Customs, Tobacco and Smuggling in South-Western Scotland

Setting the scene

If the act of union brought any benefit to Scotland, it benefitted the smugglers and their associates for whom a wonderful new opportunity for illicit enterprise opened up. It may also be seen to have benefitted all those humble labourers who so wholeheartedly assisted the smugglers and obtained from a day's work as much as they would have earned in a month's "honest" work. This, if nothing else, must surely have stimulated trade through the money dispersed into the pockets of the many. The different areas of Scotland tended to have different specialities in smuggling. The south-west's unimpeded access to the American colonies made the smuggling of colonial produce, especially tobacco, its most convenient illicit industry.2

What the act of union did, was bring the Scottish customs into line with the English.3 The alleged advantage to Scotland in this was that they could now legally participate in the monopoly the mother country had whereby all colonial goods, whatever its ultimate destination must first come to Britain and then be re-exported. Moreover, certain colonial "plantation" goods must be carried to the mother country in ships of the mother country. These enumerated items included sugar, tobacco, cotton and dyestuffs. Some goods for the colonies must similarly come from or through the mother country and be similarly carried in mother country ships. Customs on other imports were often to protect local industries while bounties were paid to encourage certain exports. On the other hand customs on some items not produced in England such as wine, linen and brandy were designed as part of a tariff war or an attempt to produce a balance of trade, a policy it should be noted was not necessarily on all fours with the interests of revenue collection or of administrative efficiency.

This assimilation of Scottish customs to English has generally been seen as a good thing in the long term by economic historians such as Lythe, Butt and Hamilton,4 although contemporaries in the short term might have had

1 An earlier version of this paper was presented to the Society on 21 May 1992.
2This article has been written primarily from the letter books of correspondence between the board and collectors. Until the 1960s these were still preserved in the local customs offices where I first saw them. Since then they have first been centralised in Edinburgh and then partially decentralised to the Strathclyde archives where they are catalogue as CE. (Customs and Excise). Each port has its unique call number and the numbers following identify the type of record.
4S.G.E. Lythe and J.Butt, An Economic History of Scotland (Black, Glasgow and London 1978) p. 85. 'the expansion of the cattle trade, the linen industry and the tobacco trade occurred more rapidly than would have been possible if England's parliament had remained hostile. The equalisation of duties between the countries meant, in practice, an increase in most Scottish excise and customs charges. Since part of the revenue raised in Scotland would be used to
difficulty with such a view as Scottish customs until then had been quite unlike English and an enormous rise in duty resulted — on some goods, of the order of 500-700%.5 The risings against the malt tax in 1725 are testimony to the unpopularity of the change.6 The removal of some Scottish protective barriers in fact saw some protected industries collapse. The linen industry was depressed; the increased salt tax badly affected the fishing industry.7

No-one was satisfied. If the Scots were less than impressed by the customs duties, the English were even more disgusted with the results of letting the Scots play the game. In the first half of the 18th century, Glasgow's English competitors, Whitehaven, Liverpool and Bristol, complained of the behaviour of their new Scottish colleagues.8

For a time, it was not as if the customs even produced a satisfactory return to London for the effort and odium involved. The costs of imposing customs are notoriously high, and the draw-back for re-exports claimed the rest. The salt tax produced £1,500 — once in 1716 — and the customs only about 5% between 1707-15 and then nothing for thirty years. All the rushing about and huffing and puffing absorbed the greater part of the funds produced.9 The total collected for Ayr in the 1730s was round about £350. This would have been largely absorbed in the costs of the establishment there. Occasionally the collector even had to ask the board to send money to meet the debentures which would become due.10 In the 1750s the salary bill for Ayr was around £168:5:8 3/4. Evidence that the money spent by the board of trustees for fisheries and manufacturing on Scottish projects from "the equivalent" — the money to recompense Scotland for what it was giving up — gave a powerful kickstart for a move of resources from trade to industry seems ambiguous.11

Increased customs duties brought into being in eighteenth century Scotland a multitude of new and conflicting interests. There were the merchants concerned to pay as little customs duties as possible who were always on the look-out for a "lenient" port; the smugglers — for whom the high customs rates provided a window of opportunity — and their helpers, the petty poor; the central government with an interest in the revenue and in the service the English national debt incurred before 1707 the treaty provided for compensation. The costs of administration within Scotland were to be paid from "the Equivalent" a sum of £398,080.5

9R.E.Campbell, op cit., p. 58.
10Ayr Customs Collector to Board CE 76/1/1 1734.
11R.E.Campbell, op cit., p. 46.
abstruse benefits of mercantilist policy; the local customs staff with an interest in income either from their share of profits or from abuse of their position, and either way often at odds with their superiors on the commission and with the parallel service of the excisemen. The law of the sea and the rights of the lord of the manor to wreck often introduced a further element of private interest into the scene. Clashes between an admiral's warrant for seizure of goods and the Customers' discharge were not uncommon.12

The impact of the higher duties resulted in an immediate re-orientation of the Scottish economy. Merchants had to redirect their interests. Glasgow merchants like Provost Walter Gibson who had had a nice little business running sugar from Nevis in ships masquerading as English but paying no duty had to find a new line. They turned to the tobacco trade and entered the re-export market. Eventually they came to dominate this business doing more than sixty percent of the total British trade. It dominated Scotland's own export trade. In 1771, 76% by value of exports were to Europe and 87% of that were goods, mainly tobacco, re-exported.13 This position took some time to establish, it was not done without strife and its progress over time is reflected not only in the figures of legal trade but also in the management of the customs service. The difference between other businesses where stable partnerships were the norm and the tobacco trade is underlined by the discovery that partnerships for tobacco trade were one off ventures which numbered over 5,000 between 1747 and 1776; a system which might have been designed to confuse the customs.14

**Customs duties**

From 1707 customs duties on imports and exports throughout Britain were collected in accordance with a common, periodically updated Book of Rates, and also in accordance with tonnage and poundage acts, often supplemented by additional duties when immediate sums of money for war or other purposes were required.15 Not the least of the problems of the harrassed customs service, was keeping abreast of all the additional laws, changes in the law, legal judgments on the law and interpretations of the law. Moreover, it was not simply a matter of collecting money. The customs officers also had to pay money out. Bounties were due on certain goods exported and the customs duties had to be repaid if goods were re-exported. That is, the customs and excise were payable when the goods were first put on land or bonds and sureties provided, but there was then a "draw-back" if they were re-exported, providing that the merchant could show the bonds for their

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12See Irvine Collector to Board CE71/1/1 f1d.
14Typescript index to Glasgow co-partnerships, joint-stock companies and ventures in the Strathclyde regional archives.
15The clearest account of the customs in England after the Civil war is in C.D.Chandaman, *The English Public Revenue 1660-1688*, (Clarendon Press, Oxford, 1975) pp. 9-36. The tonnage and poundage act of 1660 was the basis of the customs for over 100 years thereafter.
prior importation. Merchants might enter bonds for re-export rather than pay cash. If they then failed to re-export it often required prosecution to recover the revenue withheld. More frequently merchants would pay the customs on an initial import and then as they re-exported transfer the "draw-back" to their next lot of customs due and so on, hoping to avoid the interest due on bonds outstanding.16

The customs service

The day of "farming" the customs to private individuals was by 1707 well in the past and the preventive service was part of the government bureaucracy.17 This underwent various changes in the course of the century. At the top in England under treasury supervision, was a board of six commissioners plus a secretary and solicitor, who received massive salaries. Three surveyors-general went on circuit from time to time to enquire and liaise with the ports. Customs revenue was paid to a central office under a receiver-general and a controller-general took all the collectors accounts. At the Act of Union a separate Board was set up for Scotland which controlled the officers in the Scottish ports.

