

# The Impact and Consequences of the Excise Act 1823 on Distilling in Ireland<sup>1</sup>

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*This paper considers the impact of the Excise Act 1823<sup>2</sup> on the development of the Irish whiskey industry. A feature of early nineteenth century Ireland, and to a lesser extent Scotland, was the high incidence of illicit distilling. The Act aimed at encouraging compliance amongst these ‘men of little capital’ and instead set up small distilleries. In doing this it incorporated the existing regime for still licensing in Scotland and the recently introduced duty free storage in Crown warehouses already in Ireland. This resulted in the transformation of the industry in both Ireland and Scotland. Ultimately the industry was more successful in Scotland than in Ireland and the divergent paths followed over the nineteenth and early twentieth centuries are discussed.*

## Introduction

In 1801 the Act of Union brought Ireland into an economic and political union with the rest of Great Britain, until then it was a separate kingdom in Great Britain ruled by the same monarch. However, for the distilling industry in Ireland it wasn't until the Excise Act 1823 was introduced that steps began to be taken towards a single regulatory regime for distilling activities in Ireland and Scotland. In this paper the long-term impact of the Act is examined in successive decades right up to the early twentieth century. I have looked again at the data related to the whiskey industry in Ireland and the parallel developments in Scotland for explanations. Societal developments, population trends, trade and critically taxation and storage of whiskey are separately analysed for answers as to why the industry in Ireland failed. How the Act informed and influenced successive legislation governing the industry over this period is also outlined.

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<sup>2</sup> This legislation was called the Excise Act in Scotland and the Distilleries Act in Ireland and England, see Hansard: HC Deb. 8 July 1823 vol.9 cc1458-611458.

## Background

In writing about this period, almost one hundred years later, the economist Charles Oldham<sup>3</sup> described the transition from being a separate Irish kingdom to being a part of the economic and political Union after 1801 as follows:

‘...there were three Unions, not one, before Ireland was absorbed into the system of the United Kingdom. In 1800 we had the Legislative Union; in 1816 we had the Union of Treasuries, commonly called the amalgamation of the Exchequers; in 1823 we had the Customs Union—the cross-Channel trade was then reduced by statute to the status of a coasting trade, and was made free of all countervailing duties...’

The distilling industry was important in nineteenth-century Ireland where the overall level of industrialisation was initially limited by factors such as the absence of significant deposits of coal and iron<sup>4</sup>. The raw materials on the other hand for distilling; barley, malted and unmalted, together with other cereals and water were plentiful in Ireland. Although the industry was not a very significant employer it worked downstream from agriculture and used primarily domestic inputs. In addition, there were considerable duties levied on the industry by government and it constituted a very significant contributor to the state coffers. My approach in this paper is to review the existing literature, in particular McGuire’s encyclopaedic *Irish Whiskey*<sup>5</sup> and the works of Bielenberg and Weir<sup>6</sup>, together with the available data obtained from various archives such as National Library of Ireland, National Archives of Ireland, the UK

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<sup>3</sup> Professor C.H. Oldham ‘Industrial Ireland Under Free Trade’ (1917) XIII, *Journal of the Statistical and Social Enquiry Society of Ireland*, p.392.

<sup>4</sup> Although during the nineteenth century Ireland became the leading centre of the linen industry globally and by the end of the century the largest shipyard and brewery in the world were in Ireland – see Andy Bielenberg, *Ireland and the Industrial Revolution: The Impact of the Industrial Revolution on Irish Industry, 1801-1922* (Abingdon: Routledge, 2009), p.1.

<sup>5</sup> E.B. Maguire, *Irish Whiskey: A History of Distilling, the Spirit Trade, and Excise Controls in Ireland* (Dublin: Gill & MacMillan, 1973).

<sup>6</sup> See references list at the end of the paper for details of books and journal articles by Andy Bielenberg and R.B. Weir.

National Archives<sup>7</sup> and, where possible, company archives.<sup>8</sup> The data used is largely as compiled by the statisticians of the time on the distilling industry. I have used this evidence to sketch out and validate a narrative in each of the sections of the paper. The analysis presented will also contrast the experiences of the distilling industry in Ireland with that of Scotland over this period.

In Part I of the paper the period 1800-23 is discussed with a focus on the performance of the industry prior to the 1823 Act. Part II analyses the impact of the introduction of the Act and covers the period until the calamitous Irish Potato Famine. The impact on the distilling industry not only of the famine but also the highly successful temperance movement<sup>9</sup> which preceded the famine is presented. Part II also covers the impact of the introduction of the Coffey still and related innovations in the industry in Ireland. Taken together this will take the reader from 1823 until 1858. The year 1858 is significant and marks the full liberalisation of the market for whiskey and other spirits, surprisingly, it took until then to completely open the spirits market in every aspect. Uniform rates of duty were introduced across the UK at this point. Part III addresses the period from 1859 until 1900 and Part IV continues with an analysis of the early decades of the twentieth century, including the wartime period in Ireland that extended until 1923 as it includes the Irish War of Independence 1919-21 followed by the Irish Civil War leading to the formation of the Irish Free State and Northern Ireland as a separate entity within the UK. Finally, the 1926 Immature Spirits Act (which amended the Immature Spirits Act 1915) and the almost complete collapse of the industry in Ireland is referenced briefly. The paper concludes with a short summary.

## **Part I – Act of Union and Irish Whiskey**

The Excise Act 1823 established uniformity of practice in the distilling industry and collection of duty<sup>10</sup> in Ireland and Scotland. The legislation introduced a new method

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<sup>7</sup> See listing of Reports of Commissioners of Inland Revenue and Commissioners of Customs and Excise consulted in the references list.

<sup>8</sup> I was unable to gain access to the archive of Irish Distillers-Pernod Ricard.

<sup>9</sup> The temperance movement urged total abstinence from alcohol and was led by a Capuchin monk Father Theobald Mathew.

<sup>10</sup> Hansard, HC Deb 8 July 1823 vol.9 cc1458-611458.

of charging excise duty which brought with it considerable changes in distillery practice. It was followed by the Distillery Act 1825 which extended most of the provisions of the 1823 Act to England.

The distilling industry in Ireland had always been more concentrated than in Scotland with a smaller number of larger distilleries operating in Ireland. For example, towards the end of the nineteenth century in Alfred Barnard's<sup>11</sup> tour he visited 29 distilleries in Ireland compared to 129 in Scotland. At that time the annual production of whiskey<sup>12</sup> in Scotland was 18 million gallons while Irish production amounted to 11 million gallons. The differing levels of concentration are immediately apparent. However, when we consider illegal distilling in addition to the legal activities, detections and seizures in Ireland of illegal stills hugely outnumber those in Scotland; in 1884 there were 829<sup>13</sup> incidences in Ireland compared to 22 in Scotland.

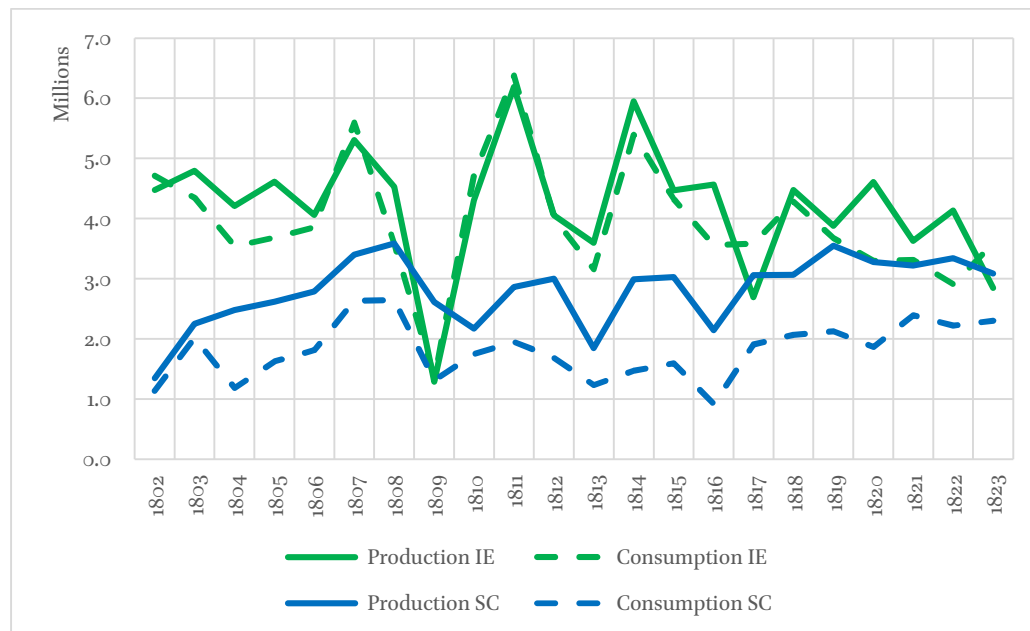


Chart 1: Home Production of Spirits Versus Consumption 1802-23 in Ireland (IE) and Scotland (SC) (in gallons).<sup>14</sup>

<sup>11</sup> Alfred Barnard, *The Whisky Distilleries of the United Kingdom* (London: Harper's Weekly Gazette, 1887).

<sup>12</sup> For simplicity, I have used the term 'whiskey' to cover all whisky produced either in Scotland or Ireland.

<sup>13</sup> This is well down on the incidences of detections in 1824 of 8192 for Ireland and 692 for Scotland.

<sup>14</sup> Data source: Commissioners of Inland Revenue, First Report, 1856, updated with Thirteenth Report, 1870.

It is interesting at the outset to get a sense of the size of the spirits market in Ireland and Scotland over the period between the Act of Union in 1801 and the Excise Act in 1823 (see Chart 1, above).

The key features presented in Chart 1 are that production was significantly higher in Ireland compared to Scotland at the turn of the eighteenth century and this was the case as far back as 1757<sup>15</sup> at the latest. However, over this period the gap between Scottish output and Irish output narrows and by 1823 a similar quantity is being produced in both jurisdictions. Secondly there is a close correlation between Irish production and Irish consumption suggesting that the industry in Ireland at this stage was mainly engaged in meeting domestic demand. On the other hand, production in Scotland is well in excess of consumption after 1803, implying that other markets, probably the English market, was already being supplied by the Scottish producers.

Production of whiskey during this period, prior to the introduction of the 1823 Act, was characterised by a focus on quantity rather than quality. Duties were applied on the potential output for a given distiller based on the still size used in whiskey production. There were frequent amendments to the measurement or assessment of potential output and also to the required inputs to produce a given output. For example, the number of charges<sup>16</sup> for a 500 gallon still that could be processed in accordance with the still licence system in operation was 23 in 1800, 56 in 1806 and 189 in 1817.<sup>17</sup> There were also frequent changes to the ancillary methods such as fuel used or time expended supporting this system. It was generally a period of volatility and transition for the Irish distillers. There was also a gradual wind-down of the Irish Revenue Board until 1822 following the Act of Union. In London the Irish revenue laws were enacted by 'the Irish Chancellor of the Exchequer'.<sup>18</sup>

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<sup>15</sup> Commissioners of Internal Revenue, *First Report*, 1860 (Parliamentary Papers) Appendix 19 pp.xli-xlii, this data later updated in Commissioners of Internal Revenue, *Thirteenth Report*, 1870.

