. And last of all Dunfreeze, a pretty mercat towne, but of little trade, that they have being most part by land, either for Leith or Newcastle.

The badnesse of comeing into the river upon which it lyes, hinder- ing theyr comerce by sea, soe as whatever they have come that way is comonly and usually landed at Kircowbright. This towne of Dum- freeze was formerly the head port of these parts, the towne of Ayre being then within the district of Glasgowe; but there being nothing to doe, the Comissioners thought fitt to remove the Collector to Ayre, (which is much the better towne of the two,) where there is a cheeque and three officers. One of which officers attends constantly at that towne, one other of them resides at Portpatrick, and lookes to that and the adjacent creekes of Stranrawer, Garvellen, Whitehorne, and Wigton, and the last of them at Kircowbright, for looking after that place, with Dunfreeze and the Water of Flecte, Balcarie, the Water of Ore, and Satternis; the rest of the ports and places of this district haveing beene never esteemed worth either the care or charge of a wayter, and indeede the whole will not doe much more then defray the charge which is necessarily expended on them.

Thus your Honours have had a view of the severall Ports and Creekes of Scotland, in which there is any Trade or Commerce, with the num- ber of the Collectors, and Wayters under them; where and how be- stowed and employed. Which, in respect of the largenesse of the bounds and lymitts, are but few; yett, considering the Countrey, with its trade, sufficient enough for the worke thereof, the most and greatest part of those which are established, being more frequently exercised in a vigilancy and circumspection for hindering the clandestine bring- ing of goods on shoare rather then action upon landing any.

To give your Honours an accompt of the particular state and condition of every particular Port, would bee too tedious ; in generall, therefore, untill of late, that the Customs and Excise were joined together, there was nothing either of method or forme discovered in any of them. The Collectors received very uncertainly, some more, some lesse, for a comodity, according to a confused booke of rates, made and collected by themselves, from an old booke of rates, sometimes in force in Scotland. In some places, the collector and checque kept but one booke betwixt them, in which either of them entered promiscuously what was received ; in some places, there were noe bills of entryes taken or kept ; in others, where they were, there was noe accompt but what was made and drawne from these bills at the end of the quarter, which had beene too loosely flung about, without any filing up of the same. The masters of ships, neither Inwards nor Outwards, were called upon to declare any contents of theyr vessells, nor any shipper's booke kept for either ; noe notice was taken of any goods comeing, by cocquet, or certificate, nor any regard of filing or keeping them ; noe goods were ever weighed at landing, little notice taken of what was shipped out. The wayters were left at large to take up or land goods as they pleased, for there was none that tooke any inspection of theyr actions, nor ever any surveigh made before either of the Ports or proceedings of the collectors ; every one pursued his owne way, and all of them intended more the receiveing monyes for writeing bills, cocquetts, and transires, then leavyeing what was due unto the State, and more comonly was received and taken for these bills, cocquetts, and transires, then the duty of the goods. But this, upon the conjunction of both receipts, as aforesaid, beganne, from the instructions at that time given, to setle and center into some order, but not soe much as was to have beene wished. Haveing, therefore, examined the accompts of every particular port, considered and weighed its situation, trade, and how it was managed by every collector ; and finde-

ing, from the strangeness of such a visit, an anxiety in all the officers, which produced a tendency and inclination to be brought on to a thorough reformation of things, I did proceede to the rectifying of whatever was amisse, and informing every one the best I was able; but least they might returne in a short time to their old confusion, I did fitt the instructions of the Commissioners of the Customes of England to the meridian of Scotland, and added such other in relation to the Excise of forraigne goods, and their better keepinge an accompt of both receipts, as succinctly, and with the least trouble possibly; (all which are hereunto annexed,) as might fully enable every officer to understand the duty of his trust, and remayne for a standing rule by them untill either time or new lawes should render them uselesse.

What effect they will have, the receipts wilbe best able to shew, which, though small, have benee improved in comparison of former times, and will growe every day, as the coast will become more calme and quiet from the interruption which the Dunkirkers and Pickerons have given to all trade there, which, at best, (that too much expectation may not bee had of the thing,) was never greate; and what it is, or may bee hereafter, is not difficult to divine, from the smallnesse and fewnesse of shipping, and greatnesse of the poverty of the countrey. They trade Outwards onely with pladding, coale, salt herring, and salmond, for Norway, Eastland, Holland, and France, from whence they returne with some few comodities home againe. But the greatest parte of their trade hath and wilbe a coast trade to and from England, and especially as long as the warre continues with Spaine, because of the security of convoy, which they always goe under when they goe to or from England, and must for the most part goe without, if they make for any forraigne port. But yett there are some who doe still adventure abroad, but under the covert and pretext of being Dutch, in whose ports they enter their shippes, and sayle with Dutch passes and mariners, or els bring home their goods in Dutch bottomes, which