In the ports, the staff consisted of the collector, his deputy, the controller or supervisor, and the collector's clerk, surveyor, and officers who comprised landwaiters who were responsible for imported goods; tidesurveyors who rummaged vessels, tidesmen who were put on board a vessel until unloading was complete, and searchers. In some places, at some times, there were "extraordinary" tidesmen, presumably supernumeraries, who received no pay but who might get a share of any profits.18 In addition the collector could call in the mounted soldiers in the area — the troops of Dragoons who received twopence a day extra for waterguard services. In some areas a surveyor-general was also introduced to co-ordinate activities.19 The revenue officers received an annual stipend. A tidewaiter got £15 a year.20 There were also set fees for the certificates and so on21 — but the real return for their labour came from the profits of goods seized.

Appointment in the service was a matter of patronage. As Robert Burns wrote cynically in the last year of his life:

16Greenock and Glasgow Board to Collector CE 60/2/2 no 411,413,424.
17The disastrous losses made by the farmers in the 1660s and disputes with the farmers over the defalcations allowed when any development which reduced the farmers expected profits, especially when war occurred, disillusioned the government with the system.
18Ayr Customs Board letters to collector, 1746-1764, CE 76/2/2 11 April 1763.
19E.g. Alex Campbell at Greenock; Ayr Customs Board letters to collector, 1746-1764, CE 76/2/2, 5 April 1762.
21For a tabulation of fees payable in 1766 see Ayr Customs Board letters to collector, 1764-67 CE 76/2/3 26 August 1766.
'The way of getting appointed is just the application of GREAT FOLKS to the commissioners of the Customs the ALMANACK will give you their names. ... Find out among your acquaintances who are the private friends of the commissioners of the particular board at which you wish them to apply and interest them — the more the better. The commissioners of both Boards are people quite in the fashionable circle and must be known to many of your friends...'

Some of the collectors for the most important ports however clearly had training in England.

The Role of the Board

In a service like the customs where ships might enter one port and then proceed to another it was essential to have a highly active and central authority if the work was to be adequately co-ordinated. Officials in a particular port would not otherwise know what the ship's masters were doing and frauds would not be detected. The board sent out regular instructions to the collectors in the ports which were designed to ensure that practices were standardised. The major problems related to the bonds for payment of customs if all the moneys were not produced immediately, the certificates of payments and where and how repayments (the draw-back) were to be made and what form the certificates for this should take. Coast bonds required sureties and when forfeited had to be forwarded to the Exchequer for legal action. Goods and ships seized had to be appraised and then either destroyed or sold at public auction and by the 1760s these were not to be held on Fridays or Saturdays 'as the Jews will not attend on those days'.

The early correspondence shows the sort of uncertainties that might be expected from a fledging service. There were inevitable disputes with owners over damaged tobacco and arguments over the weighing. There were problems with the forms — the Dumfries collector complaining in 1710 that the new form 'of coast sufferances for tobacco and wines ... is only a handle for rogues to cover their evil practices'.

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22 A. Mackay (ed) *op. cit.* p. 609.
23 Greenock and Port Glasgow Customs Book CE 60/1/1, where the collector constantly refers to English practice.
24 Greenock and Port Glasgow Customs Book, CE 60/2/264, Board to Collectors 1723-1734, n 215 is a good example of a fraud being attempted between Ireland and Europe and giving notice of how such entries are in future to be handled.
25 Glasgow and Port Greenock, CE 60/4/10 is the earliest separately kept book of orders most smaller ports entering all material in a single book, sometimes starting from the opposite ends.
27 *Cf.* Dumfries Collector to Board, and Board to Collector CE 51/1/1; Collectors to Board 1708-1720/1, 8 November 1708 and 24 April and 15 May 1710.
28 Dumfries Collector to Board and Board to Collector CE 51/1/1 Collectors to Board 1708-1720/1 31 July 1710.
The Dumfries Collector was well informed and apparently diligent. He was able to tell the board that tobacco had been run outside his jurisdiction and to report tobacco seized although on occasion an attempted seizure was foiled, once by ‘a multitude of women’. The customs officers were harrassed by the merchants who were often also prominent town officials. The Dumfries collector reported early on, that The Kerkonal of Dumfries had arrived at Kirkubright with 100 hogsheads of tobacco belonging to John Crosbie, merchant of the town, (and soon to be provost) who ‘tells us he will enter 15 or 20 hogsheads thereof here for a trial but if equall allowances on damages be not given here as at Whitehaven then he will carry the remainder thither and discharge it there’. Perhaps it was virtually impossible for collectors to resist such pressures, which could be why John Crawford was dismissed in 1724 and instructed to hand over all the books and papers to George Maxwell.

From the start there were problems between the Scottish and English authorities. The customs officers in the ports had a degree of discretion about weight allowances. This was because the tobacco in the process of crossing the Atlantic in an unfinished condition was undoubtedly liable to some shrinkage and weight loss. In the shipping conditions of the day some of it was also liable to be damaged. The English customs men however, objected to what they saw as the unreasonable allowances on tobacco made in the Scottish ports to the merchants, particularly in the name of "damage". In 1721 the Virginia merchants also complained about customs frauds at Glasgow.

In reply, the Scots claimed that their conduct reflected ‘sound economic reason’ but the treasury sent Humphrey Brent, one of the commissioners of customs in Scotland to investigate and he found there was some justice in the English allegations. The result was an act in 1722 which tightened up the administration of customs and amalgamated the Scottish and English boards leaving only subordinates in Edinburgh. Some of the local officials were replaced. As a result in 1723 there were complaints in Scotland that the tobacco trade had been effectively stifled. The minister of Eastwood in Renfrewshire, Wodrow, recorded that ‘whereas formerly some years, near 60 ships would have sailed for tobacco wherein Glasgow people were concerned, this year they say ther are scarce 7’.

29Dumfries Collector to Board and Board to Collector CE 51/1/1 Collectors to Board 1708-1720/1, 2 Sept 1710.
30Dumfries Collector to Board and Board to Collector CE 51/1/1 Collector to Board 1708-1720/1 19 March 1711 July 21711 July 23 1711.
31Dumfries Collector to Board and Board to Collector CE 51/1/1 Collectors to Board 1708-1720/1 Oct 8 1712.
32Dumfries Collector to Board and Board to Collector CE 51/1/1 8 Nov 1725.
33H. Hamilton, op. cit., p. 257; Brent's report is T64/240; T36/13.
A further survey of the whole Scottish customs system was ordered in 1724. This condemned the organisation as so cumbersome that collecting the customs was difficult if not impossible. A new act in 1726 introduced yet again, new methods. Between 1725 and 1735 the stagnation continued which was attributed to the 'vexatious and unwarranted methods employed by the new customs officers appointed at Greenock and Port Glasgow'. The Greenock letter books certainly show such a clamp down on some of the merchant's sharp practices with regard to allowances under the immediate and tight control of the board, but also that despite wrong reporting of hoghead and other "mistakes", the portage bills were usually allowed after a considerable amount of extra paper work. Practices in the north over allowances, however, were firmly brought into line with those in the south. The Glasgow merchants refused to pay certain tobacco bonds. Tight customs control was making the tobacco trade less profitable.

Competition between the ports, however, continued. It was said that 'in the appointment of revenue officers, the merchants of each port were content for themselves with men who knew their interest but insisted for their neighbours on men who would know their duty'. That is to say, a compliant service was good for the trade in a particular port. There was, therefore little co-operation between the ports.

In 1742 a separate Scottish board was re-established, and the hierarchy was again duplicated. Thereafter in the later 1740s and 1750s the legal trade in tobacco improved dramatically. One may ask why this was. Was it because the central Scottish board was able to keep a closer watch on goings-on, or was it because the local collectors were less effectively controlled?