<sup>16</sup> A charge is the term for filling a still with the liquid that results from the earlier steps in the production process of creating the wash with malt, cereal and water and ultimately brewer's yeast.

<sup>17</sup> See Maguire, *Irish Whiskey*, p.167.

<sup>18</sup> Irish Revenue Inquiry, *Seventh Report* 1824 (100) (Parliamentary Papers), xi, p.3.

To further illustrate the changing nature of the old regulatory regime; in 1805 the spirit equivalent to low wines<sup>19</sup> was changed to one in three (replacing two in five) which altered all the still licence duties in 1806. It was changed again reverting to five gallons of low wines to two gallons of spirit and *liberty for work* altered for one in ten of the still content. The latter figure was changed in 1807 to one in eight. This remained static until 1823, the calculation of duty being seven in 20 of the content multiplied by the number of charges and the current rate of duty. In 1809 the assessment on wash<sup>20</sup> was repealed and the duty was charged on the low wines actually produced instead of the quantities used. In 1812 a special Act authorising small stills to be licensed provided for assessments in their case to be based on one gallon of spirit to ten gallons of wash or two gallons of low wines.

In practice distillers were putting through charges in a single still three or four times a day from wash to spirit and revenue officers couldn't keep track and consequently the still charge continued to be the actual charge for duty. By providing for an allowance from any surplus above the still licence the revenue authorities tried to keep track of the actual quantities for the application of duty. There were suggestions of collaboration between excise officers and distillers so that assessments didn't exceed the licensed quantities for a given still. A parliamentary inquiry in 1823 reported '...it was soon found out that distillers could produce more than what was thought'.<sup>21</sup> Nevertheless, despite a tight regulatory approach in the old regime, distillers were seemingly always able to put more charges through their stills than the numbers fixed by their licenses. The official method was assessment by survey.<sup>22</sup>

In conclusion, the distillers used the most advantageous still size and design to suit rapid working<sup>23</sup> and it emerged that the 500 gallon still was the most favoured one. By

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<sup>19</sup> Low wines are the output of the first distillation.

<sup>20</sup> Wash was the mixture of cereals and water fermented using yeast.

<sup>21</sup> 'Fifth Report of the Commissioners of Inquiry into the Collection and Management of the Revenue Arising in Ireland – Distilleries' (1823) (Parliamentary Papers), p.6.

<sup>22</sup> A still was assessed as effectively 11 in 12 of its capacity and the spirit produced assessed as 11 in 30 of the content. This figure was then multiplied by the number of charges giving a result of the number of gallons chargeable for the still licence duty. See 'Fifth Report of the Commissioners of Inquiry into the Collection and Management of the Revenue Arising in Ireland – Distilleries' (1823), p.5, regarding the survey approach.

<sup>23</sup> McGuire, *Irish Whiskey*, p.167.

1817 in line with the existing legislation, stills between 100-200 gallons bore 304 charges – this meant that a single still had to put through enough wash to low wines and then distil it to spirits almost 11 times a day over a 28-day period. This assumes that the still was full with low wines for each charge, but distillers worked rapidly and may not have worked with a full still – thus, the still might have been charged with low wines 20 times a day.

From a geographical standpoint, over this period Dublin was by far the principal distilling centre in Ireland with Cork next in importance. Of the 38 large stills in 1802; 27 were in Dublin and five in Cork. The changing regulations together with falling spirit prices<sup>24</sup> resulted in significant variation in the size and number of licensed stills. For these larger stills reports for 1807 show only three large stills remained in Dublin and five in Cork. This reduction in the largest stills was a consequence of the increased popularity of the 500-gallon still but also the increase in illicit distilling activities as a consequence of falling prices and rising duty on whiskey. This period with ever-changing regulations was a very challenging one for distillers. By 1818 Dublin had four large stills and Cork one and there were none in any other towns. In 1822 the five largest stills, all in Dublin, were 750 gallons.

Looking at actual output at this time, spirits for the Irish market where duty was charged amounted to 4.7 million gallons in 1802 and 3.6 million gallons in 1823. Over this period the licensed output varied between 3 and 6.4 million gallons<sup>25</sup> apart from the period 1807-11 when distilling was temporarily prohibited on account of the Napoleonic Wars. In relation to illegal production of spirits, illicit distillers used stills of 50 to 60 gallons and sometimes smaller but rarely as large as 100. In general, the regulations were difficult to police and were subject to ongoing amendment. The government was faced with a dilemma – they wanted to encourage large distillery units and at the same time the main hope of combatting illicit distilling was to encourage small stills.

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<sup>24</sup> Whiskey fell from 13 shillings a gallon in 1800 to 9-10 shillings in 1815.

<sup>25</sup> Proof gallons.

To address these policy objectives the Distillery Act was introduced in 1823 in Ireland and Scotland and represented a step change for the industry. Firstly, it set a uniform rate of duty on spirits produced in both Ireland and Scotland. Secondly, it allowed for the bonded storage of the distilled product without the requirement to pay duty until the product was sold out of bond<sup>26</sup> or exported. Thirdly it encouraged the entry into the industry of smaller distillers with changes in the taxation of stills.<sup>27</sup>

## Part II – Temperance, Famine, Depression and Innovation

The Distillery Act 1823 ended the charge-based taxation system on whiskey production with the objective of ensuring that all distillers in Ireland and Scotland competed on a level playing field. Another objective was to encourage small-scale distillers into the licensed market rather than continuing as illicit distillers. It was difficult to achieve the two objectives with one piece of legislation. A key change was that duty would be charged on the basis of the actual amount of spirit produced in a distillery rather than the potential output that might be produced. It was also levied on the basis of the alcohol content or the level above proof that the spirit was produced. This allowed distillers to concentrate on producing a quality product rather than engage in a race to the bottom where previously duties were levied on potential output and the more output the distiller produced, regardless of quality, the better would be his bottom line in terms of the profitability of the business. Critically, the spirit duty was halved to two shillings per proof gallon and an annual distilling licence fee of ten pounds was introduced. All of these measures combined to give a fresh impetus to the distilling industry in both Ireland and Scotland. The number of distilleries rose quite dramatically in Ireland from 40 in 1823 to 79 in 1830 and in Scotland similar increases in activity were observed.

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<sup>26</sup> In Ireland distilled spirits could be stored in government warehouses from 1804 onwards – see McGuire, *Irish Whiskey*, pp.196-7.

<sup>27</sup> In this the Act was following existing practice in Scotland.

Year	Distilleries	Proof Gallons Distilled (million gallons)
1823	40	3
1830	79	8.7
1840	86	7.3
1850	51	8.3
1860	35	7.4
1870	22	6.6
1880	28	11.1
1890	29	11.8
1900	30	14.5

Table 1: Distilleries Operating in Ireland 1823-1900<sup>28</sup>

The Act may also have encouraged the industry to be more innovative and adopt new technology. In 1830 new technology came in the form of Aeneas Coffey's<sup>29</sup> patent still. Until then the distillation of whiskey entailed a series of discrete processes to produce a pot-still triple distilled whiskey product favoured by Irish distillers. The Coffey still automated and transformed the distillation process<sup>30</sup> to a continuous one. In Table 2 below it can be seen that Irish Distillers were the early adopters of this new technology.

The analysis of the output of these patent stills to some extent validates this view<sup>31</sup> although in Scotland the patent-still output exceeded that of the pot still by 1857 whereas it wasn't until late in the century that Irish patent-still distillers<sup>32</sup> were dominant in the industry. The new stills were not necessarily introduced as a replacement to the pot-still based distillation process which entailed a discrete series of separate cycles of distillation to produce the final product and required considerably

<sup>28</sup> Data sources: Commissioners of Internal Revenue, *First Report*, 1860 (Parliamentary Papers), Appendix 3a, p.vii; *Twenty-fourth Report*, p.5; Report of Commissioners of Customs and Excise, *Second Report*, p.27; Royal Commission on Whiskey and Potable Spirit, p.378.

<sup>29</sup> Aeneas Coffey was Inspector General of Excise in Ireland.

<sup>30</sup> 'Return of Licensed Distillers in England Scotland and Ireland 1851' (Parliamentary Papers), no.386 LIII.265.

<sup>31</sup> Royal Commission on Whiskey and Other Potable Spirits 1909 (Parliamentary Papers), vol.xiii 383, p.392.

<sup>32</sup> During the 1850s the patent and pot-still distillers were close to parity in terms of output in Ireland but didn't maintain this position over the following years.

more fuel. The output of these patent stills was also used to produce blended whiskey when combined with the pot-still product.

Year	Ireland	Scotland	England	Total
1830	2	1	-	3
1840	13	2	4	19
1850	16	13	10	39
1860	8	12	8	28

*Table 2: Number of Patent Stills Operating 1830-60<sup>33</sup>*

The adoption of new technology is generally understood to be a critical feature of a successful industry. In the case of the whiskey industry in Ireland an innovative approach is demonstrated in the observed data with a willingness to invest the capital necessary to install the patent stills together with all the associated equipment required such as boilers, condensers and so on that were required to automate the production process. Over the following decades the Scottish distillers who were slow to innovate at the time of the introduction of the Coffey still, overtook the Irish in the production of patent-still whiskey and whiskey in general, as can be seen in the production data in Chart 2 below.

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<sup>33</sup> Data source: 'Return of Licensed Distillers in England, Scotland and Ireland 1851' (Parliamentary Papers).

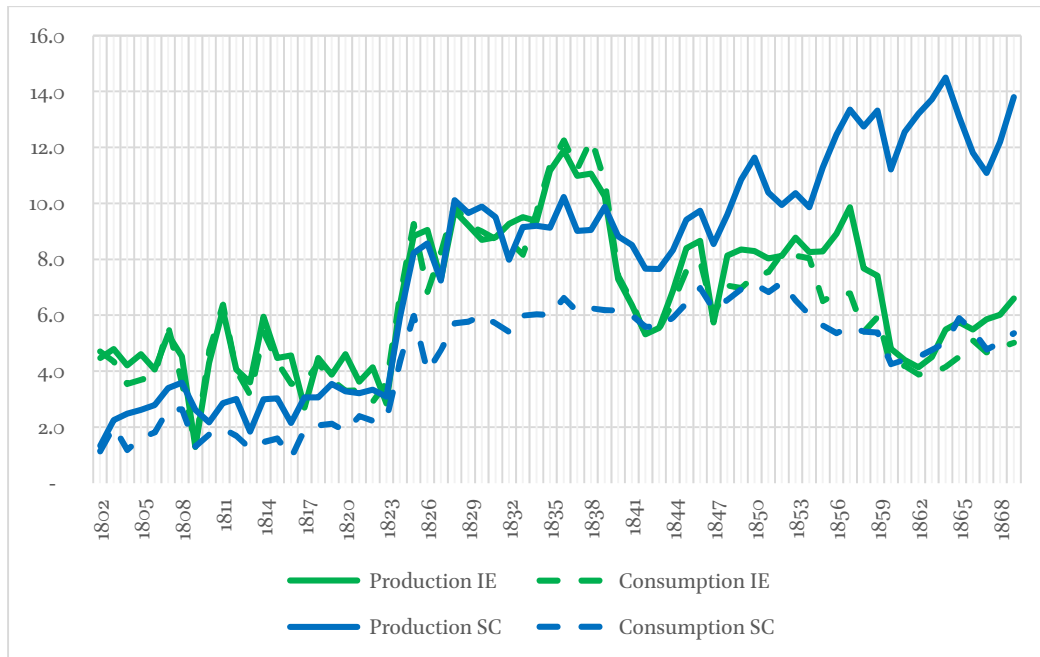


Chart 2: Production Versus Consumption 1802-69 in Ireland (IE) and Scotland (SC) in millions of proof gallons<sup>34</sup>.