are made over by bill of sale, and soe become the shippes of the natives when they arrive there, but once unladen, they depart, and are then Dutch bottomes againe. And this hath beene, and is soe likely still to bee, practised in those parts, as little or noe forraigne trade is likely to bee driven there without some stronger guard on those coasts, more than what either the friendship, or interest rather, of the Dutch will permitt, they being the onely persons at this time employed in matter of traffique at that end of the world; and was at first taken up from the case of a seizure which happened to bee made of a Dutch bottome, sayleing with Dutch mariners, which came into Leith with wines from Cales. The merchant joynes issue with the officer in the Exchequer, asserts the shipp to bee bought of the Dutch, and laden for his proper accompt, and pleads, in barre of confiscation, the second branch of the Act passed in England for increase of trade and navigation, as permitting and giveing liberty for the bringing in any goods of the groweth, product, or manufacture of Europe, in shippes belonging to natives of this Comonwealth, without haveing either the master or major part of the mariners to bee of the people of the same. In which noe final sentence hath beene yett given by the Judges, and the thing hath layne dormant, without any conclusion therein; but the wines have beene released upon security, and the shippe returned since home into Holland. As this hath given encouragement to sundry merchants to practise the same thing, soe it hath much discouraged the Officer, who would bee yett more, as to the businesse of the Customes, because of the Judges of the Exchequer theyr being necessitated, as things are at present, to proceede in some things according to the English, and in some things according to the Scots lawe, which certainly was made more in favour of the merchant then state, did not the joyneing of both dutyes under one and the same management supply this defect, by putting forth the power of the one to what the power of the other cannot reach, for keepeing the whole upright; and, if in nothing more,

theyr joyneing together hath beene advantagious, yett certainly in this, that the leavyeing the duty of Excise in this part of the world hath beene none at all, or very little charge to the Comonwealth, in that it is and hath beene managed by the same officers as the Customes singly could or must have beene done with, the same being not possible to bee effected at a lower charge, or with fewer officers, although none of them bee soe employed, but that they may doe both joyntly, or els theyr time may serve them to doe them otherwise successively, which gave the opportunity of linkeing them together as they are, and the advantage of being thrifty for the publique.

The onely charge that is upon the receipts of Excise, wilbe the collecting of the shires of Argyle, Bute, and Mid-Lothian, which are not as yett, nor wilbe likely to bee farmed; the two first being Highlands, and the other formerly putt into farme, but not soe now, none being soe hardy to adventure upon the doeing thereof, because of the vicinity of Edinburgh, who was alwayes troubleing and vexeing the farmer. For the Excise of all beere and ale made or spent in Leith, Edinburgh, and pendicles, (which is the principall flower of the receipts, and not lesse worth then ten thousand pounds per annum,) being for a certaine terme granted unto the Citty of Edinburgh; they have not onely tooke occasion very often to give some disturbance and interruption, by challengeing severall places to bee within theyr district and grant, which hath proved otherwise, but alsoe by meanes of the word (*or*) in theyr graunt, which, according to the lawes of Excise, and the practice thereof, should have beene (*and,*) and done rather through inadvertency in draweing the grant, than any particular intent, (as I humbly conceive,) in his Highnesse or Councill, to lay a double Excise upon beere and ale, have taken the opportunity of making the brewers which live to landward to pay Excise to them, when as they had before duely payd the same where it was brewed.

By what hath been already said, your Honours may easily perceive the settlement, state, growth, and condition of the Revenues of Excise and Customs in Scotland; to which (because I am sensible I have detain'd your Honours too long) I shall only add this further, that there hath no care, nor diligence possible been wanting, for settling and establishing of them both soe as might be with the most profit, advantage, and least charge to the State, and most ease and conveniency of the People. In which, if my self, (the most unworthy instrument of all,) have, with great care, travayle, and paynes, done or performed any thing which may be serviceable to the Publique, I must and shall ever professe the same to be the effects of your Honours' favour, and the esteeme you were pleased to have of my weak endeavours. But if any thing otherwise, that I must challenge as my owne; and shall humbly begg that your Honours, in the discovery, would alsoe be pleased to pardon and passe by the imbecillities and failures of,

London 20. Novemb^r 1676. Right Honorable
your honor's most humble
& Faithfull Servant
Tho. Tucker.

