

**WINE, ITS USE AND TAXATION.
AN INQUIRY INTO THE
OPERATION OF THE WINE
DUTIES ON CONSUMPTION AND
REVENUE**

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Wine, its use and taxation. An inquiry into the operation of the wine duties on consumption and revenue by Sir James Emerson Tennent

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SIR JAMES EMERSON TENNENT

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BY
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*The Author of this Work reserves to himself the right of translation in
Foreign Countries.*

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INTRODUCTION.



ALTHOUGH holding an official position, the functions of which are akin to an inquiry such as the present, the views submitted in the following pages must be regarded as the individual opinions of the writer.

The suggestion of reducing the tax upon wine, is one which so entirely recommends itself to general favour, that the Committee of the House of Commons, appointed in 1852 to consider its expediency; embarrassed between their natural desire to facilitate the measure, and their sense of

responsibility to protect the revenue, forbore to offer any recommendation on the subject.

Having acted as a member of that Committee, and having abstained from recording any collective opinion for the guidance of the Legislature, I was led to undertake an analysis of the evidence for my own satisfaction, and hence the following essay. The conclusions which it embodies have been corroborated by information derived from sources uninvestigated by them: and by facts since collected, the details of which are brought down to the close of last year.

As no one can be supposed to enter on such an enquiry, otherwise than favourably impressed as regards a project, the aim of which is to render one of the luxuries of life at once cheap and abundant; I may, at least, hope to be regarded as a disinterested umpire; when, convinced against my will, I am forced to come to the conclusion, that the difficulties in the way of such a measure appear to me to surmount the hope of its early achievement.

I have endeavoured to reach the truth—and whatever technical errors the initiated may detect in the following

pages, will be charitably ascribed to my want of familiarity with the usages of the wine-trade, a craft which in some of the branches seem to justify the ancient title of a "mystery."

As frequent reference is required to the return of the consumption and revenue derived from wines, a Table is here inserted from the Returns laid before the Wine Duties Committee of 1852, with the details continued to the present time.

A TABLE

SHOWING THE QUANTITIES OF EACH KIND OF WINE RETAINED FOR HOME
CONSUMPTION, AND THE REVENUE RECEIVED IN EACH YEAR FROM
1786 TO 1813.

Years.	French.	Other Sorts.	All Sorts.	Revenue.
	Imperial Gallons. Records destroyed.	Imperial Gallons. —	Imperial Gallons. —	£
1786				614,247
1787	722,642	3,799,299	4,521,941	848,909
1788	933,172	5,717,472	6,650,644	894,378
1789	597,924	5,361,174	5,959,098	856,223
1790	618,640	5,982,398	6,601,038	959,565
1791	607,585	6,966,205	7,573,790	1,054,779
1792	622,494	7,229,213	7,851,707	1,148,755
1793	376,008	6,234,693	6,610,701	785,193
1794	204,097	6,607,277	6,811,374	912,863
1795	557,085	7,681,353	8,238,438	1,094,888
1796	96,407	5,679,853	5,776,260	1,288,252
1797	6,926	3,562,335	3,569,261	1,424,972
1798	59,414	5,206,354	5,265,768	1,537,151
1799	208,532	5,929,632	6,138,164	2,036,021
1800	80,243	7,214,509	7,294,752	2,124,808
1801	178,369	6,698,341	6,876,710	2,185,661
1802	252,277	6,861,139	7,113,416	2,280,072
1803	268,834	7,957,630	8,226,464	2,423,929
1804	120,998	5,336,693	5,457,691	2,141,456
1805	104,723	4,517,978	4,622,701	2,255,794
1806	177,127	5,648,051	5,825,178	2,574,531
1807	200,203	6,071,143	6,271,346	2,729,887
1808	192,642	6,139,233	6,331,875	2,648,474
1809	178,029	5,716,148	5,894,177	2,686,003
1810	212,320	6,308,773	6,521,293	2,786,587
1811	59,213	5,570,509	5,629,722	2,443,007
1812	148,478	4,876,052	5,024,530	2,189,418
1813	196,201	4,369,276	4,565,477	Records destroyed.

[Continued on opposite page.]

CONTINUATION OF TABLE

SHOWING THE QUANTITIES OF EACH KIND OF WINE RETAINED FOR HOME CONSUMPTION, AND THE REVENUE RECEIVED IN EACH YEAR, FROM 1814 TO 1854.