It is also informative to look at these trends in production and consumption when the impact of a changing population is factored into the data presentation. In Chart 3 an additional analysis shows the per capita consumption of domestic spirits allowing the reader to better interpret the trends highlighted in Chart 2.

<sup>34</sup> Data sources: Commissioners of Inland Revenue, First Report, 1856 and updated with Thirteenth Report, 1870

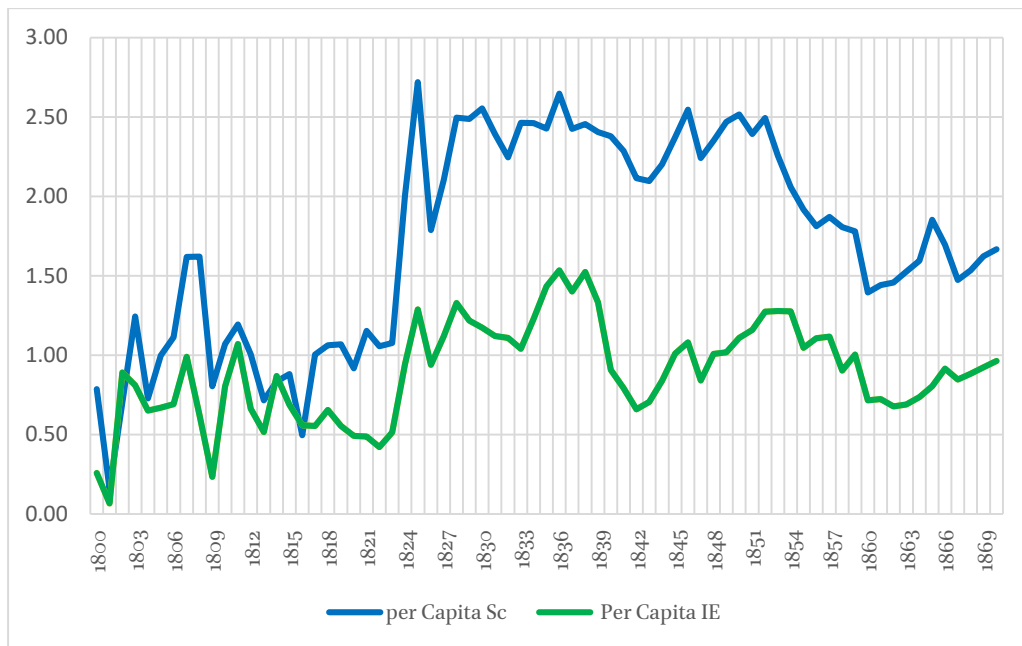


Chart 3: Per capita Consumption of Home-produced Spirits in Ireland (IE) and Scotland (SC).<sup>35</sup>

From both charts the impact of the 1823 Act on consumption of home-produced spirits can be seen. A number of factors are at play; the aftermath of the Napoleonic wars and the associated agricultural slump were described in Bielenberg:

‘...the falling price of corn after 1815, reductions in duty in 1823 and the new laws with regard to bonding spirits further reduced costs. This price fall coinciding with a period of sharp population growth drove up Irish production and consumption between 1800 and the mid-1830s.’<sup>36</sup>

Additionally, this period coincided with significant improvements in transport with the newly-opened canals providing inland water transport. This facilitated distillers in getting their product to the major population centres and to obtain the coal needed to power their steam-powered distilleries. Railway systems were also beginning to be introduced and roads were being improved. Critically the introduction of the Act

<sup>35</sup> Data sources: Commissioners of Inland Revenue, First Report, 1856 and updated with Thirteenth Report, 1870.

<sup>36</sup> Andy Bielenberg, *Ireland and the Industrial Revolution: The Impact of the Industrial Revolution on Irish Industry 1801-1922* (London: Routledge, 2009), p.88.

coincided with a dramatic reduction in the rate of duty on spirits from 5s. 7d. per gallon in 1822 to 2 shillings and 4s.  $\frac{3}{4}$ d. in 1823. In 1823 the price of a gallon of whiskey duty paid in Ireland was 9 shillings<sup>37</sup> before the reduction so there was a very significant reduction in price. This sharp reduction in duty also encouraged many illicit distillers into the legal market with a consequent increase in reported production and by extension reported consumption. These factors also go some way towards explaining the increase in per capita consumption (see Chart 3). On the demand side there was an increase in population from six million in 1815 to seven million in 1825 and eight million by 1835, explaining to a certain degree the increases in production and consumption. The tax reduction in Scotland was even more pronounced with duty per gallon falling from 6s 2d. to the uniform rate with Ireland of 2s.  $\frac{3}{4}$ d. On account of the rise in consumption and production these dramatic reductions in duty had a limited impact on government revenue from distilling activities in Ireland; the amount of duty collected fell from £815,897 in 1822 to £624,819 in 1823,<sup>38</sup> a fall of 23 per cent, the actual rate of duty fell by almost 50 per cent.

Ireland was the largest market for whiskey with the highest consumption in the 1830s. However, after 1838 we can see a sharp reduction in per capita consumption in Ireland, falling from 1.5 gallons to a low of 0.66 gallons per capita in 1842. This change is also mirrored in actual production and aggregate consumption. While more negative economic developments were impacting the Irish economy there was also the pronounced effect of the temperance movement; one of the most successful mass movements of men and women in modern European history<sup>39</sup> led by a Capuchin Friar from Cork, Father Theobald Mathew. Beginning in 1830s his Total Abstinence Society founded in Cork enrolled somewhere between three and five million men, women and children<sup>40</sup> each of whom renounced the consumption of alcohol for life. The total population of Ireland during the 1830s and early 1840s was between 7.5 and 8 million people. There were other temperance movements originating in Presbyterian and other Protestant communities in Ireland but the Cork Total Abstinence Society was the

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<sup>37</sup> McGuire, *Irish Whiskey*, p.185.

<sup>38</sup> Total government revenue at this time was in the region of £5.3 million, so this was a significant consideration – see Congress of the Royal Economic Society, *Fiscal Relations of Great Britain and Ireland* (1912).

<sup>39</sup> Paul A. Townend, *Father Mathew, Temperance and Irish Identity* (Dublin: Irish Academic Press, 2002), pp.261-2.

<sup>40</sup> Ibid, pp.72-3 – there is considerable debate about the accuracy of these numbers.

most significant and had the greatest impact on the demand for spirits during this period.

The impact of the temperance movement on whiskey consumption was compounded by the greatest social tragedy ever to befall the Irish, namely *An Gorta Mór* / The Great Famine 1845-52. There had already been famines in the earlier years of the nineteenth century in 1815, 1822 and 1831 and Ó Gráda's assessment was that 'the role of emigration in demographic adjustment in the pre-famine period was much more important than the trends in birth or death rates',<sup>41</sup> although in either case consumption of spirits would decline.

The combined impact of these events on the distilling industry in Ireland was that the number of distilleries fell from 86 in 1840 to 51 by 1847 (see Table 1 above). Nevertheless, apart from 1847 at the height of the famine, the demand for spirits was somewhat stable between 1845 and 1855. Irish consumption fell to 6,275,782 gallons annually between 1841 and 1845 and rose to 7,088,762 between 1846 and 1850 on average. Looking again at Chart 3, the average per capita consumption was 0.9 gallons during the decade of the 1840s which does represent a lower level than the previous or the following decades. Therefore, legal or parliament whiskey (as the licensed product was sometimes called) consumption did not fall greatly during the famine. This suggests that the consumers of the product were not the poorest sections of society where the famine had its greatest impact, but instead those in better economic and social positions. In all probability, the poor were more likely to be consumers of poitín – the product of illicit distillation.

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<sup>41</sup> Cormac Ó Gráda, *Ireland: A New Economic History, 1780-1939* (Oxford: Oxford University Press, 1994), p.74.

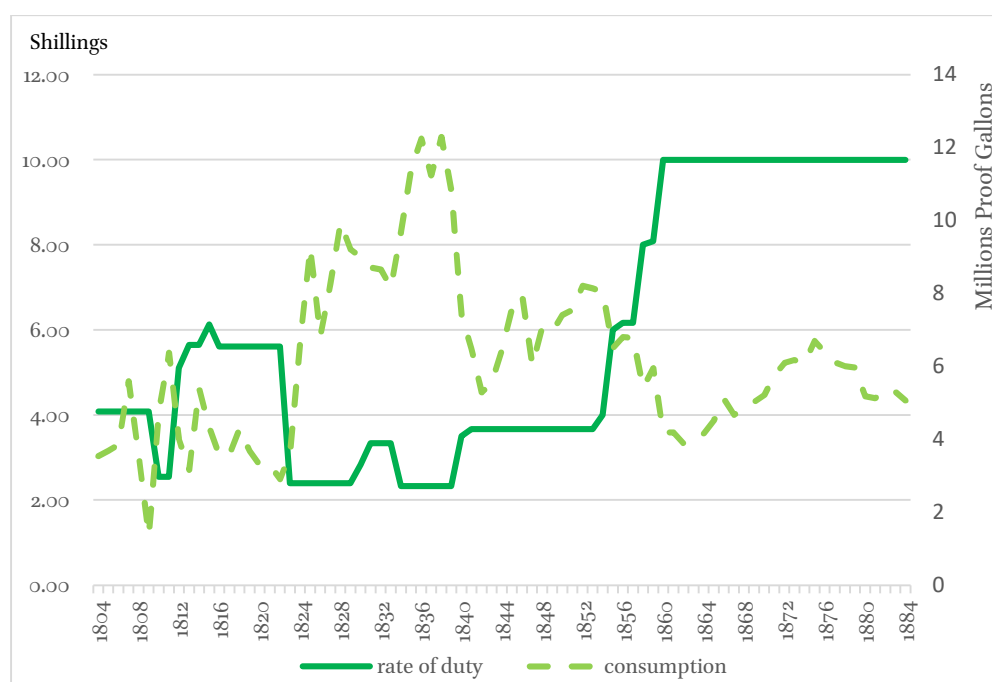


Chart 4: Excise Duty and Consumption of Whiskey in Ireland, 1804-84<sup>42</sup>

In the longer term the decline in population was compounded by an increase in duty in 1858 from 6s. 2d. to 8 shillings<sup>43</sup> (see Chart 4), both resulting in a fall in consumption and demand for whiskey when rates were harmonised across all the countries of the UK to the rate prevailing in England of 8 shillings. As a result, the number of distilleries in production in Ireland fell from 35 in 1860 to 22 in 1870 – the trend towards greater concentration in the industry intensified on account of the fall in demand after 1858. Production fell dramatically from almost ten million gallons in 1857 to four million gallons in 1862. Agricultural recession accentuated this downturn notably from mid-1859 through to 1864.<sup>44</sup> After weathering the combined impact of the Great Famine and the temperance movement on the industry this was a low point for Irish distillers.