34 Greenock and Port Glasgow Customs Book no 1 Board to Collectors 1723-1734 CE 60/2/264 n no 91 23 Dec 1726.
35 Greenock and Port Glasgow Customs CE 60/2/264 Board to Collectors Nov 23 1723.
36 Greenock and Port Glasgow Customs CE 60/2/264 Board to Collectors 27 Oct 1724. Observing that a certificate was granted by you the 15th ult to Hugh Rodgers having paid and secured the duties of Nine thousand pound leaf tobacco the 10 Oct and 5, 10 and 11 Nov 1722 out of the Unity of Greenock, Andrew Giles master from Virginia and that the same is the 8% due upon the said Unity's cargo, you are to explain what you mean by granting a certificate for a quantity of tobacco as being the eigth percent of a larger parcell and acquaint us with the method of making that allowance to the importer.
37 Greenock and Port Glasgow Customs Book CE 60/2/264, Board to Collectors 1723-1734 n e.g. nos 81, 113, 115, 150, 172, 173, 183.
38 Greenock and Port Glasgow Customs CE 60/2/264 Board to Collectors no 11 15 Feb 1724/5.
39 Greenock and Port Glasgow Customs CE 60/2/264 Board to Collector no 12 11 June 1725.
40 E.g. Ayr Customs Collectors Outbooks CE 76/1/2 n 17, 21 June 1755 to collector and controller of Liverpool about a certificate for tobacco shipped coastwise.
41 Members of the board in the 1750s included William Nelthorpe, Richard Gairdner, Richard Swainston, solicitor and Corbyn Morris, secretary. They seem to have had particular responsibilities as the Collectors sometimes address individuals rather than the board as a whole.
In 1751 the tobacco act established an elaborate and tight system of permits on the movement of all unmanufactured tobacco and new officials appeared: the inspector-general and the registrar-general of tobacco and his assistant.\(^{42}\) and a register of North British shipping.\(^{43}\) This created even more paper work.\(^{44}\) The separate board made more work for the local customs officers as they had still to send certain information about ships discharged to the register general in London. New registrars also appeared: a separate registrar of Seizures, for example.

The Collectors did not necessarily send all the required reports regularly.\(^{45}\) The board demanded, but did not necessarily get, quarterly accounts.\(^{46}\) In 1749 they re-organised the regulations to remove the money from the Collector's hands but this created problems of payment at the local level.\(^{47}\) The money as collected now had to be sent immediately to the central treasury by bill.\(^{48}\) They sent innumerable other instructions to the localities from which the trends in the smuggling business over time can be seen. In the 1720s and 1730s 'relanding and reimporting of tobacco to the prejudice of fair dealers' was the major problem.\(^{49}\) New rules to handle this were introduced — the Collectors were to get the merchants to countersign the entries of weight in the customs books.\(^{50}\)

The Board controlled the legal procedures. When goods were seized the Collector was obliged to wait until the board forwarded a writ of appraisement. The officers had to wait for a condemnation in the Exchequer court before they could get their percentage, if the goods could be sold. The board demanded 10% of price for condemned goods to be paid as a pledge from the purchaser. Merchants could petition against the seizure\(^{51}\) but if unsuccessful the goods were, depending on the circumstances, either auctioned or burned. After payment by the crown of all the costs of seizure a percentage of the returns came to the customs officers. If the tobacco was burned, the land surveyor and a landwaiter had to be present at the burning.

\(^{42}\) In the 1750s Euclid Thomson and Gideon Schaw esq.
\(^{43}\) Ayr Customs Collectors Outbooks CE 76/1/2.
\(^{44}\) Ayr Customs Collectors Outbooks CE 76/1/2. Later officials at the centre include Gideon Schaw, Archibald Campbell, Peter Dunguid, Samuel Venner.
\(^{45}\) Ayr Customs Board letters to collector 1746-1764 CE 76/2/2, 2 June 1747.
\(^{46}\) Ayr Customs Board letters to collector 1746-1764 CE 76/2/2, 6 Oct 1748; (superceded on 1 August 1764).
\(^{47}\) Ayr Customs Board letters to collector 1746-1764 CE 76/2/2, 21 March 1748/9.
\(^{48}\) Irvine Collector to Board CE 71/1/1 various.
\(^{49}\) Greenock and Port Glasgow Customs Book Board to Collectors 1723-1734 CE 60/2/264 no 218, 23 Nov 1730.
\(^{50}\) Ayr Customs Collectors Outbooks CE 76/2/2.
\(^{51}\) For one such see Ayr Customs Collectors Outbooks CE 76/1/3 May 1758.
and sign a certificate which was to be sent to the Board.\textsuperscript{52} Even where the tobacco was burned the ashes might be worth something for bleach. The officers might also seize tobacco stalks for which reasonable charges were to be allowed — to encourage the officers — if proof of seizure was adequate.\textsuperscript{53} This, theoretically, should have made them keen ferreters out of the illegal and helped reconcile them to their undoubted unpopularity with the locals. They were entitled, for example to 3d for each pound of snuff seized.\textsuperscript{54} A landwaiter who seized 770 lb of tobacco and 40 lb of snuff received an allowance of £10:2:6 — 3d per cwt tobacco and per lb of snuff regardless of type of goods.\textsuperscript{55} Two or three such hauls a year would virtually double their stipend. It must however have been discouraging when they were told that tobacco had to be restored unless they would prosecute the matter themselves.\textsuperscript{56} The numbers of officers dismissed, suggests that many found it less dangerous to co-operate with the smugglers. The authorities tried to provide larger carrots for integrity. By 1786 the preventives were further encouraged to do their duty by a scale of compensation for injuries — £10 for the loss of a hand or foot and so on.\textsuperscript{57} Their widows were also entitled to a pension.

To keep a proper eye on the smugglers the service needed boats, but in the first part of the century the Scottish ports do not seem to have been as well supplied with ships as those in some English ports, which had at least a few ships regularly available for service. These were small, no more than twenty tons, vessels which could be rowed at need and carried 8-12 cannons, a sort still in use in 1787.\textsuperscript{58} The Scottish boats by the mid -century were similar small sloops which could be rowed at need.\textsuperscript{59} Even so, they were rarely as fast as the smugglers; and the collectors reasonably complained when, having captured a smuggling vessel, instead of converting it to a revenue craft, the commissioners, penny-wise and pound foolish, insisted on its being auctioned. The collectors never felt they were adequately supplied with officers either. In 1725 at Dumfries there were twenty four officers (which was large) by 1735 it was down to thirteen. With seventy miles of coast to patrol, even nine tidesmen could hardly keep a close watch on all suspected points.

\textsuperscript{52}Ayr Customs Board letters to collector 1746-1764 CE 76/2/2, 25 March 1751/2.
\textsuperscript{53}Ayr Customs Board letters to collector 1746-1764 CE 76/2/2, 13 Dec 1750.
\textsuperscript{54}Ayr Customs Board letters to collector 1746-1764 CE 76/2/2, 24 August 1756.
\textsuperscript{55}Ayr Customs Board letters to collector 1746-1764 CE 76/2/2, 24 July 1764 no 111.
\textsuperscript{56}See Dumfries Customs Collector to Board and Board to Collector CE 51/1/1 Collector to Board 19 April 1726.
\textsuperscript{57}Mary Waugh, Smuggling in Kent and Sussex, 1700-1840, (Countryside Books, Newbury, 1985) p.32.
\textsuperscript{58}French National Archives, Paris, CARAN Marine B/7/473 no 18 report on English ship building.
\textsuperscript{59}Greenock and Port Glasgow Customs Collector to Board CE 60/1/1 November 1749.
The daily life of the Collector was concerned with collecting money, keeping endless detailed records and periodically sending them to the appropriate central authority — the board, the receiver-general, the comptroller-general or his assistant, the examiner in Edinburgh or London. 60 Given the method of accounting in the Exchequer this was perhaps unnecessarily complicated. 61 He had to ensure that the various official documents issued to the merchants, for example the certificates for coastwise shipping, were properly issued and the duplicates sent up so that they could finally be matched with the delivery of the goods at the other port. He also had to juggle the money — hoping to keep enough on hand to cover the debentures payable when goods, especially tobacco were re-exported. 62 When the merchants protested a decision, as they frequently did, the collector had to justify what had been done. Letters, even when announcing disasters, such as a death, routinely started ‘Your honours will be pleased to know’. 63 One must sometimes doubt this.