AN ACCOMPT' of the Beere, Ale, and Acquavitæ lett to Farme in the severall Shires of Scotland for the terme of 4 months, from the 19th of September, 1655, to the 19th of January, 1655-6. (a)

The Shire of HADDINGTON, to Andrew Gereson, at the rent of	£600	0	0
EDINBURGH, or Mid-Lothian, to ditto, at the rent of	1200	0	0
LINLITHQUO, to ditto, at the rent of	240	0	0
LANERICK AND GLASGOW, to Gawen Dunlap, at the rent of	1000	0	0
FIFE AND KINROSSE, to Thomas Seaton, at	1480	0	0
STERLING, to James Sterling and Robert Russell, at	324	0	0
CLACKMANNON, to James Ritchie, at	82	0	0
PEEBLES AND SELKIRKE, to John Glasford, at	100	0	0
BARWICKE, to Alexander Cornwall, at	200	0	0
ROXBURGH, to ditto, at	280	0	0
AYRE, to Andrew Hinshawe, at	800	0	0
DUNFREESE, to William Greene, at	200	0	0
RENFREW, to John Rewitt, at	120	0	0
DUNBARTON, to William Stevenson, at	72	0	0
BURGH OF DUNDEE AND MILNES, to John Scrymgeor, at	400	0	0
WIGTON AND KIRCOWBRIGHT, to John Forbes, at	170	0	0
ABERDEENE AND BAMFFE, to ditto, at	980	0	0
FORFAR, (except DUNDEE,) to Thomas Ramsey, at	368	0	0
ELGIN AND NAIRNE, (except FARINTOSH,) to William Duffe, at	240	0	0
PEARTH, to Alexander Glasse, at	840	0	0
MEARNES, to Alexander Seaton, at	128	0	0
Totall,	£9824	0	0

(a) In the account these sums are stated as payable in two equal instalments, on the 19th of November, and of January following.

	Brought over,	£9824	0	0
During the terme of the four months preceding, there was collected by				
Thomas Rowe, for Inland Salt betweene Leith and				
Barwick,	£61	2	3	
William Bailye, for ditto betweene Leith and Sterling,	15	0	0	
George Smith, for ditto betweene Sterling and Brunt				
Isle,	20	0	0	
Robert Seaton, for ditto betweene Brunt Isle and St.				
Andrews	11	3	7	
Archibald Dunbar, for Beere, Ale, and Aquavitæ, in				
Rosse, Caithnesse, Southerland, Invernesse, and				
Cromerty,	513	4	0	
Henry Leech, for Beere and Ale in Argile and Bute,	27	0	0	
	<hr/>			
		647	9	10
		<hr/>		
		£10,471	9	10

AN ACCOMPT of the Beere, Ale, and Acquavitæ lett to Farme in the severall Shires in Scotland, from the 19th of January, 1655-6, exclusive, to the 31st of January, 1656-7, inclusive, viz: (b)

The Shire of STERLING, to James Sterling and Robert Russell, at	£1053	11	0
LANERICKE, to James Sterling and Walter Neelson, at	3470	10	0
ROXBOROUGH, to Thomas Lewin, at	991	11	0
BARWICKE, to James Kyle, at	744	0	0
AYRE AND RENFREW, to Gawen Dunlap, at	2913	0	0
PEEBLES AND SELKIRKE, to Richard Smith, at	347	0	0
HADDINGTON AND LINLITHQUO, to Andrew Grereson, at	2665	0	0
DUNBARTON, to John Smallet, at	248	0	0
DUNFREEZE, to Robert Graham, at	694	0	0
WIGTON AND KIRCOWBRIGHT, to Andrew Hewston, at	570	0	0
DUNDEE BURGH, to Sir Alexander Wetherburne, at	1343	0	0
PEARTH, to Alexander Glasse, at	3049	0	0
ABERDEENE, to Adam Mushott, at	2789	0	0
BAMFFE, to William Duffe, at	434	0	0
FORFAR, (DUNDEE excepted,) KINCARDIN, CLACKMANNON, to Alexander Glasse, at	2107	0	0
FIFE AND KINROSSE, to Thomas Seaton, at	5181	0	0
ELGIN, NAIRNE, INVERNESS, CROMARTY, ROSSE, SOUTHERLAND, CAITHNESSE, ORKNEY, SHETLAND, to John Bilton, at	2736	6	8
The Shire of MID-LOTHIAN not being farmed, but collected, is estimated at	3718	10	0
	£35,054 . 8 8		

(b) These sums are made payable in six instalments; the largest in March 1656, the rest in equal portions, in May, July, September, November, and January, 1656-7.