<sup>42</sup> Data source: Commissioners of Internal Revenue, First Report 1860, (Parliamentary Papers) Appendix 19 pp.xli-xlii, updated in the Thirteenth Report, Fourteenth Report and Twenty-fourth Report.

<sup>43</sup> Commissioners of Internal Revenue, *First Report* 1860, (Parliamentary Papers) Appendix 19 pp xli-xlii, this data later updated in the *Thirteenth Report*.

<sup>44</sup> Ó Gráda, *Ireland*, p.250.

The Scottish distilling industry did not experience the post 1858 downturn – pulling further ahead of Irish distillers (see Chart 2), probably owing to a more buoyant demand in Scotland for spirits increasing from 13 million gallons in 1862 to 14.5 million gallons in 1870. At any rate the late 1870s also witnessed the beginning of a long-term decline in the demand for spirits on the Irish market. Per capita consumption of spirits in Ireland fell from 0.88 gallons in 1851 to 0.71 gallons in 1869. The competition from other products such as beer and stout are also factors explaining this decline.<sup>45</sup>

### **Part III – Competition, Collaboration and Consolidation: Scottish and Irish Distilling 1859-1900**

The period, from 1859 until the end of the nineteenth century was characterised by the rapid expansion of an urban working class in the north east of Ireland<sup>46</sup> explaining to some extent the later development of a substantial distilling centre in Belfast and Londonderry after the established centres of Dublin and Cork.

In general Irish distillers had to respond to a change in demand conditions from the 1860s onwards, this change in market dynamics can be clearly seen in Chart 5 where the domestic market in Scotland became a more important market for spirits than Ireland and at the same time England was becoming a far greater market with a level of demand as much as five times greater than Ireland by 1900.<sup>47</sup>

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<sup>45</sup> See P. Lynch and J. Vaizey. *Guinness's Brewery in the Irish Economy 1759-1876* (Cambridge: Cambridge University Press, 1960), Appendix p.260.

<sup>46</sup> Census of Population Ireland 1841, 1891, 1901, and so on, Central Statistics Office and National Archives of Ireland.

<sup>47</sup> See Chart 7 relating to England consumption trends 1800-1920.

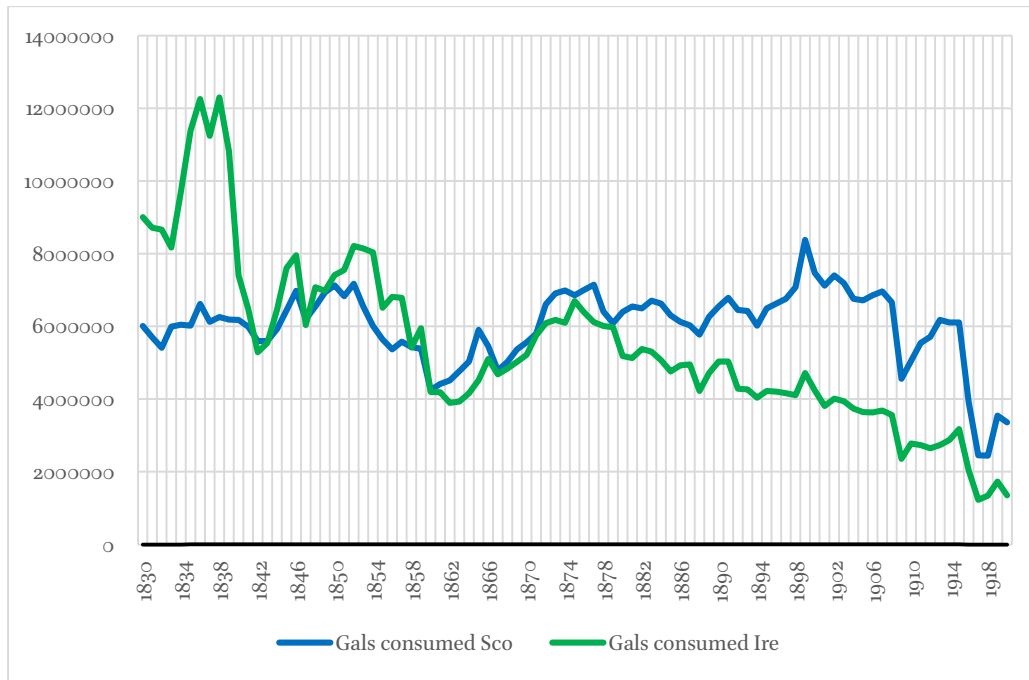


Chart 5: Domestic Demand for Whiskey by Gallons Consumed in Scotland (SCO) and Ireland (IRE).<sup>48</sup>

A clear disparity also emerged between whiskey consumption figures (population growth etc.) for Ireland and whiskey production, see Chart 6, which is explained by growth in Irish whiskey exports primarily to Britain. Remarkably by 1900 Irish output of spirits had risen to a peak of 14.5million gallons – over 71 per cent being produced using patent (Coffey) stills. Already a decline in demand for the quality pot-still product being distilled primarily by the Dublin producers was observed on the domestic market. This was also the case abroad where there was a long-term change in the preferences of the new working-class consumers in the major urban centres of England, for a cheaper and lighter blended whiskey.

<sup>48</sup> Data source: Commissioners of Internal Revenue, First Report 1860 (Parliamentary Papers) Appendix 19 pp xli-xlii, this data later updated in the Thirteenth Report, Twenty-fourth Report c.2979 xxix.331 vol.29, Forty-second Report 1899 c.9461 xix 345, pp.27-30, Commissioners of Customs and Excise, Second Report 1911 and Fifteenth Report 1920 (Parliamentary Papers).

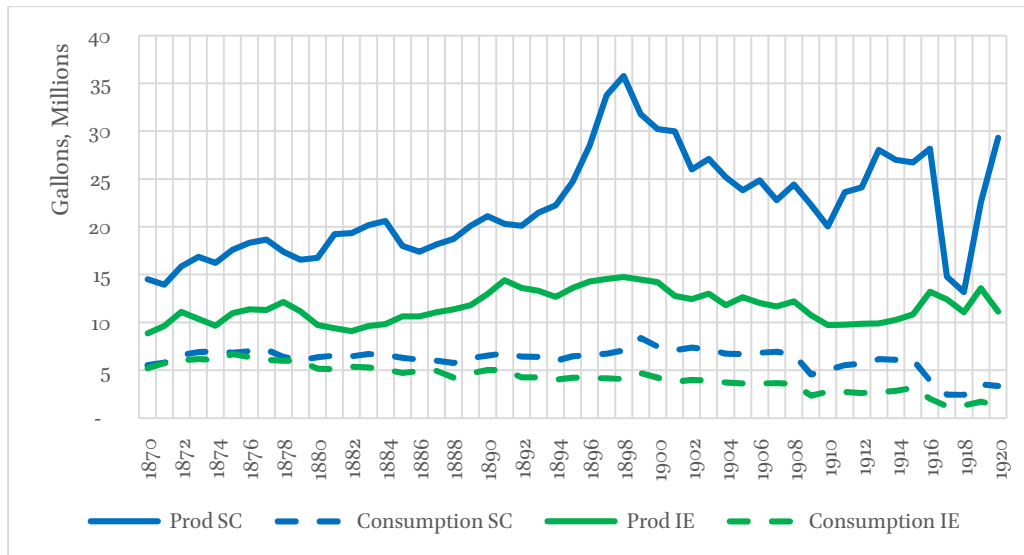


Chart 6: Production of Spirits Versus Consumption in Ireland (IE) and Scotland (SC) by Millions of Gallons, 1870-1920.<sup>49</sup>

In the early nineteenth century the dominant theme was that the output of Irish distilleries was largely meeting domestic demand, by now this was no longer the case and this changed trend became more pronounced in the late-nineteenth and early-twentieth centuries in Ireland. The change in domestic demand for Irish spirits relative to production was driven by the changing demographic situation throughout the UK. In particular, the population of England had quadrupled from over 8 million at the turn of the nineteenth century to 32 million by the end of the century resulting in the largest markets for spirits in the British Isles. The trend in Ireland was the opposite, with the population falling to below the level at start of the nineteenth century of 5 million from a peak of 8 million just before the famine falling to 4.5 million by 1870.

To fund the expansion in production oriented towards the growing export market in the second half of the nineteenth century there were greater calls for capital by the large distilleries in Ireland. This was particularly so in the north of Ireland where new patent-still distilleries were more capital intensive and required considerable amounts of capital to fund the investment needed for the continuous production process that

<sup>49</sup> Data sources: Select Committee on British and Foreign Spirits 1890 (Parliamentary Papers) 316 x.489. vol.10, Appendix 5 p.80, Commissioners of Customs and Excise, Second Report 1911 and Fifteenth Report 1920 (Parliamentary Papers).

the Coffey stills entailed. From the 1860s limited liability companies were a convenient way to secure capital for both new ventures and expansions of existing companies. For example, the funding of Cork Distilleries Company (CDC) in 1867 which was created to include the existing Middleton distillery and four distilleries in Cork city.<sup>50</sup> W.A. Thomas reports that:

‘breweries and distilleries came to the fore with 9 registrations<sup>51</sup> for an average nominal capital of £76,000 and the establishment of seven joint stock distilling companies in the period 1867-74 with average capital of £125,000. The largest was Dunvilles<sup>52</sup> also known as The Royal Irish in Belfast, raising £500,000.’<sup>53</sup>

The increase in patent-still distilling mainly in Belfast and Londonderry where a small number of large distillers would eventually produce over six million<sup>54</sup> gallons of spirit annually was the explanation for the larger capacity and increased capital investment required in distilling across this region compared to elsewhere in Ireland. The activity of these firms also goes a long way towards explaining the sustained and increased output that we see in Chart 5. As already discussed, this phase of concentration and expansion of production was driven largely by export growth.

Later in the century other older companies also adopted limited liability status and increased their capital resources. John Jameson of Bow Street Dublin expanded vigorously in 1890s, establishing a limited company in 1891 with capital of £450,000. Their Irish sales increased from 289,956 gallons in 1891 to 587,400 in 1899. By the turn of the century John Jameson’s profits stood at £119,705.<sup>55</sup> Similarly, H.S. Persse<sup>56</sup> of

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<sup>50</sup> The existing four distilleries in Cork were North Mall, The Green, Watercourse and Daly’s. See Brian Townsend, *The Lost Distilleries of Ireland* (Glasgow: Neil Wilson Publishing, 1999), p.61.

<sup>51</sup> W.A. Thomas, *The Stock Exchanges of Ireland* (Liverpool: Francis Cairns (Publications) Ltd 1986), p.149; Dublin distillery 1872 – £100,000, Irish Whiskey Distillery Co. Ltd (1872), The Athlone Distillery Co. Ltd. (1873), Dublin and Chapelizod Distillery Co. Ltd (1873).

<sup>52</sup> Established in 1869 – see Townsend, *Lost Distilleries*, pp.48-52, and Dublin Stock Exchange Listing (National Archives of Ireland), various, BR/DUB/ 77/3/72.

<sup>53</sup> Thomas, *The Stock Exchanges*, p.149, and Dublin Stock Exchange listings National Archives of Ireland

<sup>54</sup> Barnard, *The Whisky Distilleries*, pp 426-43.