The volume of the traffic clearly affected the degree of work involved — at the mid century the collector of Ayr had to deal with approximately one ship inward or outward a week, on average, but ships were mainly a spring/summer activity so in the spring quarter ending 5 July 1754 he sent Samuel Pleydell, the Examiner, 17 reports outward and 5 inward. The outward shipping of debenture goods like tobacco required the same weighing and attendance of officers as the inward. Small wonder, therefore, that when new regulations were introduced requiring several copies of all tobacco importation documents the collectors complained about the extra work involved. Internal rivalries and disagreements about regulations were common. A new regulation introduced by one official might not be appreciated by others. Gideon Schaw in 1755 introduced a new regulation was not appreciated by the collectors, by Pleydell or by the comptroller-general. 64 At times advice may be solicited. ‘What improvements may be made in parliament to prevent foreign spirits being imported into Britain or carried from the Plantations to any foreign country’. 65 The substantial correspondence between the collectors in the ports and the board of customs in Edinburgh or London and many other records give the impression of comparative diligence, if not always of efficiency; but this may be deceptive. The Collectors were not the only officers burdened with paperwork. The
surveyors and landwaiters, tidesmen and searchers all had to keep their separate books which had to be regularly inspected by their appropriate supervisors and the necessary copies of warrants and certificates forwarded as required. Tobacco accounts were to be sent in the first week of every month.

Who were the smugglers?

The popular image of the smuggler is of a man working by night at the dark of the moon, in specially designed vessels, fast and slick, often built for the trade (and envisaged as lasting only a few trips), heavily armed, with specially built and cunning compartments for the smuggled goods. On the south coast of England there were specialist smuggling boats, large cutters, (developed from the sloop after 1700) clinker built with a tall mast and long bowsprit or luggers of 50-200 tons carvel built for speed with square sails on three masts and fore and aft rigging and a crew of 50.66 This image, however, only applies to the last two decades of the century.

Smuggling practices and behaviour were trade and destination specific. The type of ship depended on the source of the goods, the type of shore, the unloading practices it implied, and the conditions under which smuggling had to be carried on. For most purposes before 1770, sloops and wherries of c. 18-30 tons with a crew of 16 were the norm on the west coast of Scotland. Such smaller vessels suited the shallow waters and the silted estuaries, but they were not suited to the Atlantic crossings of the tobacco trade and tobacco smuggling in which the west of Scotland specialised, was carried on quite differently from the smuggling of spirits, silks and laces which while it was not insignificant either, was not the mainstay it was in some other places. Before the American War of Independence illicit trade in tobacco was a more complicated business in which direct by-passing of the customs formed only a part. The entry of tobacco through the legal ports was equally important. Of the ports of interest to us — Gasgow, Greenock, Irvine, Ayr and Dumfries the latter was the most vulnerable because the goods could be taken across the river to English soil where they were the responsibility of the officers of the nearest English port. The customs expectations were not high. Collector Maxwell at Dumfries in 1721 expressed the wish rather than the expectation ‘to discourage Mobbing in the Border’ in support of the smugglers. Another time, harping as usual on the need for a customs boat which the commissioners were not prepared to fund, he spoke of the tidesmen standing ‘on the shore and seeing goods run from ships by their (the smugglers’) long boats to the other side of the river in a very insulting manner’. Half a century later it was no better. The Glasgow chamber of commerce said in 1783 that it was ‘sometimes the practice for armed crews of the smuggling vessels to escort the goods into the country when they apprehend any molestation and they are strong enough to bid defiance to revenue officers’.67

66 Mary Waugh, *op cit*, p. 22-23.
The customs service suspected, while rarely being able to prove, that the so-called "respectable" merchants were also involved in the illegal trade. This was particularly true in the tobacco trade, for reasons we shall see in a moment. When a trail occasionally led a Collector to the doors of a "respectable" factory, however, the courts might not accept the testimony given. As merchants could also often be judges, or serve on the juries in the "Exchequer courts" that were held to hear cases, everything seemed to be stacked against the customs man. Given the support for the smugglers it may seem surprising that the customs men ever found goods. In fact, helped by informers, they often had a good idea of the men and ships that were operating on their section of the coast. Catching them with the evidence was another matter.

Smuggling tobacco into the country, however, could not wholly replace the ordinary legal channels of trade. Tobacco had to be manufactured before use. It was grown in the colonies but not manufactured there and manufactured but not grown in Britain. Tobacco smuggled directly from the colonies to Europe which is not our concern must have been processed in Europe. Merchants made part of their profit from the value added in manufacturing and so wanted it to pass through Britain but those who had not legally imported some tobacco could hardly be found manufacturing it. Merchants who had legally imported tobacco could not export more than they had imported. If they legally exported all they had imported then they could hardly be seen to sell tobacco internally.\(^68\) The position was complicated by the changes in weight which manufacturing brought about. Tobacco and leaf

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\(^{68}\)Greenock and Port Glasgow Customs Book CE 60/2/264 Board to Collectors 1723-1734 no 32, illustrates this point clearly; Yours of the 30th ult, acquainted us that George Scott for Alexander Oswald did enter outwards 20 hogsheads Qu 13605 pounds of tobacco which came from port Glasgow without a permit only produced two certificates from port Glasgow one for 13000 pounds imported in the Charles of Whitehaven from Virginia and the other for 1306 pounds imported in the Lucia of Whitehaven and that the said George Scott for Richard Grahame made another entry outwards for 36 hogsheads of 23776 pounds tobacco for which there is produced a certificate from port Glasgow for 20000 pounds imported in the Charles and the remaining 377 was imported in the Amity and having had recourse to the account of the cargo of these ships kept by Mr Blair, Collector at Glasgow, we here inclose, we find that on the Amity of Whitehaven a larger credit is remaining than the quantity shipped that the quantity imported in the Charles of Whitehaven is 186841 pounds of which 151743 has been sent to port Glasgow or Greenock by permits for exportation 8540 pounds to Greenock or Port Glasgow for home consumption 26476 to other inland places so that of this ship only 82 pounds which remain unaccounted for,That in the Lucia of Whitehaven 177880 pounds is the quantity imported of which 168407 has been sent from Glasgow for exportation 2500 to Greenock or Port Glasgow 6973 to other inland places for home consumption by which articles this ship's cargo is exactly accounted for. And observing by your letter that the merchants demande further credit for exporting of the Charles cargo 33605 pounds and of the Lucia 1306 pounds more than there appears by the above accounts to be credit to acquaint us what is meant by the articles of 8540 pounds and 2500 pounds sent from Glasgow to Port Glasgow or Greenock for home consumption what proof you have that the above quantities has been so made use of (as they think they have reason to believe).
being prepared for grinding into snuff absorbed a certain amount of liquor a fact well known to customs officers but which could give rise to dispute.\textsuperscript{69} Trade regularly conducted in Scotland in this period therefore grew markedly.\textsuperscript{70}. The formal tedious requirements of the customs system meant that merchants had to be able to prove that they had imported enough tobacco to make the scale of their operation appear superficially legal. A visit from an officer to the factory must not reveal tobacco which could reasonably be argued to be uncustomed. Tobacco could of course be both smuggled in and smuggled out but this doubled the costs and the risks and probably made it an extremely doubtful business proposition, and there is no doubt that the people involved were involved in a business, even if an illegal one. To make a profit, at some point, customs fraud rather than sheer customs evasion was necessary. To understand this proposition it is simplest to follow through the stages of the business from the production, to the landing in Europe of the finished goods.