	Cape.	French.	Portugal.	Madeira.	Of the Azores.	Spanish.	Canary.	Rhenish.	Other Sorts.	All sorts.	Revenue
	Imp. Gall.	Imp. Gall.	Imperial Gallons.	Imperial Gallons.	Imp. Gall.	Imperial Gallons.	Imperial Gallons.	Imperial Gallons.	Imperial Gallons.	Imperial Gallons.	£
1814	54,200	157,703	3,465,477	361,837	1	1,012,609	5,964	23,158	57,965	3,330,774	2,267,778
1815	86,047	200,918	2,770,887	310,933	372	994,217	184,82	20,152	55,756	4,624,105	2,388,391
1816	354,040	123,567	2,250,885	289,053	356	827,081	148,400	21,925	38,688	4,057,038	1,777,458
1817	530,434	145,972	3,022,801	266,303	99	100,730	167,350	16,744	52,278	5,142,329	2,224,612
1818	555,747	239,178	3,224,255	305,665	806	1,026,425	171,825	23,157	68,098	5,635,216	2,467,315
1819	511,594	213,616	2,409,030	329,734	4,332	891,867	160,408	23,734	76,447	4,615,212	2,005,359
1820	491,109	164,292	2,361,471	353,492	7,448	935,971	172,741	26,061	73,820	4,586,496	1,987,517
1821	572,131	159,462	2,313,509	400,476	4,461	959,864	151,727	22,403	72,852	4,665,885	2,006,498
1822	538,847	168,732	2,375,210	341,916	10,598	967,140	126,711	20,313	57,483	4,606,999	1,982,882
1823	558,119	171,681	2,492,212	323,734	10,936	1,078,922	123,036	20,670	68,730	4,846,060	2,088,231
1824	505,299	187,447	2,512,343	297,479	5,694	1,217,034	117,438	28,976	71,391	5,030,091	2,153,112
1825	670,639	325,579	4,200,719	372,324	8,414	1,830,975	167,106	107,299	126,285	6,009,542	1,955,709
1826	630,436	343,707	2,835,688	286,275	7,990	1,622,320	134,445	66,991	132,328	6,065,443	1,484,236
1827	698,434	311,289	3,222,192	306,295	4,195	1,068,331	132,985	76,161	132,525	6,826,361	1,666,587
1828	662,286	421,468	3,307,021	272,977	8,944	2,097,628	137,553	86,995	177,593	7,162,370	1,790,051
1829	579,741	365,236	2,681,751	279,392	2,960	1,964,162	101,699	76,296	216,263	6,217,602	1,473,546
1830	525,250	309,294	2,869,508	217,131	2,780	2,081,423	101,892	68,322	240,733	6,431,445	1,524,168
1831	539,584	284,266	2,707,734	909,127	3,805	2,089,532	94,117	57,888	259,110	6,212,364	1,533,454
1832	614,362	228,627	2,617,405	150,599	1,167	2,080,699	72,803	38,197	256,684	5,965,512	1,715,812
1833	543,191	232,560	2,596,530	161,042	739	2,216,956	68,882	43,758	312,993	6,267,770	1,633,830
1834	424,081	260,630	2,780,308	150,369	1,073	2,279,853	62,186	50,377	371,670	6,480,544	1,705,620
1835	523,941	271,561	2,790,024	136,422	1,906	2,230,087	50,906	48,696	374,240	6,420,342	1,691,522
1836	641,611	352,062	2,878,359	133,673	1,456	2,388,413	51,128	69,454	403,157	6,809,212	1,793,963
1837	500,727	438,294	2,660,232	111,376	282	2,278,263	39,962	44,732	417,293	6,391,531	1,687,097
1838	538,628	417,281	2,900,457	110,294	299	2,497,038	40,212	87,384	428,078	6,910,271	1,846,667
1839	534,184	378,636	2,921,422	118,715	197	2,878,997	34,941	63,937	369,417	7,000,486	1,849,608
1840	456,772	341,841	2,668,534	112,565	191	2,500,760	29,298	60,656	383,914	6,533,922	1,791,636
1841	441,238	353,740	2,387,017	107,761	137	2,412,821	25,635	55,242	401,429	6,184,960	1,720,479
1842	370,800	360,092	1,288,953	65,209	301	2,261,786	20,868	53,585	393,028	4,815,222	1,334,469
1843	332,369	326,499	2,517,769	93,589	105	2,311,639	20,492	49,943	416,643	6,068,987	1,703,344
1844	349,257	473,789	2,887,591	111,677	138	2,478,260	20,650	53,968	463,527	6,338,614	1,922,543
1845	337,792	443,336	2,688,684	102,745	69	2,534,877	20,260	62,510	506,454	6,736,131	1,891,232
1846	365,867	409,506	2,669,738	94,280	283	2,602,490	23,312	64,478	508,002	6,740,316	1,892,206
1847	293,016	397,329	2,360,851	81,348	43	2,372,178	22,921	55,774	470,386	6,053,847	1,704,318
1848	307,922	355,802	2,446,813	76,933	438	2,436,427	20,311	44,651	488,250	6,126,547	1,732,282
1849	241,845	331,690	2,543,212	71,097	67	2,448,107	19,865	76,406	444,541	6,201,862	1,767,516
1850	245,132	340,745	2,814,979	70,260	246	2,469,038	15,995	54,664	428,066	6,437,222	1,821,123
1851	234,672	447,896	2,524,775	71,025	131	2,533,384	15,928	58,957	394,225	6,280,653	1,776,247
1852	242,805	503,919	2,267,775	82,064		2,730,089	14,877	58,533	387,750	6,346,061	1,795,013
1853	282,244	560,066	2,798,043	73,447		2,848,526	19,883	71,267	352,306	6,813,830	1,924,792
1854	276,388	680,067	2,622,881	42,874		2,741,230	11,517	72,454	322,541	6,775,868	1,914,453