(*c*) the quantity of spirits produced at proof-strength, and *(d)* the quantity of “ feints ” remaining. Regulations also exist with τegard to the amount of " bub ” (see below) that may be added to the worts, or the quantity of yeast that may be removed from the wash, concerning the time permissible for drawing over spirit at the various stages, as to placing in and taking spirit

regarding the origin of the distilling industry in Scotland, but, as Fairley says, it is probable that distilling was carried on there almost as early as in Ireland. At the time of the Tudors Scotch whisky was held in great repute in England. The production of a spirit from wine *(i.e.* brandy) appears to have been known in the 9th century; but, according to Morewood, the first attempt at the distillation of wine in France is attributed to Arnaldus de Villa Nova, in the 13th century. As a manufacturing industry the distillation of brandy in France began in the 14th century. The history of the spirit industry in the United Kingdom is, as Nettleton has well pointed out, inseparably connected with questions of taxation. According to one writer, it was not until 1660 that an excise duty was first imposed on the consumption of spirit (" aqua vitae ”) in the United Kingdom, but it appears probable that the industry generally was taxed in one form or another in the reign of Elizabeth, when it first began to assume considerable importance. Ño record, however, of the quantity of spirit on which duty was charged was kept until 1684. In that year duty was paid on 527,492 gallons. At the end of the century the consumption reached 1,000,000 gallons, and in 1745 it had risen to a quantity equivalent to about 5,000,000 gallons at proof. Cromwell imposed a tax of 8d. per gallon, but this was soon lowered to 2d. In 1751 a tax equivalent to 1s. per proof gallon was imposed, and in 1766 this was further increased to 2s. After this various changes and complex methods of assess­ing the duty were introduced (see Nettleton, *The Manufacture of Spirit*, Marcus Ward, 1893) until, in more modem times, a more rational and uniform system was introduced.

*Conditions of Manufacture.—*The principal act now governing and regulating the manufacture of spirits and the working of distilleries in Great Britain is the Spirits Act of 1880. The provisions of this and of the other acts bearing on the subject are exceedingly numerous and complicated, and, therefore, only a few of the chief points can be set forth here, so that an adequate appreciation may be gained of the arduous and rigid conditions under which the spirit manufacturer is, in order to ensure the safeguarding of the revenue, constrained to carry out his opera­tions. A distillery must not, without permission, be carried on at a greater distance than half a mile from a market town, nor may it be situated within a quarter of a mile from a rectifying establishment. A distiller must give notice of the erection of new plant or apparatus, of the time of brewing, of the removing of sugar from store or of yeast from wort or wash, of the making of “ bub,” of the locking of the spirit receiver supply pipe, &c. He may use any material he pleases, provided that the gravity of the wort can be ascertained by the saccharometer, but he may not brew beer nor make cider, wine nor sweet wines. When the worts are collected in the wash-back (fermenting vessel) a declaration must be made at once, specifying the original gravity and the number of dry inches remaining in the back. At the end of every distilling period a return must be delivered showing *(a)* the quantity of brewing materials used, (*b*) the quantity of wort or wash attenuated and distilled,

out of store, the number and size of vessels, the locking of the latter, and the painting of the pipes carrying various liquids in certain colours. The methods of assessing the duty are three­fold, and whichever of these methods gives the highest return is the one adopted. The first is the “ attenuation charge.” This consists of levying the charge due on one gallon of proof spirit for every hundred gallons of worts collected and for every five degrees of attenuation observed, the latter being calculated by taking the difference between the highest specific gravity of the worts and the lowest gravity of the wash after complete fermentation. Secondly, there is the “ low-wines charge,” calculated upon the bulk-quantity at proof-strength of the low wines produced by the distillation of the wash; and lastly, the " feints and spirits charge.” This is the method usually adopted, as it generally gives the highest results; it is assessed on the number of bulk gallons at proof of the feints and spirits produced by the final distilling operations. The duty, which was fixed at 10s. per proof gallon in i860, remained at that rate until 1890, when an addition of 6d. was made, but a further increase to the like amount made in 1894 was remitted in the next year owing to the unsatisfactory results obtained. The rate remained at 10s. 6d. until 1900 when it was raised to 11s., a further increase being made in 1909-1910.

Legally, the word “ spirit ” implies spirit of any description, and all liquors, mixtures and compounds made with the same. In the same way plain spirit is any British spirit which has not been artificially flavoured, and to which no ingredient has been added subsequent to distillation.

The extremely severe and inelastic provisions of the acts governing the manufacture of spirit in the United Kingdom have proved to be a very serious impediment to the develop­ment of the spirit industry on modern lines, and have placed the British manufacturer at a considerable disadvantage as compared with his foreign competitors. There is little doubt that the enormous revenue derived from the spirit industry could be adequately safeguarded in a manner more consistent with the development of the industry on sound commercial and technological lines than it is at present.

*Production and Consumption.—*The production of spirit in the United Kingdom amountcd in 1907 to roughly 50,000,000 proof gallons, the consumption to a gallon per head of population. In the decade 1880-1890 the quantity of spirits distilled remained practi­cally stationary at about 40,000,000 gallons, but during the ten years 1890-1900 there was a rapid increase, the maximum being attained in 1898, when nearly 64,000,000 gallons were produced. A point had then been reached at which the production had considerably outstripped the consumption, due in part to the desire of the spirit trade to meet the increased demand for “ matured ” spirits, and in part to the fact that an excessive amount of capital had, owing to the increased popularity of Scotch whisky, been attracted to the distilling industry. This over-production led to a vast increase, in the quantity of spirit remaining in warehouse. In 1906 production and consumption were about equal, and the quantity of spirit in warehouse represented roughly a five years’ supply.

The following figures regarding production, consumption, duty, &c., heed no explanation:—

United Kingdom

**I. .Statistics** regarding Home-made Spirits.

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Year. | Total quantity distilled  (proof gallon). | Total consump­tion of pot­able spirit (proof gallon). | Consumption of potable spirit per head of popula­tion (proof gallon). | Exports (proof gallon). | Retained for methylation (proof gallon). | Remaining in warehouse (proof gallon). | Duty paid (Excise).  *£* |
| 1895-1896 | 49,324,875 | 31,088,448 | 0∙79 | 4,254,883 | 3,838,082 | 114,110,701 | 16,380,134 |
| 1898-1899 | 63,437,884 | 34,334,084 | 0∙85 | 5,090,290 | 4,781,369 | 151,732,539 | 17,967,142 |
| 1900-1901 | 57,020,847 | 36,703,728 | 0∙89 | 5,773,718 | 5,070,713 | 161,502,829 | 20,124,003 |
| 1903-1904 | 51,816,600 | 34,103,111 | 0∙80 | 6,334,971 | 5,054,586 | 167,155,504 | 18,667,818 |
| 1905-1906 | 49,214,165 | 32.486,958 | 0∙75 | 7,049,798 | 5,663,429 | 163,519,957 | 17,765,352 |
| 1906-1907 | 501,317,908 | 32,511,316 | 0∙74 | 7,3 41,077 | 6,055,285 | 161,648,409 | 17,745,125 |

The importation of foreign potable spirits into the United King­dom has fallen off materially since 1870-1875, during which period it stood at 16,000,000 to 17,000,000 gallons. This is chiefly due to the decreased consumption of brandy, and, to a smaller extent, to the diminishing importance of rum and other foreign spirits.. The most remarkable change in this connexion is in the case of foreign methyl­ated spirit. At one time (1891) the quantity of this article imported