Trading partners

Scotland’s basic success arose from its efficient organisation in the colonies — or perhaps exploitation is the word. When the planters had produced the raw tobacco they had to dispose of it. This was where the Scots came in. The planters had a choice of using a consignment system or a direct purchasing system. By the first the planter kept the ownership and the British merchant acted as an agent providing transportation, securing insurance and supervising the purchase of manufactured goods. In return the merchant received a commission based on the gross sale price of the shipment. In the second the merchant purchased the tobacco from the planter, who thereafter had no interest in the shipment. The merchant took the risk and made what profit he could from the re-sale. The first had been the common system before the Scots stepped in and it had offered little incentive for illegal dealings as the planter had an interest in legal dealing. The second was more open to manipulation by the merchants.

The Scots were able to undercut their rivals, because they could cut their transport costs. Trade to Virginia and Maryland from Scotland’s west coast round the North of Ireland was faster — saving 4-6 weeks on a round trip. Two trips a year, rather than one, became possible and as a bonus, Scottish labour was cheaper: on ships some labour might be virtually free — Thomas Ritchie master of the America in the 1760s was said to have six boys on board who had no wages ‘except their Victuals and a mere trifle yearly’.\textsuperscript{71}

The wealthiest of these merchants were the Cunninghams, John Glassford and Alexander Spiers. Theirs were extensive multi-store businesses

\textsuperscript{69}A conference in 1786 agreed on fixed rate of allowances. For instance for every 88 pounds of unmanufactured tobacco a manufacturer would be allowed 100 pound of "liquored" tobacco. Excise to Collectors CE4/1 f216-9.
\textsuperscript{70}H. Hamilton, \textit{op cit.}, p. 256.
\textsuperscript{71}Ayr Customs Collectors Out letter book CE 76/1/318 April 1763.
requiring great organisational skills with outlets at both ends. One Cunningham had stores at several ports including Dumfries.\textsuperscript{72} The point to bear in mind is that the profit did not lie solely in the tobacco. It might be worthwhile to make a nominal loss on the tobacco to keep the opportunity of selling goods to the colony. The stores were at the major ports; they were also large and visible. The system for loading the ships required the presence of a government officer. From 1732 the master of the ship was obliged to deliver on oath to the naval officer two pair manifests of all tobacco expressing the marks and numbers of each hogshead with the fare and tale weight stamped therof.\textsuperscript{73} The officer weighed the hogsheads and certified the manifests and saw the ship out of the harbour.\textsuperscript{74} Any extra hogsheads smuggled on board would need to be disposed of before arrival in a British port — and sinking the cargo was not the answer in this case as tobacco was subject to water damage.

The honest ship, on completion of its run, on entering a British port was boarded by a tidesman whose job it was to "observe" the cargo until it was discharged, before it was allowed to anchor. The captain on dropping anchor delivered on oath to the naval officer two fair manifests of his cargo showing marks and numbers of hogshead with fare and new weight stamped theron. The landwaiters and tidesmen were supposed to have lists of those officers in the plantations who were empowered to sign such manifestoes — with the areas in which they operated and not to accept other signatures.\textsuperscript{75} The boats were then unloaded and the tideswaiters examined the cargoes against the manifest; if they had doubts about the contents of hogsheads they could demand that they be 'stripped and weighed' but the customs had to pay 4d per hogshead if they did not fall short of the endorsement on the entry. The customs were entitled to seize the tobacco if the weighing did not match the entry on the manifest within a small limit of tolerance — in one case on loads of 398 and 264 hogsheads respectively a mismatch of 55 lb and 32 lb was sufficient. On the other hand, they were only to weigh every hogshead when the one in four weighed did not match the weight endorsed on the bill. In 1754 a tidesman was to be employed to put a landing mark on tobacco

\textsuperscript{72}The storekeepers in the colonies were comparatively well paid, usually between £60 and £100 (depending on experience and location) living costs and an expense account. A clerk might start at £5 and rise to £40 although some thought that it was no way to wealth if you did not have the capital to buy into the firm. H.Soltow, 'Scottish Traders in Virginia 1750-75', \textit{Economic History Review}, 2nd ser , XII (1) 1959 pp. 87-8.

\textsuperscript{73}Greenock and Port Glasgow Customs Book CE 60/60/2/264 Board to Collectors 1723-1734n no 311 28 May 1733.

\textsuperscript{74}Greenock and Port Glasgow Customs Book CE 60/60/2/264 Board to Collectors 1723-1734n no 134 concerns a possible problem at the American end: 'that it is the practice there to lade on board shipsbound from North Britain hogsheads of tobacco weighing above 1200 pounds each which is stowed in the lower tier and that those in the upper are not above 400 pounds with a surmise that the officers weigh only the upper hogshead and deliver the rest by content.

\textsuperscript{75}Ayr Customs Board letters to collector 1746-1764 CE 76/2/2, 10 Feb 1752.
hogsheads. The form of this mark was specified by the board — it had to include the name of the port, a crown, the year and the ship's name together with a serial number and his own initials.76

The landwaiters also had to keep books (known as Blue Books) of their dealings with each of the ships they handled. These although very bulky were regularly required by the board which in 1751 when the new act came in, laid down in tedious detail the form in which information was to be entered as well as various new forms — I, C, D, F and no 5 for tobacco.77 The books required the manifest numbers to be entered and matched against landing numbers78. The merchants, on removing their tobacco had to enter into bonds which were discharged when the tobacco was properly disposed of either domestically or by re-export. After two years, if this had not been done they were liable to prosecution. Duly customed tobacco would therefore be in hogsheads with a double set of numbers stamped on it — loose tobacco was in itself suspect. The Blue Books were sent up regularly to the board as and when a carrier was available.79 and the Collector issued certificates to the merchants, and reported all bonds, debentures and the like to the Board. The process on re-export was similar. The merchant presented the certificate of entry of the tobacco and claimed the "draw-back" for its re-export. The hogsheads were weighed and entered on the manifest and a tidesman stayed on board until the ship had cleared the port. The exporter was not to be left alone for a moment. After some disasters it was ruled he must export from the port through which the tobacco was imported, the merchant or his agent had to take an oath about the identity of the tobacco.80

The smugglers options
It is time to consider the position from the smugglers point of view: where was the market for uncustomed tobacco? The answer to that has to be in Britain. Tobacco re-exported, because of the "draw-back" effectively arrived on the Continent untaxed anyway and all the Boards exhortation about checking the re-export are devoted to ensuring that the tobacco has not been "padded" — that the hogsheads have not been adulterated with sand or peat. Uncustomed imports sold in the country at the full customized price meant more profit for the merchants. The situation was not simple. If additional hogsheads not on the manifest were smuggled aboard in the colonies, it was necessary to dispose of them before the formal checking and weighing process began. The ships could off load them at some unfrequented offshore venue. Ireland and the Isle of Man were popular for this purpose, the Isle of Man

76Ayr Customs Board letters to collector 1746-1764 CE 76/2/2, 12 Dec 1754.
77Ayr Customs Board letters to collector 1746-1764 CE 76/2/2, 31 Oct 1751.
78Ayr Customs Board letters to collector 1746-1764 CE 76/2/2, 28 May 1756.
79Ayr Customs Collectors Outbooks CE 76/1/2.
80Greenock and Port Glasgow board to Collectors CE 60//2/2 no 392; CE 60/2/359 f.389 f.38-9, 53 CE 60/2/387, 185.
particularly so before 1765 when full duties were imposed there, although some ships were suspected of dropping part of their cargo in the Highlands and the Isle of Bute was notorious. Once in the country, however, the rules concerning the marking of hogsheads made the dispersal of uncustomed tobacco difficult. Even if factories could be concealed in out of the way places, retail tobacconists always had to have some evidence of the source of their supply so that the uncustomed material needed to be fed gradually onto the market without arousing suspicion.

