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## APPENDIX (C.)

PROPOSALS *to ease the Duty of Excise on Spirits extracted from Molasses of the Growth or Produce of the British Plantations; and to abolish the Duty of 4 ½ per Cent. paid in Barbados and the Leeward Islands.*

N<sup>o</sup> I.

**T**HAT the Duty on Molasses Spirits be lower'd so far as to enable the Distiller to afford such Spirits so much cheaper than run *French Brandy*, as may prevent the Smuggling of that Commodity without bringing Molasses down to an uncommon low Rate,

### OBSERVATIONS.

BEFORE the 25th Day of *March 1743*, Sixpence *per* Gallon was charg'd upon the Distiller for the Duty of Excise on Low Wines, and Threepence *per* Gallon on Spirits extracted from Molasses or foreign Materials, so called, although of the Produce of *British* Plantations, which Duties amount to one Shilling *per* Gallon on such Spirits so charg'd: and from that Time these Duties have been doubled, which amount to much more than the Distillers have given, or can afford, for the Molasses since these new Duties were imposed.

It has been found by Experience, that these additional Duties cannot raise the Price of Spirits in proportion to the Tax; because *French* run Brandy is oftentimes sold at 3 s. to 4 s. *per* Gallon on our Sea Coasts; but, on the contrary, it has lower'd  
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