<sup>55</sup> Irish Distillers papers – Jamesons box 3 and 5 (National Archives Ireland Business Records), McGuire, *Irish Whiskey*, pp.48-9.

<sup>56</sup> W. Henry. *Persse’s Galway Whiskey* (Galway: William Henry, 2021), pp.109-10.

Galway also formed a limited company with share capital of £150,000 in 1896. By 1897 John Power & Son had overdraft facilities up to £65,000 and Jameson £80,000, a dramatic increase on their limited overdraft facilities of between £5,000 and £7,000 respectively in 1854. Banks also helped in the financial management of distilleries by advancing credits on a seasonal basis to enable the purchase of corn in the autumn – principal working cost within the industry. For example, at Locke's Distillery in County Westmeath malt and grain accounted for about 74 per cent of total production costs. The bank overdraft that distillers built up in the autumn was repaid using the revenue from sales of raw spirit and mature spirit in the following season.<sup>57</sup>

In summary, when trying to understand the later demise of the Irish whiskey distilling industry there doesn't appear to have been a shortage of capital and Irish banks can't be blamed for failing to respond to the capital requirements of the distilling business. The problem for the industry which emerged in the early twentieth century was the contracting demand on the home market (see Chart 5), although it has already been established here that it was the export market which was the main engine of growth during the second half of the nineteenth century. In this scenario a simple substitution of foreign consumption of the Irish product for domestic consumption was not possible. The domestic demand was primarily for the pot-still product, while the greater part of exports was explained by patent-still grain whiskey.

Specifically, although Dublin exports of pot still increased during this period the main growth came from the patent-still distillers and blenders in Belfast and Derry which benefited from the growth in demand in England either directly or through supplying grain whiskey to the Scottish blenders. Chart 7 demonstrates the increase in demand in the English market where consumption increased from five million gallons at the start of the nineteenth century to 25 million gallons by the end of the century. In addition, see Table 3 which presents the growth in Irish exports of whiskey in this period; a gradual increase in whiskey exports from Dublin in 1876 of 1.2 million gallons rising to 1.65 million in 1900 compared to an increase in Belfast exports from 2 million

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<sup>57</sup> A. Bielenberg. *Locke's Distillery: A History*. (Dublin: Lilliput Press, 1993), p.56.

to 6.6 million gallons over the same period. Demand was also helped from 1855<sup>58</sup> onwards until the early 1860s by the attacks on French vineyards by the phylloxera insect which resulted in a scarcity of brandy and armagnac and created a sizeable market opportunity in France for whiskey from both Ireland and Scotland.

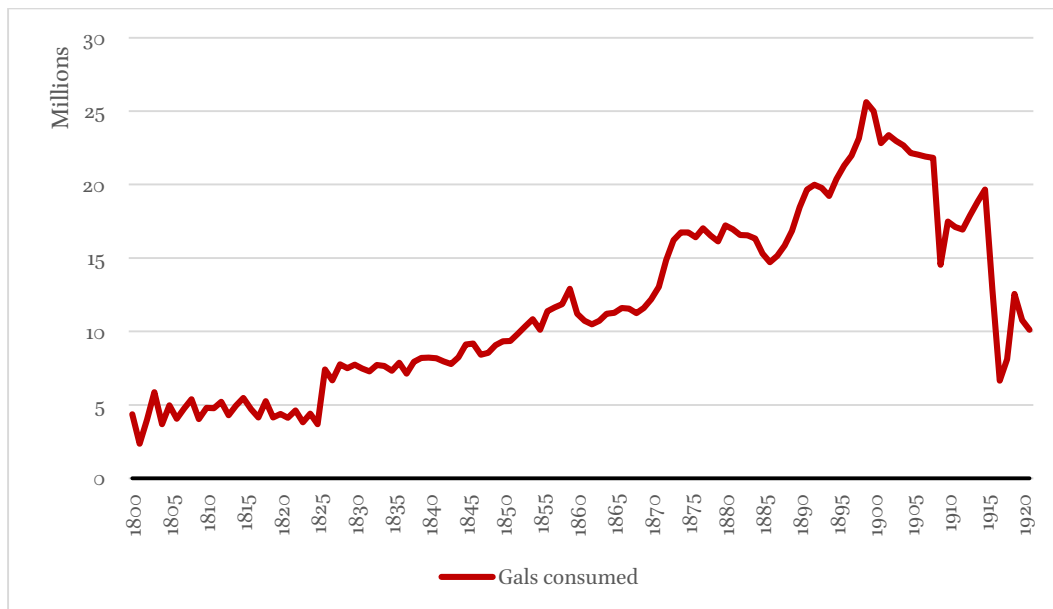


Chart 7: Demand for Whiskey by Gallons Consumed (millions) in England 1800-1920.<sup>59</sup>

For example, Watts in Derry although established in 1825 became leading distillers in north-west Ulster developing a significant export trade to Britain by the end of the nineteenth century. More spectacular developments were in Belfast where large export-oriented distillers were established. Dunvilles Royal Irish Distillery in 1869, Higgins Avoniel Distillers in 1882 and Irish Distillery Ltd of Connswater in 1886. Dunvilles Royal Irish Distillery was the exception as it was using both pot stills and patent stills to produce high-quality blended whiskey under its own brand unlike the other two patent-still distillers which were exporting a wholesale product to Scottish

<sup>58</sup> Whiskey exports from UK to France in 1855 were over 3 million gallons compared to 42,000 gallons in 1854 – Commissioners of Inland Revenue, *First Report*, 1860.

<sup>59</sup> Data sources: Commissioners of Internal Revenue, *First Report* 1860, (Parliamentary Papers) Appendix 19 pp.xli-xlii, this data later updated in the Thirteenth Report, Twenty-fourth Report c.2979 xxix.331 vol.29, Forty-second Report 1899 c.9461 xix 345, pp.27-30, Commissioners of Customs and Excise, *Second Report* 1911 and *Fifteenth Report* 1920 (Parliamentary Papers).

and English merchants and blenders.<sup>60</sup> Smaller pot-still distilleries were also operating in Comber, Limavady, Coleraine and Bushmills.

Year	Belfast	Dublin	Cork	Total
1871	754,427	727,642	611,720	2,093,789
1876	2,006,383	1,281,708	613,654	3,901,655
1884	3,837,024	1,158,526	630,460	5,626,010
1892	4,885,056	1,701,258	598,152	7,184,466
1900	6,648,912	1,650,473	494,424	8,793,809
1905	5,262,057	2,003,316	212,625	7,477,998

Table 3: Exports of Irish Whiskey by Port (volume: gallons proof) 1871-1905.<sup>61</sup>

During this period, the urban centres in the north of Londonderry and Belfast experienced similar large increases in population to the English industrial centres with a fourfold increase in Belfast from 91,000 in 1831 to 387,000 in 1901 and similar increases in Londonderry.<sup>62</sup> These population increases mirrored growth in industrialisation that occurred in shipbuilding, engineering and textiles, the expanding textile industry resulted in Belfast becoming known as 'Linenopolis' as one of the world's largest linen producers. This rapid industrialisation also produced an urban working class that acquired a taste for the milder blended and less expensive whiskey similar to the working classes in England at that time.

The emerging picture of the Irish distilling industry, particularly from 1870 onwards, was one in which expansion was mainly occurring in the north-east of Ireland, resulting in Derry and Belfast becoming centres of the industry in Ireland. Previously, Dublin had always been the centre of the whiskey industry with the largest distillers operating in the city, this included the so-called big four of John Jameson, George Roe, John Power and William Jameson. At this stage Irish distilleries, the number of which had shrunk to 28 (see Table 1), had broader competition on the English market and in

<sup>60</sup> McGuire, *Irish Whiskey*, pp.350-1.

<sup>61</sup> Bielenberg, *Locke's Distillery*, p.53.

<sup>62</sup> Census of Population Ireland 1841, 1891, 1901 and so on, Central Statistics Office and National Archives of Ireland.

addition to the Scottish product it was also competing with gin, rum and brandy. In the decade 1866-75, Irish pot-still whiskey attained considerable popularity in England; but during the 1870s, that popularity was being seriously challenged by Scotch, which was then becoming a fashionable and popular drink. Forceful advertising and hard selling helped Scotch to increase its hold on public taste in England, especially in the London market.

Nevertheless, by this time, Irish distillers were exporting to every land to which Irish emigrants had found their way. After England, the United States and Australia were expanding markets, but they did not overlook possibilities for new markets throughout the Empire, especially in India.<sup>63</sup> The fall in population due to famine and the increased importance of temperance meant that any growth in the industry had to occur in the markets of the rest of the UK, meaning primarily England and indeed beyond the UK to the colonies. There had also been many changes in the working of the distilleries, that had by then grown into a well-regulated and at the same time a vast revenue-generating industry for the state, and illegal distillation had been virtually stamped out. Under an able staff of revenue officers, the 'evil' had been almost entirely overcome, and the following decennial statement shows the number of detections made over a 50-year period:

Year	Ireland	Scotland	England	Total
1834	8192	692	314	9198
1844	2574	177	213	2964
1854	1853	73	301	2227
1864	2757	19	84	2860
1874	796	6	12	814
1884	829	22	5	856

Table 4: Detections of Illegal Distilling Activities 1834-84<sup>64</sup>

<sup>63</sup> See Mc Guire, *Irish Whiskey*, p.274.

<sup>64</sup> 'Royal Commission on Whisky and Other Potable Spirits 1908' (Parliamentary Papers) cd.4181 lvii.421.

The production data for Ireland in Chart 6 shows continued growth in production from 1870 onwards, but this was centred in Ulster with distilleries in both Belfast and Derry driving production as previously discussed.

This period also witnessed a number of key strategic decisions by main players in the distilling industry, both in Scotland and Ireland. In 1878 one of the first acts of the newly-formed Distillers Company Ltd (DCL)<sup>65</sup> in Scotland was a brave and shrewd decision to acquire a distillery in Dublin at Phoenix Park, Chapelizod, from its bankrupt owners.<sup>66</sup> Dublin whiskey at that time, sold at a premium of 20 to 25 per cent over comparable whiskey from Scotland. For DCL the distillery would, in addition to getting the means of producing 'Dublin Whiskey', also secure a source of Irish whiskey that could be blended with patent-still grain whiskey distilled in Scotland by the group. Barnard<sup>67</sup> describes the distillery as modern and well equipped although being the smallest of any distilleries owned by DCL, it produced a product 'Dublin Whiskey'. Interestingly, the distillery had no steam power with all motive power being supplied by the river Liffey which was unusual in Ireland as most distilleries were using powerful steam engines.

This act by DCL already gives some insight into the difference between the Scottish distillers and the Irish ones when it came to risk taking and business acumen.<sup>68</sup> These qualities would be in demand later when the need arose for amalgamation and consolidation in the industry to manage oversupply in the English market in particular.

For the industry in Ireland by end of nineteenth century much of the growth was in cheap immature grain whiskey sold on to the Scottish blenders and English dealers<sup>69</sup> rather than higher value matured, blended and bottled brands. Much of this Irish

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<sup>65</sup> Distillers Company Ltd (DCL) founded in 1877, an amalgamation of six Scottish lowland grain whiskey distilleries with the aim of allocating production in fixed proportions and setting prices for grain spirits.