For all these reasons, the most effective process from the smugglers point-of-view was to find a customs post where the officers were lenient and prepared to let things slide. The commissioners were clearly conscious that the return to the service was not always enough to keep the officers honest. The theme of suspected collusion between the customs men and the smugglers was common. Allegations were not infrequently made that the captain of the revenue ship or one of the land officers had agreed to turn a blind eye in return for a regular pay-off. Smugglers trying to browbeat officers into collusion occasionally threatened to provide evidence that they were colluding if they refused to do so, so that the unfortunate officer would be damned either way.

The commissioners therefore took all possible precautions to make deception as difficult as possible. Weighing was supposed to be performed publically upon the quay. The landsurveyor was to take care that the scale was equally balanced and the merchants were to acknowledge that they were satisfied. One landwaiter was to be on one side and another on the other with the landsurveyor between the scales and nearest the one containing the hogshead while the weights were added by the weighing porter who was not to touch the scale and to give the beam sufficient time to settle. The merchants and captains involved had to give bonds, and debentures for the various goods.

There were a variety of ways in which the customs could ease the smugglers path. The most obvious was forgery. In 1727 the collector at Dumfries, Maxwell, spoke of a tidesman turned smuggler who continued to impersonate an officer and with forged excise permits persuaded strangers to pay him to have their goods passed. There were many well known tricks of the trade at all stages in the customs process — all of them detailed in the letters of either board or collector. The cargo weight at first import might be understated and if more was found it was claimed 'for the ship's use' or the sailors own possessions. Weighing apparatus could be 'faulty' or the cargo might have mysteriously 'reduced' beyond the permitted limits of 'perishing

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81 Greenock and Port Glasgow Customs Book CE 60/2/264 Board to Collectors 1723-1734 n.256, 23 Nov 1731 285 3 oct 1732.
82 Rothesay Collector to Board CE 73/1/1 unfoliated.
83 There are various places where the procedure is spelled out this comes from Glasgow and Port Greenock Board to Collectors CE60/2/359 f4 1755.
and leaking'. On re-export frauds might be committed by filling up with peat and sandstones.\textsuperscript{84} to enhance the "draw-back". In coastwise shipping ships claimed 'bond for the continent'— but were suspected of not going there and the re-exported goods were surreptitiously relanded and re-exported for a second time.\textsuperscript{85}

Inevitably there were scandals relating to various ports.\textsuperscript{86} Ayr for some reason was often under suspicion. In 1749 officers from Glasgow were attending the discharge of tobacco ships there.\textsuperscript{87} In the late 1750s and 1760s, the situation was more serious. Tidesmen and landwaiters were responsible for the accuracy of the weighing and any accusation of false weight was a very serious offence. In March 1756 the land surveyor, the tidesman, an extraordinary waiter and two landwaiters at Ayr were in trouble when a landwaiter at Leith reweighed some hogsheads and found that they weighed more than the original landwaiters had said in their books — thus underestimating the customs due. The accusation was that one of them had 'artfully touch[ed] the strap of one scale to keep the scale with the tobacco from preponderating'. The tidesman was 'thought to be too much biased on the side of the merchant'. In their defence, a long description of the process of weighing employed was presented to no effect. The tidesman was dismissed.\textsuperscript{88} The board at the same time sought to check fraud by instructing the Collector to send for every ship the mean of the difference between the weight by manifest and by scale on the tobacco hogsheads on the discharge on each cargo of tobacco.\textsuperscript{89} The Collector duly sent up endless detail.\textsuperscript{90} The Board was dissatisfied. On 20 January 1756 it ordered the Ayr Collector to acquaint them by express of the arrival of any tobacco ship — no discharge was to be started until an answer had been received.\textsuperscript{91} It sent constant repetitive directions on how goods are to be weighed. The collector retaliated but complained about the difficulties in the requirements laid on them; how are they to examine hogsheads piled high in warehouses? He debates who should cover the costs.\textsuperscript{92} He hotly defended the particular way in which the ledgers were kept.\textsuperscript{93} He engaged in technical discussions over the methods of

\textsuperscript{84} Ayr Customs Collectors Outbooks CE 76/1/1.
\textsuperscript{85} Greenock and Port Glasgow Customs Book CE 60/2/264 Board to Collectors 1723-1734 n 64 30 June 1726 (but judged there is no evidence on which to base a prosecution).
\textsuperscript{86} In 1732 there was one at Alloa which particularly affected debentures. Greenock and Port Glasgow Customs Book CE 60/2/264. Board to Collectors 1723-1734 n 277, 286, 294290.
\textsuperscript{87} Greenock and Glasgow Collector to Board CE 60/1/1, 11 Oct 1749.
\textsuperscript{88} Ayr Customs Collectors Outbooks CE 76/1/2, 24 18 March 1756.
\textsuperscript{89} Ayr Customs Board letters to collector 1746-1764, CE 76/2/2 14 Jan 1756.
\textsuperscript{90} Ayr Customs Collectors Outbooks CE 76/1/3, 21 August 1759.
\textsuperscript{91} Ayr Customs Board letters to collector 1746-1764 CE 76/2/2, 20 Jan 1756.
\textsuperscript{92} Ayr Collectors Out letter book CE 76/1/3 23 Dec 1761 and 8 Jan 1762.
\textsuperscript{93} Ayr Collectors Out letter book CE 76/1/3, 30 March 1762.
making merchants entries in and outwards.\textsuperscript{94} At Ayr almost all the tobacco transferred from importers was allegedly purchased for immediate exportation which had implications for the methods of entry for exports where the Collector made suggestions for reorganising the records to the board.\textsuperscript{95}

Things got no better. In 1763 Shinnan, a tidesman was quietly drinking, in the cabin of the \textit{Friendship} while its master, David Moodie, was equally quietly breaking up the tobacco which was being loaded for re-export and some was embezzled,\textsuperscript{96} putting money in the merchants' pocket. On this occasion two "extraordinary" tidesmen shared the produce of the tobacco.\textsuperscript{97} The subsequent visit of the inspector-general resulted in a report on other officers which was not favourable. Farquhar, one of the landwaiters was accused of having turned his post into a semi-sinecure because in the previous two years he had done no duty 'save upon tobacco.' Oliphant, the other landwaiter, did all the other duties and received the appropriate fees. The Board required an explanation of the irregularities.\textsuperscript{98} The Collector wrote firmly to the Ayr landwaiter instructing him to be more attentive and the landwaiter replied defending the arrangement which the Collector reported to the Board.\textsuperscript{99} The landwaiters were once again accused of 'unwarrantable Indulgence to the Merchants at shipping tobacco'\textsuperscript{100} and the tidesmen with neglect of duty; and the incidents were exhaustively (if not effectively) examined\textsuperscript{101} and prosecuted.\textsuperscript{102} Tidesmen were also the victims of anonymous letters accusing them of stealing tobacco by night.\textsuperscript{103} Furthermore, it was not the local officers but the central Board who learned that a quantity of tobacco had recently been run from a ship at Ayr and purchased by a Mrs Blankhead, Bailie Wilson and Mr Bowmans, tobacconists in Kilwinning. Their level of suspicion of the Ayr operation was such that they ordered that it was to be recovered and lodged in the Irvine customs House and that the acting surveyor at Kilmarnock and the landwaiter at Irvine were to be employed in the recovery attended by a constable with a writ of assistance.\textsuperscript{104} Shortly thereafter, the Ayr collector could report the success of a search with a party of soldiers in Mrs 'Bankshead's cellar in