ACCOMPT of the Native and Forraigne Salt lett to Farme, as
followeth, viz^t.

(a) Salt made betweene Brunt Island and St. Andrewes, from the 19th January, 1655-6, to 31st January, 1656-7, lett to Robert Seaton, at	£90 0 0
(a) Salt made betweene Leith and Barwick, dureing the terme afore- said, lett to Thomas Rowe, at	360 0 0
(b) Salt made betweene Sterling and Brunt Island, dureing the terme aforesaid, lett to ditto at	150 0 0
(c) Salt made betweene Leith and Sterling, lett, dureing the terme aforesaid, to William Baylie, at	210 0 0
(c) Forraigne or Imported Salt lett, from the first of August, 1656, to the last of July, 1658, to Samuell Atkins, at the rent of .	1100 0 0
	£1910 0 0
Farmes of Beere, &c.	35,054 8 8
	Total, £36,964 8 8

(a) Payable in six equal instalments, in March, May, July, September, and November, 1656, and January, 1656-7.

(b) Payable in three equal instalments, in May and September, 1656, and January, 1656-7.

(c) Payable in nine instalments, of £83, 6s. 8d., in September and November, 1656, and January, 1656-7, March, May, July, September, November, and January, 1657-8; and three instalments, of £116, 13s. 4d., in the following months of March, May, and July.

ACCOMPT of the Receipts of Customes and Excise in the Ports of
Scotland from 1st October, 1655, to 1st February, 1655-6.

Ports.	Customes.			Excise.			Totall.						
	£	s.	d.	£	s.	d.	£	s.	d.				
LEITH.													
October.	Inwards,	58	2	8	Importation,	48	4	7	} 1500 8 11½				
	Outwards,	9	11	8	Sale,	48	17	2½					
	May lights,	2	17	0	Fine,	4	16	0					
November.	Inwards,	275	1	1	Importation,	16	13	9					
	Outwards,	0	0	0	Sale,	74	10	5					
	May Lights,	2	17	0	Fine,	3	19	6					
December.	Inwards,	53	9	9	Importation,	34	19	0					
	Outwards,	0	15	7½	Sale,	39	7	9½					
	May Lights,	3	5	0	Fine,	2	10	0					
January.	Inwards,	331	12	1	Importation,	27	9	4½					
	Outwards,	0	0	0	Sale,	446	1	8½					
	May Lights,	5	4	0	Fine,	10	3	9					
	Total,			742	15	10½	Total,			757	13	1½	
BURROSTONES.													
October.	Inwards,	82	10	0	Importation,	24	9	4½		} 457 6 4½			
	Outwards,	14	19	4½	Sale,	0	0	0					
	May Lights,	5	5	3									
November.	Inwards,	0	0	0	Importation,	10	13	2½					
	Outwards,	23	9	11½	Sale,	0	0	0					
	May Lights,	6	10	3									
December.	Inwards,	56	18	6½	Importation,	77	19	0¼					
	Outwards,	45	14	6	Sale,	0	0	0					
	May Lights,	10	13	6									
January.	Inwards,	26	18	0	Importation,	25	6	3					
	Outwards,	27	6	2	Sale,	12	4	3					
	May Lights,	6	8	9									
	Total,			306	14	3½	Total,				150	12	1¼

Receipts of Customes and Excise in the Ports of Scotland from 1st October, 1655, to 1st February, 1655-6—*continued.*

Ports.	Customes.	Excise.	Totall.		
BRUNT ISLAND.					
October.	Inwards,	£ s. d. 7 10 6	Importation, . £ s. d. 3 0 0	£ s. d. 188 10 11	
	Outwards,	3 14 0			Sale, . . . 0 15 0
	May Lights,	2 18 8			
November.	Inwards,	8 6 8	Importation, . 8 18 10½		
	Outwards,	3 2 6	Sale, . . . 11 10 4		
	May Lights,	0 15 6			
December.	Inwards,	67 2 1½	Importation, . 3 18 2½		
	Outwards,	0 0 0	Sale, . . . 1 18 0		
	May Lights,	0 18 8			
January.	Inwards,	25 15 9½	Importation, . 30 9 6		
	Outwards,	5 17 8½	Sale, . . . 1 0 7½		
	May Lights,	0 18 2			
	Total,	127 0 4½	Total,	61 10 6½	
DUNDEE.					
October.	Inwards,	31 1 8	Importation, . 0 0 0	260 10 1	
	Outwards,	50 16 11	Sale, . . . 38 10 9		
November.	Inwards,	20 11 10	Importation, . 0 0 0		
	Outwards,	0 0 0	Sale, . . . 23 13 1		
December.	Inwards,	24 2 7	Importation, . 12 13 7½		
	Outwards,	0 0 0	Sale, . . . 2 9 4		
January.	Inwards,	0 0 0	Importation, . 0 0 0		
	Outwards,	0 0 0	Sale, . . . 21 17 4		
	May Lights,	1 11 0			
	Total,	128 5 0	Total,		132 5 1