<sup>66</sup> R.B. Weir, 'In and Out of Ireland: The Distillers Company Ltd and the Irish Whiskey Trade 1900-39' (1980) 7 *Irish Economic and Social History*, p.60.

<sup>67</sup> See Barnard, *The Whisky Distilleries*, pp.380-1.

<sup>68</sup> This was a brave move but wasn't really successful – it was out of production during the period 1893 until 1899 when it reopened as a patent-still distillery until 1922. See R.Weir, *The Distilling Industry in Scotland in the Nineteenth and Early Twentieth Centuries* (PhD thesis, University of Edinburgh, 1974), p.347.

<sup>69</sup> See Mc Guire, *Irish Whiskey*, pp.350-1.

output of neutral grain spirit had no market profile so when oversupply occurred in the British market, Irish distillers were very vulnerable with a product that had no brand recognition on the market.

Over supply was in relation to patent-still whiskey sales on the British market. To address this, a cartel was formed in the 1860s by a number of UK firms also including Walker of Limerick, Cork Distilleries Company, Watt of Derry and Brown of Dundalk. This group all cooperated to reduce output using a quota system initially through the Scotch Distillers Association (1865-76) and later UK Distillers Association (UKDA) (1878-88). Higgins of Avoniel in Belfast, who had just built his distillery in 1882 and refused to allow Barnard access on his trip in 1887,<sup>70</sup> also ultimately joined this group in 1883. Two large Belfast blenders and a distiller responded to these attempts to control the market by setting up Irish Distillery Ltd at Connswater in 1885, thus creating further supply in the market. UKDA broke up in 1888.<sup>71</sup>

Blenders had become an increasingly important part of the market in the latter part of the century. Mitchell, one of two blenders that set up Connswater distillery, had a trade of 500,000 gallons in 1909, yet blenders were drawing increasing criticism within the Irish industry because Irish whiskey had fallen behind Scotch over the previous 20 years.<sup>72</sup> The Scots had hired travelling salesmen and were more aware of public tastes and critically the Scots used blending to convert inferior spirits to something quite drinkable.<sup>73</sup>

One of the main stipulations of the 1823 Act was that distillers were allowed to store their whiskey at warehouses before export. As a consequence they weren't required to pay duties until the product was either exported or sold for domestic consumption. Although data on warehousing was not available until 1870 it is informative to look at

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<sup>70</sup> Barnard, *The Whisky Distilleries*, p.430.

<sup>71</sup> Kirker, Greer & Co. Ltd, Mitchell & Co. Ltd and the distiller James Wilson & Son – Townsend, *Lost Distilleries*, p.46.

<sup>72</sup> H.E. Hudson in Dublin's *Whiskey Trade Review* (1893) and Ó Gráda, *Ireland*, p.301.

<sup>73</sup> J. Jameson, W. Jameson, J. Power, G. Roe. *Truths about Whisky* (London: Sutton, Sharpe & Co., 1878), pp.36-8. Also see Townsend, *Lost Distilleries*, p.91.

the gap between consumption and production to gauge whether stocks were being accumulated over time when we allow for exports. This exercise does not reveal a substantial stock build until after 1870 and in Chart 8 the extraordinary levels of stocks particularly in Scotland from 1900 onwards is striking.

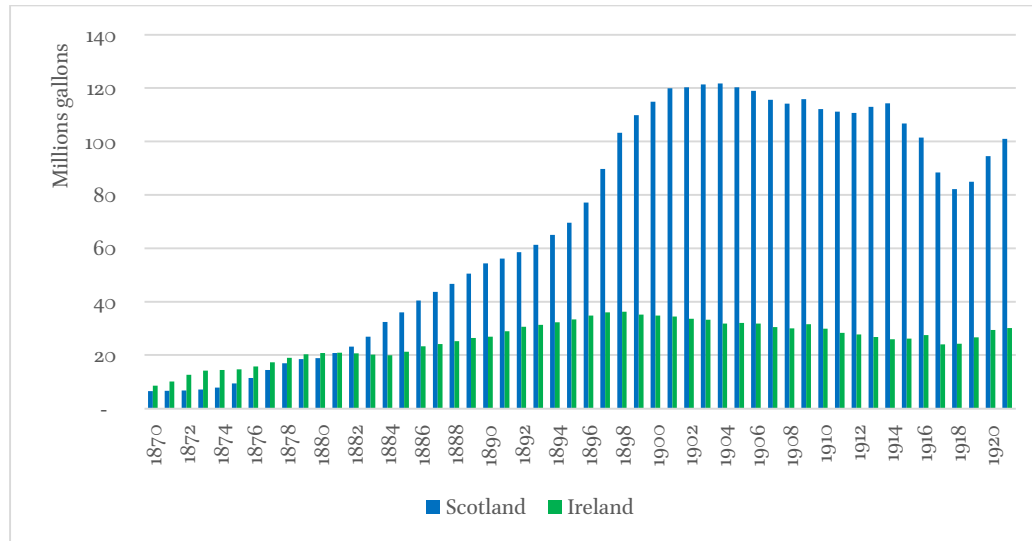


Chart 8: Levels of Whiskey Stocks at Warehouses in Ireland and Scotland 1870-1921.<sup>74</sup>

This level of stock build is to some extent explained by the introduction of another change in regulation which permitted general bonded warehouses to be established through the Warehousing Act 1848 and the Distillery Act 1860, which in addition to allowing blenders to store their stocks it also allowed them to blend and bottle their output.<sup>75</sup> This was particularly important for the Scottish industry. The role of the blender was critical in getting the distilled product to market. According to Weir:

‘the blender in Scotland provided working capital to finance stocks and they became major holders of mature whiskey and so too did a purely financial

<sup>74</sup> Data source: Commissioners of Internal Revenue Annual Reports, various 1872-1906; H.M. Commissioners of Customs and Excise, Second Report 1911 cd.5827 xv.187 vol.15 pp.27-8; H.M. Commissioners of Customs and Excise, Fifteenth Report 1920 cmd.1082 xiii.399 vol.13, pp.38-41.

<sup>75</sup> By 1890 across the UK and Ireland there were only a few Crown warehouses but in addition there were 442 general excise warehouses mostly owned by distillers, large dealers or railway companies. The customs had 728 warehouses and there were 837 belonging to individual distillers – ‘Select Committee on British and Foreign Spirits 1890’.

intermediary, the spirit broker. The growing volume of stocks effectively divorced production from consumption...with the addition of grain spirit the blender also produced a cheaper whiskey and it was he who moulded Scotch whiskey to suit all tastes and pockets. He also assumed responsibility for bottling which became particularly important in the 1890s. The growth of bottled as opposed to bulk sales of whiskey owed much to the blender's desire to safeguard the distinctive trade name he had created...the expensive advertising which sent consumers looking for 'Black and White', 'Vat 69', 'Johnnie Walker' or 'Dewars White label'.<sup>76</sup>

These blenders, more than any other individual agent in the industry, created the success story of Scotch whiskey. At this time there is no real evidence of concerted efforts being made to promote Irish whiskey in this way. This type of blender / spirit dealer intermediary playing such a key role didn't really happen in the Irish whiskey production and distribution network.

Nevertheless, as has already been discussed, some Irish blenders had combined to develop the Connswater Distillery in Belfast, but as a group, blenders were considerably more important in Scotland. It seems that the Irish distillers' sales network wasn't as developed and many predominantly sold the proprietorial brands of the whiskey distiller, such as Jameson 12-year-old or Powers Special Irish. There were of course Mitchell's brands, Findlaters and W. & A. Gilbey's *Redbreast*<sup>77</sup>, these merchants/blenders used to primarily sell the product of the Irish distillers but there was no comparison between the dominance of the Scottish blenders and their Irish equivalents.

Looking at the stock levels in Chart 9 it is interesting to see how stock levels compare to production on an annual basis. It is immediately apparent that the levels of stocks in Scotland reached a height of six times production, while in Ireland they never really went above a factor of three. The greater number of intermediaries in the Scottish whiskey industry who held stocks in their own right in addition to the distillers go some

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<sup>76</sup> R. Weir. *The Distilling Industry in Scotland in the Nineteenth and Early Twentieth Centuries* (PhD thesis, University of Edinburgh, 1974), pp.402-4.

<sup>77</sup> These brands were niche products with limited supply.

way towards explaining the higher levels of stock for a given level of production in Scotland compared to Ireland. However, there must also have been elements of speculation on the whiskey price and more ambitious plans regarding future demand chiefly for the Scottish blended product.

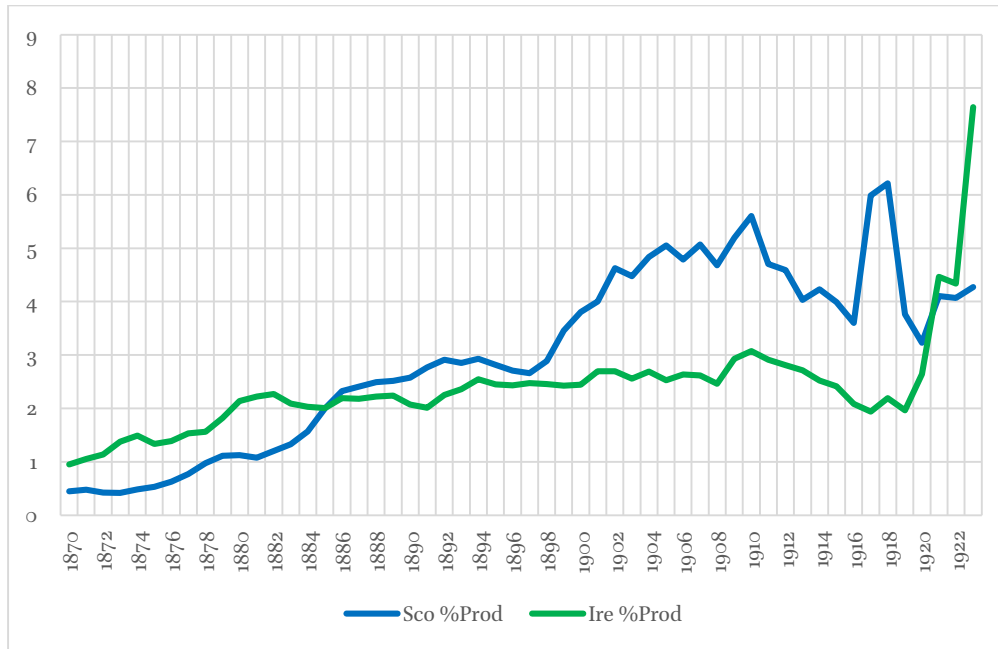


Chart 9: Stocks in Bonded Warehouses in Ireland and Scotland as a Ratio of Annual Production by Year 1870-1922.<sup>78</sup>

Higher levels of stocks are also part of the narrative of this period in Scotland termed the 'golden age of whiskey'. Another important factor was that the rate of duty didn't change over the 30-year period from 1860-90. Of course, finally, demand for the product was an important determinant.

