

of Equality first suggested a Tax upon them; for all the former Duties upon Cyder were levied on the Dealers and Retailers: The Growers and the Makers were exempted: The Revenue therefore arising from thence was in a great Measure paid by the Consumers of the Commodity in Places which do not produce it: And the high Duties on Beer, on Malt, and on Hops, lay almost entirely upon them: They could drink no Liquor which was not taxed; while the common Beverage in the Cyder Counties was free. This Inequality had been encreased by the Addition in 1760 of a perpetual Duty of 3*d.* to the annual Duty of 6*d.* upon Malt, and of 3*s.* *per* Barrel on strong Beer which was charged with 5*s.* *per* Barrel before. The Sum to be raised by these Duties was no less than the Interest of 20,000,000; any additional Load upon the Beer Counties would have been Oppression: And a general Tax would have left the Inequality subsisting: When therefore a further Loan of 3,500,000*l.* became necessary, it was thought reasonable, that the greater Share of the new Impositions should be laid upon those who had contributed least to the Expences of the War: But still they were not particularly charged with so much as one half of the Burthen: The Wine Duty bears the rest, and that is a general Tax: They were still greatly favoured; for though the Cyder Counties are not equal to the Beer Counties in Number, Extent, or Abilities, and the same Revenue cannot therefore be expected from them; yet the Difference is not so great as between 70,000*l.* which is all that the Cyder-Tax was at first given for, and more than it ever produced; and above 830,000*l.* which is the Amount of the Annuities and Charges of Management to be paid by the new Duties upon Malt and Beer. But without entering into an uncertain Calculation of the Proportion they bear to each other, the Lenity shewn to the Cyder Counties will appear from another Mode of Comparison: Whoever makes his own Malt is allowed to compound for the Duties at the Rate of Seven Shillings and Six-pence for every Person in his Family: Whoever makes his own Cyder was allowed to compound at the Rate of Two Shillings for every Person above eight Years old: Children under that Age are a numerous Part of the Inhabitants of the Country, and they were in the one Case excused, while in the other, the Infant at the Breast is counted: And at the same Time the actual Poor in the Cyder Counties, whose Tenements were not rated at
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