Receipts of Customes and Excise from the 1st October, 1655, to the
1st of February, 1655-6—*continued.*

Ports.	Customes.			Excise.			Totall.		
ABERDEENE.									
October.	Inwards,	£	s.	d.	Importation,	£	s.	d.	} £ s. d.
	Outwards,	0	0	0		Sale,	0	0		0
November.	Inwards,	0	0	0	Importation,	0	0	0	
	Outwards,	161	8	0		Sale,	0	0		0
December.	Inwards,	28	13	6	Importation,	31	7	5	
	Outwards,	15	16	6		Sale,	0	0		0
January.	Inwards,	0	0	0	Importation,	0	0	0	
	Outwards,	24	7	2		Sale,	0	0		0
	Total,	230	5	2	Total,	108	1	0	
INVERNESSE.									
October.	Inwards,	0	0	0	Search,	41	3	5	
	Outwards,	0	0	0					
November.	Inwards,	0	0	0	Search,	64	5	0	
	Outwards,	0	0	0					
December.	Inwards,	0	0	0	Search,	16	4	0	
	Outwards,	0	0	0					
January.	Inwards,	12	9	8½		49	18	0	
	Outwards,	26	13	6					
	Total,	39	3	2½	Total,	171	10	5	

Receipts of Customes and Excise in the Ports of Scotland from 1st October, 1655, to the 1st of February, 1655-6—*continued.*

Ports.	Customes.			Excise.			Totall.			
	£	s.	d.		£	s.	d.	£	s.	d.
GLASGOW.										
October.	Inwards,	76	3	7 $\frac{1}{8}$	Search,	95	18	8 $\frac{5}{8}$		
	Outwards,	0	0	0						
November.	Inwards,	19	9	5 $\frac{1}{3}$		0	0	0		
	Outwards,	0	0	0		134	8	7 $\frac{1}{2}$		
December.	Inwards,	17	13	10		0	0	0		
	Outwards,		11	0 $\frac{2}{3}$		36	8	9 $\frac{2}{3}$	537	3
January.	Inwards,	64	12	0 $\frac{1}{2}$		0	0	0		
	Outwards,	6	12	7 $\frac{1}{2}$	Fines,	84	12	10		
	Totall,	185	2	7 $\frac{1}{3}$		0	12	0		
					Totall,	352	1	0		
AYRE.										
October.	Inwards,	1	11	6	Importation,	0	10	6		
	Outwards,	0	0	0	Sale,	2	18	4		
November.	Inwards,	0	0	0	Importation,	0	0	0		
	Outwards,	0	0	0	Sale,	18	17	9 $\frac{1}{2}$		
December.	Inwards,	19	4		Importation,	1	0	4		
	Outwards,		5	3 $\frac{1}{2}$	Sale,	28	1	1	245	3
January.	Inwards,	6	7	11 $\frac{1}{2}$	Importation,	28	12	10		
	Outwards,	0	10	10	Sale,	155	6	7 $\frac{1}{2}$		
	Totall,	9	14	11	Totall,	235	8	3		

Receipts of Customes and Excise in the Ports of Scotland from the
1st of February, 1655-6, to the 1st of June, 1656.

Ports.	Customes.			Excise.			Totall.		
	£	s.	d.	£	s.	d.	£	s.	d.
LEITH.									
February.	Inwards,	469	9 3½	Importation,	9	14 9	} 2535 15 6		
	Outwards,	0	6 1	Sale,	379	5 4			
March.	Inwards,	98	13 0½	Importation,	39	14 10			
	Outwards,	7	10 9	Sale,	386	7 11½			
April.	Inwards,	416	9 9½	Importation,	14	1 9			
	Outwards,	14	14 5	Sale,	234	9 2½			
May.	Inwards,	51	9 8½	Importation,	34	17 1½			
	Outwards,	4	5 2	Sale,	344	5 3½			
	May Lights,	11	5 9	Fines,	10	15 3			
	Seizures,	8	0 0						
	Totall,	1082	4 0	Totall,	1453	11 6			
BURROSTONES.									
February.	Inwards,	116	3 1½	Importation,	8	11 9½	} 880 9 4¾		
	Outwards,	70	13 0	Sale,	2	6 0½			
	May Lights,	16	17 9						
March.	Inwards,	110	13 6½	Importation,	126	5 4			
	Outwards,	45	14 11	Sale,	0	0 0			
	May Lights,	12	7 5						
April.	Inwards,	48	8 0½	Importation,	67	18 8½			
	Outwards,	55	7 2½	Sale,	32	0 0			
	May Lights,	16	10 0½						
May.	Inwards,	16	1 7	Importation,	20	1 2½			
	Outwards,	63	6 11½	Sale,	27	5 0			
	Totall,	551	10 6½	Totall,	328	18 9½			