#### Part IV – Decline and Demise (Almost) 1900-25

Right across the United Kingdom of Great Britain and Ireland demand for whiskey fell at the turn of the twentieth century and resulted in a period of oversupply and low

<sup>78</sup> Data source: Commissioners of Internal Revenue Annual Reports, various 1872-1906; H.M. Commissioners of Customs and Excise, Second Report 1911 cd.5827 xv.187 vol.15, pp.27-8; H.M. Commissioners of Customs and Excise, Fifteenth Report 1920 cmd.1082 xiii.399 vol.13, pp.38-41.

sales due primarily to depressed demand in the English market. In Ireland these developments prompted a strategic merger between three of the major Ulster patent-still distillers in 1902; Watt (Derry), Irish Distillery Ltd (Connswater, Belfast) and Avoniel (Belfast) and together they formed United Distilleries Co. Ltd (UDL).<sup>79</sup> Similar efforts at consolidation in Scotland by DCL were also in train in order to reduce the scale of production there and to put a floor under the price of grain whiskey. In Ireland UDL dominated the market for patent-still spirit and became one of the key players in UK second only to DCL. UDL had several Coffey stills having an overall potential output of 6 million gallons<sup>80</sup> of grain whiskey and became a major supplier to the grain whiskey blenders in both Scotland and England.

DCL in Scotland was concerned at these developments in Ireland as they coincided with DCL's own attempts to consolidate the Scottish industry through the purchase of a number of grain distilleries there. Their objective through these acquisitions was to reduce excess grain spirit capacity in Scotland by closing the acquired establishments. Inevitably a conflict between the two entities emerged which was only resolved in 1905. At this time UDL planned to purchase a disused brewery in Edinburgh with a view to setting up a grain whiskey distillery there. The objective of UDL was to avail of the higher prices prevailing in Scotland that were well in excess of Irish prices for the equivalent product at the time. Weir<sup>81</sup> describes this potential expansion into Scotland and the Scottish grain whiskey market by UDL<sup>82</sup>. However, this initiative by UDL mobilised DCL into action to protect their own market and also to control the price of grain whiskey prevailing in Scotland. Ultimately an agreement was reached between these two key players in 1905 when both accepted an exchange of shares and directors; DCL of Scotland acquired 50 per cent of the shares in the Irish entity while UDL acquired a 9.8 per cent stake in DCL.<sup>83</sup> This arrangement worked reasonably well initially enabling the price of Irish grain spirit to be raised in cooperation with other Irish patent-still producers. This was enabled through the Irish Distillers Association,

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<sup>79</sup> Weir, *In and Out of Ireland*, p.54.

<sup>80</sup> See Townsend, *Lost Distilleries*, p.111.

<sup>81</sup> Weir, *In and Out of Ireland*, p.54.

<sup>82</sup> This initiative was not unlike the motivation behind the acquisition of the Phoenix Distillery in Dublin by DCL back in 1878 i.e. to gain access to the competitor's market to avail of the higher market price prevailing there.

<sup>83</sup> For the background to this see Weir, *In and Out of Ireland*, pp.54-7.

which was formed in 1905 consisting of UDL and the other patent-still distillers in Ireland.<sup>84</sup> However exports to Britain were what mattered to UDL rather than the Irish market.

In 1904 over 12.5 million gallons were distilled in Ireland and over 8.6 million were exported, consisting mainly of grain whiskey. Probably the greater share of these exports entered Scotch blends rather than being marketed under Irish brand names in Britain. UDL put little effort into marketing, as informed by Royal Commission in 1908.<sup>85</sup> At this time Irish Distillers such as Roe, Jameson & Power continued to dominate the smaller and contracting Irish domestic market for potable spirit.

Market decline continued right through the first decade of the new century, particularly in the large industrial cities of England. The working-class consumers there were targeted by Ulster and Scotch blenders but they were particularly price sensitive, at the same time the Irish market contracted even more in response to huge rises in duty, from under 15 shillings per proof gallon in 1909 it rose to over 72 shillings in 1920.

Nevertheless, the war years 1914-18 offered some opportunities to the Irish distillers as there were less restrictions relative to the Scottish ones. Additionally, in 1915 legislation was introduced in Great Britain and Ireland requiring whiskey to be matured for a minimum period of three years.<sup>86</sup> The Dublin distillers had long championed the benefits of maturing the pot-still product that they produced, but this particular legislation was proposed as an emergency measure during the First World War period. It emerged as a compromise to counter the original proposal of Lloyd George the British chancellor, who wanted to cease production of whiskey altogether as drunkenness was a problem in some munitions factories at the time.<sup>87</sup> However, the Irish Parliamentary Party (in support of Irish distillers) opposed this measure and

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<sup>84</sup> Cork Distilleries Co., Middleton, Malcolm Brown & Co., Dundalk.

<sup>85</sup> 'Royal Commission on Whisky and Other Potable Spirits 1908' (Parliamentary Papers).

<sup>86</sup> Ireland, Scotland and England (Wales).

<sup>87</sup> Lloyd George was chancellor while the issue was being debated. Ultimately Reginald MacNeill was chancellor as the actual legislation was going through parliament.

fearing defeat by the combined Tory and Irish Party votes, Lloyd George introduced the Immature Spirits Act as a compromise. The Act required distillers to retain the spirits they produced in bond for a three-year maturity period.<sup>88</sup> The objective now being to at least reduce the quantities of whiskey going to market as opposed to an outright ban on production.

The legislation was really motivated by temperance considerations rather than any view on what exactly constituted whiskey, although a debate on this question had been in progress since as far back as the introduction of the Coffey still in the 1830s. The Dublin distillers who produced a quality pot-still-based product considered the output of the Coffey or patent still to be 'silent spirit' or 'sham whiskey'.<sup>89</sup> A Royal Commission was established in 1908 and in 1890 the Select Committee on British and Foreign Spirits had already investigated what exactly constituted whiskey. Prior to these official investigations the Dublin distillers of George Roe, William Jameson, John Power and John Jameson produced their own report titled 'Truths about Whiskey' in 1878. The consistent argument from the Dublin distillers was that the patent-still product was not whiskey, but whatever the merits of their arguments in reality they were fighting a losing battle. No report fully accepted their point of view but despite these official findings the business strategy of the Dublin distillers was unchanged believing that only their product was truly whiskey and sooner or later all whiskey consumers would awaken to this reality. Ultimately given the proliferation of blenders and patent-still distillers, particularly by 1908, and their substantial consumer base, these pot-still distillers were fighting an uphill battle.

But, to some extent the pot-still distillers got lucky (in the end) as the 1915 law favoured their product which improved with aging over the patent-still distillers whose product showed no discernible improvement with age. Perhaps, but at this stage the taste for the lighter, blended product was well established and it was also less expensive than the pot-still product.

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<sup>88</sup> The initial impact on distillers was lessened as a two-year period was agreed on an interim basis – Hansard Immature Spirits (Restriction) Bill vol.71: debated on Tuesday 11 May 1915.

<sup>89</sup> Jameson et al, *Truths about Whisky*, p.33.

The Immature Spirits Act 1915 set a minimum aging of three years for spirits entering the market and had the effect of increasing production costs and warehousing costs. In addition, disruption caused by the First World War led to a large reduction in spirits consumed across England and Wales, Scotland and Ireland from 29 million gallons in 1915 to 10.3 million gallons in 1917 – see Chart 10. Prohibition in the US in 1919 further reduced demand in a key market for UK exports.

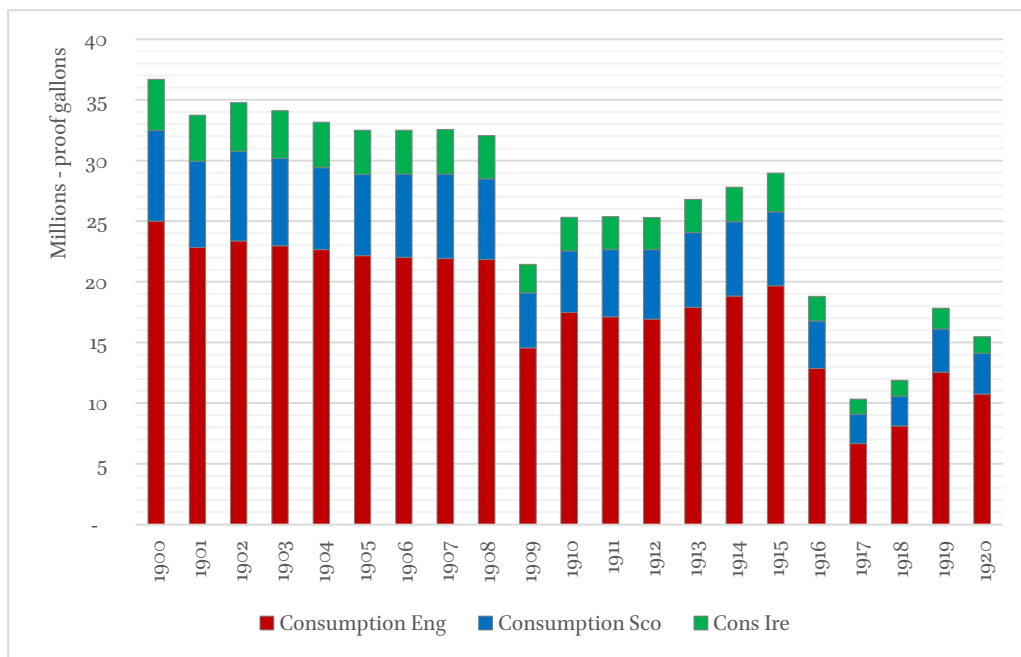


Chart 10: Total Consumption of Whiskey in Ireland, Scotland and England 1900-20 (in proof gallons).<sup>90</sup>

In the north the Irish distillers in UDL were particularly hard hit by the Immature Spirits Act 1915 as they already held considerable stocks of immature spirit. In general, production in Ireland generally held up during and immediately after the war (see Chart 6). However, the very large trade in Irish grain whiskey sold to Scotch blenders and English traders was coming to an end. UDL's position in 1921 worsened as they were 'at present deprived of the large filling orders they usually got from Dublin and the

<sup>90</sup> Data source: cited above.

south of Ireland owing to a political boycott<sup>91</sup> and an anxiousness regarding a loss of trade due to destruction of distilleries.<sup>92</sup>

In attempting to diversify their activities the Irish distillers in UDL formed Distillers Finance Corporation (DFC) in 1913. The objective was to develop the yeast and industrial alcohol derivative businesses which were becoming increasingly important for the industry. By 1915 five Irish patent-still distillers were making yeast. In 1920 DFC formed the International Yeast Company in partnership with the Fleischmann company of New York which had acquired a new process of yeast manufacture.<sup>93</sup> They did this without informing or involving DCL, which had UDL board members at the time.

Seeing these developments, DCL which had 70 per cent of the UK yeast market, was concerned UDL was still DCL's largest surviving competitor. Fortunately for DCL, in Bielenberg's estimation, UDL didn't have the stomach for the threats posed to their interests by Irish political instability.<sup>94</sup> For example, between 1920 and 1922 severe sectarian attacks in Belfast and Derry resulted in 500 Catholic-owned businesses closing and a quarter of the Catholic population in Belfast being expelled from their homes. Faced with declining sales UDL agreed to a defensive takeover in 1922 by DCL, the sale price<sup>95</sup> was £2,996,000 including cash assets of £1,200,000. Weir described it as a bargain for DCL and of major strategic significance and at the same time as a major loss to Irish industry.<sup>96</sup>

Dramatic contraction in demand continued after 1919 with war rates of duties of 72s. 6d. retained in both north and south of Ireland. This resulted in a decline in production, consumption and ultimately profits in the industry. The Irish Free State

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<sup>91</sup> D.S. Johnson, 'The Belfast boycott, 1920-1922' in J.M Goldstrom and L.A Clarkson, *Irish Population, Economy and Society – Essays in Honour of the Late K.H. Connell* (Oxford: Clarendon Press, 1981), pp.287-307.