\textsuperscript{94}Ayr Customs Collectors Outbooks CE 76/1/2. Collector to Samuel Pleydell examiner 19 Sept 1754 et ff.
\textsuperscript{95}Ayr Customs Collectors Outbooks CE 76/1/2 Collector to Gideon Schaw II16, 1 April 1755.
\textsuperscript{96}Ayr Customs Board letters to collector 1746-1764 CE 76/2/2, 12 April 1763 no 65.
\textsuperscript{97}Ayr Customs Board letters to collector 1746-1764 CE 76/2/2, 11 April 1763 no 64.
\textsuperscript{98}Ayr Customs Board letters to collector 1746-1764 CE 76/2/2, 10 May 1756.
\textsuperscript{99}Ayr Customs Collectors Outbooks CE 76/1/2, 26 13 May 1756.
\textsuperscript{100}Ayr Customs Collectors Outbooks CE 76/1/3, 7 Oct 1757.
\textsuperscript{101}Ayr Customs Collectors Outbooks CE 76/1/3, 12-13 May 1758 and 30 May 1758.
\textsuperscript{102}Ayr Customs Collectors Outbooks CE 76/1/3, 27 Dec 1760.
\textsuperscript{103}Ayr Collectors Out letter book CE 76/1/3, 30 Aug 1762.
\textsuperscript{104}Ayr Customs Board letters to collector 1746-1764 CE 76/2/2, 10 Jan 1763.
Kilmarnock'. The Board thereafter wrote that it was impatiently awaiting a further account. The costs of the action were not negligible. The expenses of James Wilson, a landwaiter, came to £6:7:6 and the Irvine landwaiter's costs were £4:8:4. The whole episode may have confirmed the Board's obvious suspicions. A further episode added conviction. When a ship, cleared for a foreign port was driven aground, the landwater and tidewaiters again had to attend — on such an occasion more to prevent looting and to assist in salvage. When the Three Sisters was driven ashore at Culzean, however, the master landed and burned damaged tobacco without the ‘presence of the proper officers’, who were therefore called upon to display extra vigilance. The officers at Irvine were required to take part. The officers at Ayr were upbraided for failing to send particulars of each salvaged hogshead. It may have been with their collusion, however, or to protect them. Troops were garrisoned on the coast over winter to suppress the smuggling. Capturing smugglers, however, usually required the cooperation of the local lords or their factors.

Shortly thereafter, as a brief note at the beginning of a new volume of board letters begun in 1764 states, the surveyor and Collector were dismissed for fraud and for being hand in glove with the smugglers. Despite this fact the Ayr surveyor was still pressing for costs in October 1764. The Collector of Rothesay who had been sent to act at Ayr in the interval before a new Collector could be appointed and to detect the fraudulent behaviour of the tidesmen was also asking for payment.

The new Collector did not prove very much more satisfactory — or perhaps he could not disentangle the records left to him. When the Board demanded tobacco accounts going back to 1737 in 1766 the new collector sent in unsatisfactory accounts which the Board deemed mathematically impossible. It commented ‘the totals of the three periods taken together of the importation there appears to be exported and home consumed 10,145 m, 886 more than was imported. This must arise from your not having confined yourself to the importations solely at your own port since Christmas 1737 and the

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105 Ayr Collectors Out letter book CE 76/1/3 21 Jan 1763;31 Jan 1763.
106 Ayr Customs Board letters to collector 1746-1764 CE 76/2/2, 26 Jan 1763.
107 Ayr Customs Board letters to collector 1746-1764 CE 76/2/2, 29 Aug 1763.
108 Board to Collector Irvine CE 71/2/55 ff 13.
109 Board to Collector Irvine CE 71/2/55 ff33-42.
110 Ayr Customs Board letters to collector 1746-1764 CE 76/2/2 29 Dec 1763 no 92. and 22 Feb 1764 no 95; 19 April 1764 no 102.
111 Board to Collector Irvine CE 71/2/55, f. 62.
112 Rothesay Collector to Board CE 73/1/1 where the help of the duke of Hamilton and his factor are enlisted for the capture of several men condemned for deforcing a customs officer.
113 Ayr Customs Board to Collector 1764-1767 CE 76/2/3.
114 Ayr Customs Board letters to collector 1764-67 CE 76/2/3 11 October 1764 no 11.
115 Rothesay Collector to Board CE 73/1/1 unfoliated.
exportations and quantities home consumed from these importations'. The rebuke that these 'can easily be made out from the Bond Book and then the quantities exported and home consumed must agree with the Import and consequently each years account will balance' may, however, be optimistic. It seems eminently possible that precisely that had occurred — and been concealed in the multiplicity of material. The Collector sent in a new account but this was still unsatisfactory and a sample correct account from Aberdeen was sent to serve as a model an account of 'Mr Schaw's method for the collecting of the tobacco account, detailing the use of the various records'.

Unfortunately the central board did not have the manpower to ensure that checking accounts was done quickly enough to be effective. In March 1770 they were still checking the Ayr accounts for April 1767 and complaining of the absence of necessary certificates. That had given the smugglers a useful leeway at the least. Disagreements between the customs and excise branches could also result in scandals although before 1789 these generally concerned spirits with which we are not here concerned. It is worth noting, however, that between 1779 and 1783 the excise Collector at Dumfries, Ramsay and the Collector, Laurie, and his controller were at odds over Ramsay's alleged favours to brandy importers (claimed by customs to be smugglers) despite Ramsay's claim that he always told his officers that the two branches should go 'hand in hand'.

Even when a seizure had been made, the customs officers problems were not over. Accused smugglers were quite prepared to take every advantage which the law offered, carrying on litigious and vexatious actions in the Exchequer which caused trouble, delay and expense, particularly as the exchequer was very conservative in its taxation of costs, which could leave officers out of pocket. The maximum an officer could receive from a seizure was £60 which when the cargoes were worth in the thousands was frustrating.

Particular ships and individuals were certainly suspected by the customs service of running goods. Indeed, the Board assumed that the vessels principally concerned in smuggling were known, for in 1787 it recommended that frauds should be detected by calculating the tonnage, the crew, the other items with which the boats were laden, and the percentage of cargo which tobacco therefore represented. The boats used to start with were usually