Receipts of Customes and Excise in the Ports of Scotland from the
1st of February, 1655-6, to the 1st of June, 1656—*continued.*

Ports.	Customes.	Excise.	Total.	
BRUNT-ISLAND.	£ s. d.	£ s. d.	£ s. d.	
February.	Inwards, 5 7 11 Outwards, 9 3 0½ May Lights, 3 11 4	Importation, 35 2 10 Sales, . . . 3 0 0	} 264 5 0	
March.	Inwards, 6 12 7 Outwards, 8 16 8 May Lights, 1 17 8	Importation, 48 15 4 Sales, . . . 0 0 0		
April.	Inwards, 10 17 1 Outwards, 7 15 5 May Lights, 0 17 0	Importation, 23 5 5½ Sales, . . . 7 13 6		
May.	Inwards, 72 15 9 Outwards, 2 1 6	Importation, 7 14 9 Sales, . . . 8 8 0 Fines, . . . 0 19 2		
	Total, 129 5 11½	Total, 134 19 0½		
DUNDEE				
February.	Inwards, 81 8 4 Outwards, 19 15 0	Importation, 5 15 7½ Sales, . . . 0 0 0		} 401 16 5
March.	Inwards, 20 7 0 Outwards, 0 0 0	Importation, 18 11 6 Sales, . . . 0 0 0		
April.	Inwards, 3 19 6 Outwards, 30 4 8	Importation, 2 8 6 Sales, . . . 0 0 0		
May.	Inwards, 96 5 2 Outwards, 1 9 2	Importation, 1 1 3 Sales, . . . 38 10 8½ Fines, . . . 10 0 0		
	Total, 253 8 10	Total, 148 7 7		

Receipts of Customes and Excise in the Ports of Scotland from the 1st
of February, 1655-6, to the 1st of June, 1656—*continued.*

Ports.	Customes.			Excise.			Totall.						
GLASGOW.		£	s.	d.		£	s.	d.	£	s.	d.		
February.	{	Inwards,	57	17	10 $\frac{1}{2}$	Importation,	12	10	5 $\frac{1}{2}$	}			
		Outwards,	10	18	5 $\frac{3}{8}$	Sale,	22	15	8 $\frac{1}{2}$				
March.	{	Inwards,	2	2	3 $\frac{2}{3}$	Importation,	47	4	7 $\frac{1}{6}$				
		Outwards,	3	15	9 $\frac{1}{3}$	Sale,	16	1	0				
April.	{	Inwards,	62	2	0 $\frac{1}{2}$	Importation,	6	4	1				
		Outwards,	6	15	0 $\frac{2}{3}$	Sale,	80	13	9				
May.	{	Inwards,	36	9	0 $\frac{1}{2}$	Importation,	32	4	8				
		Outwards,	6	4	1 $\frac{1}{6}$	Sale,	49	16	9				
						Fines,	4	17	10 $\frac{1}{2}$				
		Total,	186	4	8 $\frac{1}{3}$	Total,	272	5	10 $\frac{1}{2}$				
AYRE.													
February.	{	Inwards,	0	0	0	Importation,	0	0	0			}	
		Outwards,	0	5	3	Sale,	2	14	6				
March.	{	Inwards,	0	5	6	Importation,	0	0	0				
		Outwards,	0	0	6	Sale,	7	7	9				
April.	{	Inwards,	0	18	4	Importation,	0	18	4				
		Outwards,	0	6	5	Sale,	0	1	3				
May.	{	Inwards,	4	17	6	Importation,	20	0	0				
		Outwards,	1	5	5	Sale,	47	12	8				
		Total,	7	18	11	Total,	78	14	6				

Receipts of Customes and Excise in the Ports of Scotland from the 1st
of June, 1656, to the 1st of October followeing.