<sup>92</sup> Weir, *In and Out of Ireland*, p.59.

<sup>93</sup> McGuire, *Irish Whiskey*, pp.352-3.

<sup>94</sup> A. Bielenberg, 'The Irish Distilling Industry under the Union' in D. Dickson and C. Ó Gráda (eds), *Refiguring Ireland: Essays in Honour of L.M. Cullen* (Dublin: Lilliput Press, 2003), p.305.

<sup>95</sup> Ibid, p.303.

<sup>96</sup> Weir is referenced in Bielenberg, *Irish Distilling Industry under the Union*, p.303.

which was established in 1922 was particularly short sighted in its dealings with the industry and saw the sector primarily as a 'cash cow' i.e. a source of scarce tax revenue. Prohibitive excise demands, general recession and the reemergence of illicit distilling industry were a feature of the first years of the Irish Free State, together with a loss of export orders and confidence. In the north patent-still distilling was now in the hands of DCL which took all its Irish distilleries out of production by the end of the 1920s. By 1925 the Londonderry distilleries had ceased production and by the end of the decade the Belfast ones had stopped production as well. Dunvilles, the remaining independent distiller in Northern Ireland, went out of production through a voluntary liquidation in 1936 selling up at a profit rather than risking its assets in what looked like an unpromising future for the Irish industry. The Scottish industry also had to cope with falling demand, but its contraction was considerably less marked than in Ireland where the industry almost completely collapsed.

The near collapse in distilling activities in the Irish Free State wasn't helped by the extension of the three-year aging period required in the 1915 Act by a further two years' maturation for the spirit to qualify to be designated as whiskey by Saorstát Eireann legislation. This legislation in 1926 does seem to be an 'own goal' by Irish policymakers. The debate in Dáil Eireann<sup>97</sup> in 1926 was a somewhat informed one, it was understood by the participants that the Irish whiskey designation applied to a product from both Ireland (Saorstát) and Northern Ireland. It was clear to the participants that different maturation periods would co-exist following the passing of the 1926 Act in the Free State only. The parliamentarians understood that whiskey produced in Northern Ireland was mainly but not exclusively<sup>98</sup> patent-still grain whiskey and wouldn't benefit or improve on account of the extended maturity period. Pot-still whiskey on the other hand, which was mainly produced in the south, would improve with the additional two years' aging. Rather than this measure being a further temperance-based change, the objective of the 1926 Act was to create a higher-quality product by extending the maturity period by a further two years.<sup>99</sup> But this also meant that poorer quality patent-

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<sup>97</sup> The Irish Free State parliament.

<sup>98</sup> For example, Comber distillery, County Down, and Bushmills, County Antrim, were pot-still distilleries.

<sup>99</sup> Comment during the 1926 Dáil debate by Ernest Blythe, Minister for Finance: "The position certainly is that we must, so far as we can, by legislation, see that the reputation of Irish whiskey and its character are maintained."

still whiskey from Northern Ireland and blends from Scotland would be more expensive to bring to the Irish market without any appreciable improvement in quality after having been aged for a further two years. The legislation was therefore largely protectionist in nature as it favoured the domestic product over whiskey imports from Northern Ireland and Scotland. Critically, there was no discussion in the Dáil of the adverse impact of the legislation on the export market for Free State distillers, and the question is whether this was given sufficient or even any consideration by the lawmakers.

During this period the Scottish distillers despite the contraction in demand comprehensively out competed and out flanked their Irish rivals. Production statistics for Ireland show a decline after 1919 in relative and absolute terms with output falling drastically in both the North and the Irish Free State. Irish output fell from over 11 million gallons in 1920 to under one million gallons in 1926 with total Northern Irish and British production in the same years falling far more gently from 47 million gallons to 28 million gallons. The Irish distilling industry over a period of seven years almost completely collapsed.

## Conclusions

This paper opened by highlighting the dominance of Irish distillers over their Scottish competitors in the early nineteenth century, although, as has been discussed throughout the paper, this dominance was relatively short lived. Nevertheless, until early in the twentieth century Irish distillers remained an important element of the industry in the UK and internationally.

The impact of the Distillery Act 1823 on the industry in both Ireland and Scotland was immediate and led to increased production in both countries. The success derived

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Competing whiskey is made in the main by a cheaper process. It is a whiskey consisting mostly of spirit which can be obtained at a cheaper rate and the Irish whiskey cannot compete with it on the mere basis of price. If it can compete and hold its own, it must do it on the basis of quality and just as we have certain provisions on the Statute Book for the purpose of seeing that Irish butter and eggs are up to a certain quality, it seems to be proper and desirable, that corresponding steps should be insisted upon with regard to Irish whiskey.'

from setting a uniform and significantly lower rate of duty on spirits produced in both Ireland and Scotland. This removed the possibility of local arrangements creating a competitive advantage for either set of distillers and also ensured a more competitive price for the product. The changed arrangements for bonded storage of the distilled product where duty was only paid at the point of sale rather than following production also encouraged increased levels of activity. Additionally, the introduction of the Spirits Act in 1860 and the changed warehousing regulations in 1848 facilitated access for intermediaries as well as distillers to the warehouses. Extensive blending and bottling activities took place in these bonded warehouses after 1860. The Act also encouraged the entry into the industry of smaller distillers with changes in the taxation of stills.

Throughout most of the period discussed the English market for whiskey was rapidly expanding and this created a context for growth in the industry. The 1823 Act introduced significant improvements in the regulatory framework and facilitated these positive developments in distilling in both Ireland and Scotland.

It is debatable whether the Great Famine in Ireland really disadvantaged the Irish distillers. However, the cross-society nature of the temperance movement meant it probably had a greater impact on demand as more consumers of 'legal' or 'parliament' whiskey renounced the use of alcohol for life.

More generally the 1823 Act introduced a more practical approach to regulation and taxation of the whiskey trade which gave the industry a new lease of life. These stipulations helped support the industry across the entire period under consideration here. For example, with more stability with rules and regulations regarding still size and so on being replaced by a still licence fee it dramatically improved the working capital arrangements of distillers in both countries.

Then looking at the two major players in the industry, Scotland and Ireland, why did the industry ultimately prosper in Scotland and largely fail in Ireland? It seems to me that the answer revolves around meeting the demand for whiskey in the English

market and the strategies pursued by distillers in both countries. The earlier amalgamations and consolidation of the industry in Scotland by DCL and their every action following incorporation worked towards a more successful outcome for the Scottish distillers. A few acts stand out not necessarily because they were commercially successful, but rather because they indicate an approach to risk taking and innovation such as the establishment of the Phoenix Distillery in Dublin. The blunting of the ambitions of UDL by DCL was also a major success in seeing off the attempted establishment of a distillery in Edinburgh by UDL. Ultimately the takeover of UDL and the closing down of the Irish distilleries ensured the continued success of the Scottish distillers.

The critical role of blenders in the Scottish industry undoubtedly worked to their advantage over the Irish industry. The emergence of blender led brands, created by the combination of the patent-still and pot-still output of various distilleries across Scotland, resulted in international brands that have remained instantly recognisable and is probably the single largest explanatory factor for the ultimate success of Scotch compared to Irish whiskey during this period.

From an Irish perspective the promise and opportunity presented by the 1823 Act was not realised by the Irish distillers. They initially introduced patent stills faster than their Scottish competitors, but this initial enthusiasm was not sustained and they were relatively quickly overtaken by Scottish distillers by the mid-nineteenth century. Then, when the capacity existed for producing considerable amounts of patent-still whiskey later in the century, they didn't pursue a coherent or even any type of marketing strategy in terms of brand identity. They also held stubbornly to the quality of their pot-still triple distilled product and didn't engage seriously in creating blended whiskey products and probably created an opening for less legitimate blending of the Irish whiskey by others.

Ultimately Irish whiskey fell from the status of being a premium drink earlier in the eighteenth century. Was there a lack of ambition and a lack of confidence on the part of the Irish distillers who focussed more on the domestic market? At the same

time the Scottish merchants and blenders were busy marketing their product with considerable success internationally.

In the end the Irish distillers were not helped by the actions of the fledgling cash strapped Irish Free State government. Their short-term perspective on the industry was driven by tax revenue considerations rather than looking to its future potential. Ireland certainly had a comparative advantage in whiskey production with a plentiful supply of water, barley and other cereals (most of the time) and a climate that was ideal for the distillation of whiskey. It is only now in the early twenty-first century with the multinational Pernod Ricard acquisition of Irish Distillers Ltd and also the takeover of Cooley Distillery by Jim Beam (Suntory Global Spirits) and the emergence of Teeling and other smaller distillers that the potential for this industry in Ireland is being exploited.

### **Contribution to the Literature**

This paper has highlighted the importance of the 1823 Act in explaining the forward trajectory of the whiskey industry in Ireland right through the nineteenth and early twentieth centuries. The parallel developments in Scottish industry have been continuously referenced. The main focus of the narrative in the existing literature is related to the implementation of the Coffey still. I have developed this theme and demonstrated that Irish distillers who were the early adopters of this new technology were overtaken by the Scottish distillers by mid-century. Additionally, the paper explains that in the latter part of the nineteenth century the majority of whiskey exports from Ireland emanated from Coffey stills. This is a well-established theme in the literature. Along with presenting a comprehensive picture of the development of the whiskey industry in Ireland this paper has shown a number of key linkages. A line is drawn from the introduction of the Excise Act in 1823 through the Warehousing Act 1848 and the Distillery Act 1860. The latter acts could be seen as elaborations on the 1823 Act when it comes to the storage of whiskey. These developments in the governance framework presented opportunities around the storage and critically the blending and bottling of whiskey by blenders and merchants by 1860. It was, however, the Scottish industry that saw the possibilities offered which goes a long way towards

explaining the greater success of the Scottish industry. This same topic is also associated with the amendment to the Immature Spirits Act 1915 in the Irish parliament that extended the required maturity period from three to five years in 1926. Again, the focus is on the stocks in bonded warehouses but the consequences for the export of Irish whiskey by the policymakers in Ireland were ill considered and almost finished the industry off entirely. As a career economic statistician, I have kept my focus on the key indicators such as production, consumption, investment including inventories (stocks) and exports of the whiskey industry. In preparing the paper I have tried to demonstrate the value of this data-focussed approach. Ultimately the picture drawn is of an Irish industry that was conservative and cautious or as Madeleine Humphreys<sup>100</sup> says, lacked confidence.

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<sup>100</sup> Madeleine Humphreys, 'An Issue of Confidence: The Decline of the Irish Whiskey Industry in Independent Ireland, 1922-1952', *Journal of European Economic History* (1994) 23:1, p.93.

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<sup>101</sup> Almost every annual *Report of the Commissioners of Inland Revenue* and the *Reports of the Commissioners for H M Customs and Excise* 1857-1922 have been consulted and data has been appended to my database. Only the key reports in terms of data presented are listed here.

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