116 Ayr Customs Board letters to collector 1764-1767 CE 76/2/3, 16 Jan 1766.
117 Ayr Customs Board letters to collector 1764-67 CE 76/2/3, 24 Jan 1766; 28 Jan 1766.
118 Ayr Customs Board letters to collector 1770-1771 CE 76/1n, 20 Aug 1770.
119 Excise to Collectors f36ff.
120 Excise to Collectors f104.
121 Excise to Collectors 4/1 f243.
sloops or cutters if they had come directly from America, but quite frequently small luggers and wherries (their flat bottoms useful in shallow waters) or large rowboats — the old small galleys which the coast had always built — which carried goods from Ireland or the Isle of Man. Many varied their port of arrival perhaps to confuse any trail. They were unarmed and had the usual number of crew for their size. One of the most notorious was the Friendship, which had a number of masters including Hector Armour, and which was owned by James Hunter and Co, merchants in Ayr. A regular trader to Virginia the Friendship was the name of an Ayr boat as early as 1729 when her master was Patrick Ballantine. In the 1760s the Friendship, was 85 tons and had a crew of nine. Later, Armour commanded the Hope also owned by James Hunter at 140 tons one of the larger vessels with a crew of 10, which was regularly rummaged. But as the Collector wrote to the commissioners after one such unsuccessful attempt she had been in the Highlands for some time before coming to Ayr so 'any running would be done there'. This cargo of Armour's, stripped down as it may have been but said to be 304 hogsheads, was, perhaps significantly, one of those left unentered by the Collector before his dismissal in 1764. Later the commissioners were asking questions about 21 hogsheads of tobacco imported by the Hope on 13 January 1764. The Hope was kept under surveillance. In April 1765 David Linton petitioned for a payment of 5-00 for going express to Mr Alexander Campbell surveyor-general at Greenock advising him of the arrival of the Hope of Ayr, Hector Armour master, from Virginia with tobacco. She apparently usually did the round trip in the winter arriving back in February, March or April. On 26 February 1766 the Collector wrote again to the commissioners that the Hope had arrived from Virginia loaded with tobacco and that all the requisite certificates and papers have been produced and delivered, agreed that the cargo could be admitted, but they were premature. On 28 February the commissioner had to write again, that 2436 pounds of leaf tobacco had been seized by George French landwaiter, supposed to have been run out of the ship Hope, Hector Armour master from Virginia during the time Patrick McMaster, tidesman and John McBride boatman at Stranraer were stationed on board her, together with the declaration made by the said persons of their being overpowered by a number of sailors who boarded the vessels at different places on the 24th and 25th last between Stranraer and Ayr. Nevertheless, she was to be discharged in the

122 Rothesay Collector to Board CE 73/1/1 unfoliated 2Dec 1768 list of vessels smuggling to France. Also Greenock and Port Glasgow Customs Book CE 60/1/1 where Friendship arrives at various times.
123 Could this be Burns's father-in-law?
124 Ayr Customs Board letters to collector 1764-67 CE 76/2/3, 10 Jan 1767
125 Greenock and Port Glasgow Customs Book CE 60/2/264 Board to Collectors 1723-1734 no 183 12 Dec 1729 when two hogsheads more than on manifest were not to prevent the granting of the portage bill.
126 Ayr Customs Collectors to Board CE 76/1/3, 15 March 1760.
127 Ayr Customs Board letters to collector 1764-67 CE 76/2/3, 28 April 1766 10 May 1766.
absence of the surveyor-general.128 French eventually received £30 for the seizure.129 Armour evidently squeaked past and may even have amused himself at the Collector's expense. In 1767 the Collector was refusing to pay the bounty on 38 loads and 9 feet and 11 inches of oak and walnut timber imported in the Hope from America by James Hunter and Co. (a firm also suspected of dealing in uncustomed tobacco), because there was no certificate — but one was suddenly produced to the commissioners which they duly sent down with orders for the bounty to be paid. The Collector thereafter had endless problems with the board over the bounty certificate.130

Scottish commerce in tobacco with the colonies fell markedly after the American war of Independence.131 After 1776 there were marked shifts in the smuggling business. The vessels used in the south-west significantly increased in size and were no longer locally run and managed. In 1780 the excise board was reporting that alongside the smaller vessels, there were up to twelve ships infesting the coast of up to 200 tons mounting sixteen carriage guns beside swivels and small arms, most of them cutters with a crew of fifty and sometimes letters of marque and quite able to overcome the revenue cruisers.

Smuggling boldness was notorious. Confidently relying on the sympathy of the general public, both fishermen and country people who might form mobs in their support, smugglers operated in broad daylight with the preventive officers watching but unable to approach. Such support can hardly arouse surprise when one considers the food riots in the 1770s in Dumfries and elsewhere. The crowds who attacked the ships and unloaded meal bound for Irvine were moved quite simply by starvation. While the poor may draw our sympathy, however, they were not significant, except as hinderers of legal officers.132

By 1783 smuggling ships were 240 tons with a crew of 70 and twenty-four guns. They were built at Folkestone, Dover Cowes and elsewhere in the south and were picking up cargoes in Flushing. Their commanders were known by name, and men like Thomas Ellison inspired fear.133 The sudden increase in size had taken the customs by surprise as a vessel of over 100 tons could not be appraised and sold in the usual way. The unavailability of the military had played into the smugglers hands. The excise board described them as 'outlawed, stout and desperate persons' who came openly armed determined on 'resisting to Blood and Death every attempt by HM officers to

128 Ayr Customs Board letters to collector 1764-67 CE 76/2/3, 28 Feb 1766; 4 March 1766.
129 Ayr Customs Board letters to collector 1764-67 CE 76/2/3, 12 Nov 1766.
130 Ayr Customs Board letters to collector 1764-1667 CE 76/2/3, 4 March 1767; 27 Aril 1767.
132 Dumfries Customs accounts no 85 Collectors to Board 1708-1720/1 15 Oct 1711.
133 A Norfolk man and I fear, likely to be an ancestor of mine.
prevent them'. They escorted the goods openly on horseback in trains of up to 100 until they reached a suitable place of concealment.\footnote{Excise to Treasury CE 8/1 f 21,104,147.150-1.} To face these on the West coast there were only three customs house cutters, an excise boat at Greenock and another small vessel plus in the highland zone a 127 ton cutter, the \textit{Prince of Wales}, whose crew in one running battle with the smugglers mutinied. These might be supplemented by navy vessels but this could not be counted on.\footnote{Excise to Treasury CE 8/1 ff 154-9.}

Tobacco smuggling continued but the comparative weight of smuggling was shifting away from tobacco towards spirits, silks and secret service news.\footnote{H. Hamilton, \textit{op. cit.}, p. 273.} The change was not for the better; the local Collectors indeed feared a total breakdown of law and order. The smugglers were seen to be 'less blatant but more organised' and there was less help from informers. The "running trade" business on the Galloway coast, was highly organised in the hands of a few who were ruthless and amoral in their methods. The bands went armed and in great numbers and violence, often threats, were offered in earnest. The customs identified approximately twenty individuals associated in three big businesses which were dominating the smuggling business in the south-west. The Cloar company, the Mull company and the Carrick company were co-operating to monopolise the black market and had acquired farms on the coast which they had surrounded by high walls and gates so that access was impossible.\footnote{Excise to Treasury CE 8/1 f. 153-4.} Customs officers were therefore often idle because they lacked information about where and how goods were to be run or dared not tackle the smugglers if they knew. Goods the customs had managed to seize were sometimes forcibly taken again from the warehouses — the contraband being seized back with impunity by patrols of desperadoes.

If the government of the country was not to fall into total disrepute changes were necessary and William Pitt set about altering the system. If the customs were being blatantly bypassed, tightening up of surveillance of the manufacturing and retailing business was an alternative. There were changes in the incidence and method of collection of duties. The manufacturers were to describe their premisses and the excise were to check on the amounts they could process. New acts of parliament tightened up the regulations for internal movement of tobacco both unmanufactured and manufactured requiring certificates at all stages and precise identification of the consignees.\footnote{Scottish Excise Board to Collectors CE 4/1 ff 103.174,204-5,216.}

In 1789 Pitt made the customs 6d a pound for customs and 9d a pound excise. A mixture of customs and excise was thus introduced along with
bonded warehouses and the excisemen were better able to check on the factories and retailers. Smuggling had not been totally suppressed but it was at least back in some sort of control. By the end of the century British revenue cutters were like the smugglers boats, very fast, sleek, low vessels with one mast, a long bowsprit and an enormous sail area able at least to challenge the illegal dealers who were hovering off shore.

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140 Jack Dykes, Smuggling on the Yorkshire Coast, (Dales man, 1978) p.10.