Ports.	Customes.			Excise.			Total.		
		£	s.	d.		£	s.	d.	
LEITH.	June.	Inwards,	42	15	2	Importation, Sale,	} 225	10	7
		Outwards,	17	11	4 $\frac{1}{2}$				
	July.	Inwards,	52	14	2 $\frac{1}{2}$	Importation, Sale,	} 339	1	11 $\frac{1}{2}$
		Outwards,	9	16	3				
	August.	Inwards,	204	2	2 $\frac{1}{2}$	Importation, Sale,	} 293	10	10
		Outwards,	51	4	7				
	September.	Inwards,	146	16	1	Importation, Sale,	} 316	1	5
		Outwards,	15	9	1				
						Seizures & Fines,	46	15	3 $\frac{1}{2}$
			Total,	520	8	11	Total,	1321	0
} 1841' 9 0 $\frac{1}{2}$									
BURROSTONES.	June.	Inwards,	58	19	9 $\frac{1}{3}$	Importation, Sale,	} 72	15	2 $\frac{1}{2}$
		Outwards,	106	14	2				
	July.	Inwards,	34	13	6	Importation, Sale,	} 51	18	3 $\frac{1}{2}$
		Outwards,	113	4	0				
	August.	Inwards,	32	16	1 $\frac{1}{8}$	Importation, Sale,	} 47	17	6
		Outwards,	161	2	1				
	September.	Inwards,	42	10	3 $\frac{5}{8}$	Importation, Sale,	} 43	13	1
		Outwards,	60	19	10				
						Seizures,	60	11	11 $\frac{2}{3}$
			Total,	610	19	8 $\frac{5}{8}$	Total,	224	7	7
} 895 19 3 $\frac{1}{2}$									

Receipts of Customes and Excise in the Ports of Scotland from the 1st of June, 1656, to the 1st of October followeing—*continued.*

Ports.	Customes.			Excise.			Totall.			
	£	s.	d.	£	s.	d.	£	s.	d.	
BRUNT-ISLAND.										
June.	Inwards,	10	15	3½	Importation,	10	12	9	} 214 9 10	
	Outwards,	24	5	7	Sale,	3	2	0		
July.	Inwards,	3	14	0	Importation,	4	1	1½		
	Outwards,	27	2	4	Sale,	4	15	10		
August.	Inwards,	9	12	7	Importation,	14	13	1		
	Outwards,	31	8	0	Sale,	0	0	0		
September.	Inwards,	16	15	5½	Importation,	13	13	7½		
	Outwards,	33	1	7	Sale,	0	10	0		
					Fines,	5	16	11		
	Total,	157	14	7	Total,	56	15	3		
DUNDEE.										
June.	Inwards,	3	11	8	Importation,	7	9	0		} 306 0 4½
	Outwards,	0	0	0	Sale,	12	3	0½		
July.	Inwards,	18	0	3	Importation,	22	13	8		
	Outwards,	0	0	0	Sale,	77	3	3		
August.	Inwards,	40	0	5½	Importation,	45	11	1½		
	Outwards,	0	0	0	Sale,	0	0	0		
September.	Inwards,	19	0	6	Importation,	20	15	11		
	Outwards,	39	11	6	Sale,	0	0	0		
	Total,	120	4	4½	Total,	185	16	0		

Receipts of Customes and Excise in the Ports of Scotland from the 1st of June, 1656, to the 1st of October followeing—*continued.*

Ports.	Customes.			Excise.			Totall.							
GLASGOW.		£	s.	d.		£	s.	d.	£	s.	d.			
June.	{ Inwards,	25	6	6 $\frac{3}{4}$	{ Importation,	78	17	6 $\frac{3}{4}$	} 443	1	3			
	{ Outwards,	10	15	6 $\frac{1}{2}$	{ Sale,	33	10	0						
July.	{ Inwards,	8	12	10 $\frac{1}{2}$	{ Importation,	19	12	8						
	{ Outwards,	7	0	2 $\frac{1}{2}$	{ Sale,	17	12	6						
August.	{ Inwards,	41	8	6 $\frac{1}{2}$	{ Importation,	26	2	10 $\frac{1}{2}$						
	{ Outwards,	10	0	7 $\frac{1}{2}$	{ Sale,	65	13	4 $\frac{3}{4}$						
September.	{ Inwards,	16	18	8 $\frac{1}{2}$	{ Importation,	8	11	10						
	{ Outwards,	2	16	2 $\frac{1}{2}$	{ Sale,	9	0	0						
					{ Seizures,	1	1	2 $\frac{1}{2}$						
	Total,	182	19	3	Total,	260	2	0						
AYRE.														
June.	{ Inwards,	35	13	11	{ Importation,	19	3	3				} 103	12	7
	{ Outwards,	2	3	2	{ Sale,	18	2	6						
July.	{ Inwards,	1	12	6	{ Importation,	1	13	6						
	{ Outwards,	0	16	9	{ Sale,	0	9	3						
August.	{ Inwards,	6	7	11	{ Importation,	3	1	5						
	{ Outwards,	18	10	0	{ Sale,	1	11	4						
September.	{ Inwards,	2	15	3 $\frac{1}{2}$	{ Importation,	3	14	0 $\frac{1}{2}$						
	{ Outwards,	4	16	11	{ Sale,	0	12	0						
	Total,	55	5	3 $\frac{1}{2}$	Total,	48	7	3 $\frac{1}{2}$						

A LIST of the severall Officers employed for carryeing on the businesse of Customes and Excise under the Comissioners of both in Scotland, with theyr respectively yearly Salaries, viz^t.

Generall Officers.

Anthony Wilson, Threasurear,	. . .	£160	0	0
Robert Hodge, Solicitor,	. . .	100	0	0
John Lincolne, Surveigheor-generall,	. . .	100	0	0
William Welch, Clerk,	. . .	200	0	0
Richard Greene, Register Accomptant,	. . .	80	0	0
Richard Chandler, Doore-keeper,	. . .	20	0	0

Collectors in the Ports.

John Leete, Collector in the port of Leith,	. . .	120	0	0
His assistant,	. . .	40	0	0
Robert Parkes, at Burrostones,	. . .	80	0	0
Alexander Tayes, at Brunt Island,	. . .	60	0	0
Thomas Jarvis, at Dundee,	. . .	80	0	0
Thomas Jordan, at Aberdeene,	. . .	80	0	0
John Hall, at Invernesse,	. . .	60	0	0
Richard Perry, at Glasgowe,	. . .	80	0	0
Henry Richardson, at Ayre,	. . .	60	0	0

£1320 0 0

Brought over, £1320 0 0

The severall Checques in the Ports.

Richard Starkey, Checque at Leith,	100	0	0
William Capp, at Burrostones,	60	0	0
John Ayrd, at Brunt Island,	50	0	0
Anthony Ashfield, at Dundee,	60	0	0
William Bourcher, at Aberdeene,	60	0	0
Daniel Bradley, at Invernesse,	50	0	0
Josuah Downeing, at Glasgowe,	60	0	0
William Reid, at Ayre,	50	0	0

The Head Searcher, with the severall Wayters of the Ports.

John Sober, Head Searcher,	40	0	0
Thomas Disborow, wayter,	25	0	0
Adam Fleming,	25	0	0
Peter Bird,	25	0	0
John French,	25	0	0
Thomas Baynes,	25	0	0
Thomas Coxhead,	25	0	0
Thomas Tulley,	25	0	0
William Medley,	25	0	0
Robert Glegg,	25	0	0
James Morrice,	25	0	0
John Hudson,	25	0	0
William Wallace,	20	0	0

£2145 0 0

	Brought over,	£2145	0	0
Henry Coale,		20	0	0
Thomas Sherman,		20	0	0
Thomas Gates,		20	0	0
Richard Hill,		20	0	0
John LLoyd,		20	0	0
Anthony Sniddall,		20	0	0
Henry Heatley,		20	0	0
Mathew Booth,		20	0	0
William Mackeney,		20	0	0
Peter Nicholls,		20	0	0
John Flint,		20	0	0
John Marryott,		20	0	0
John Aird,		20	0	0
William Murehead,		20	0	0
Thomas Clerke,		20	0	0
Robert Vry,		20	0	0
Alexander Duncan,		20	0	0
George Hill,		20	0	0
Alexander Vaughan,		20	0	0
Alexander Young,		20	0	0
Henry Anderson,		20	0	0
James Hamilton,		20	0	0
John Lambe,		20	0	0
John Rewett,		20	0	0
Thomas Weyr,		20	0	0
Robert Mascall,		20	0	0
Henry Hester,		20	0	0
Henry Stewart,		20	0	0

£2705 0 0

	Brought over,	£2705	0	0
James Ritchey,	. . . . .	20	0	0
John Cooke,	. . . . .	20	0	0
Thomas Cuming,	. . . . .	22	10	0
Francis Feilding,	. . . . .	22	10	0
Francis Steere,	. . . . .	22	10	0
William Betty,	. . . . .	22	10	0
George Mackello,	. . . . .	22	10	0
Thomas Pullings,	22	10	0
Samuell Sayers,	22	10	0
John Pun,	22	10	0
Thomas Spittle,	12	0	0
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	Total,	£2937	0	0

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