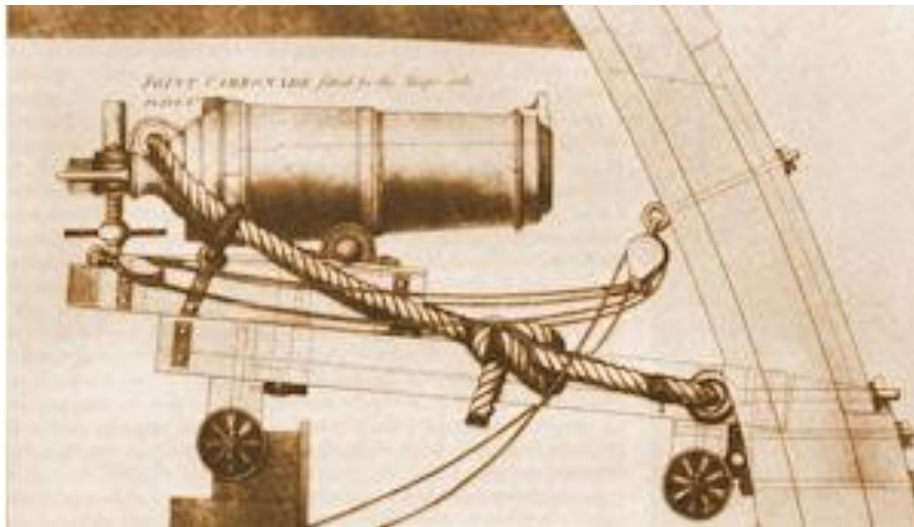


Robert Burns – Excise Officer



Prepared by Tony Grace for the Calgary Burns Club, April 2015, from an earlier paper for the Schiehallion Society

The world of Robert Burns' time appeared to think that it was a dishonor for Scotland's Bard to work for the Excise – to be a Gauger as they were called, and even Rabbie himself had mixed feelings about it although in the end he deemed the benefits worth it. The coming of the Excise to Scotland had followed the Union of the Parliaments in 1707 as Westminster tried to extend English government reach into Scotland and new taxes on such things as malt and spirits were introduced but strongly resented. However for the last seven years of his life, Burns gave himself seriously and conscientiously to a service that was more honourable and efficient than many other branches of government at that time. Despite his meteoric rise to fame in Edinburgh he was painfully aware of the lack of income and security for himself and his ever-growing family in continuing as a tenant farmer. In the Excise there would be no loss of income because of bad land, a bad harvest or inclement weather. He was not the first, nor would he be the last writer to look to the Service to provide an albeit meagre living to support literary work. Others who had done or would do the same include Elias Ashmole, William Allingham, Geoffrey Chaucer, William Congreve, Daniel Defoe, John Dryden, John Galt, Thomas Paine, Adam Smith, and William Wordsworth. I will try to show that Burns was a very competent employee in his work and as such he enjoyed the respect and goodwill of his colleagues and superiors. In his "Character Book" – which was the official record of his employment – there is a reference, **"the poet does pretty well"**. This was high praise in that service.

The Excise both in England and Scotland was held in considerable contempt and its Officers were universally hated and despised. In his dictionary published in 1755 Samuel Johnson defined Excise As **"a hateful tax levied upon commodities and adjudged not by the common judges of property but by wretches hired by those to whom the excise is paid."** It would appear therefore an unlikely place for Burns to seek employment. With his Jacobite lineage and his revolutionary leanings he would seem to be in a direct conflict with holding any Government office under King George III. Burns' heart-felt nationalistic feelings would appear to be contrary to any employment in the Scottish Excise which was still held by many Scots as a symbol of the hated Act of Union.

Before looking at Burns' role in the Excise it is worth providing some background information on the Service itself and what the work he was to perform entailed. As indicated above the Scottish Excise had been founded in 1707 and was responsible for a bewildering range of tax duties on: auctions, beer, bricks, candles, cocoa, coffee, cider, glass, hides and skins, malt, pepper, printed calico, soap, spirits, tea, tobacco, wine and wire. Officers of the Service were required to know the duty due on all these items, how to measure them and to collect the monies due. To this end, Scotland was divided into areas, districts and stations, these last being the basic unit of Excise administration with an assigned officer, or Gauger, in each one.

The fundamental system of control in a Station was that any person who proposed to perform work in any excisable trade – brewer, maltster, tanner, paper maker, brick maker, chandler, distiller etc. – was required by law to declare to the Officer the premises at which the work was to be carried out, as well as to list all the various vessels and utensils to be used in the trade. Once this had been done and the necessary licence granted, the trader was then compelled to notify the Officer in writing before any manufacturing operation was performed, listing the quantities of any materials to be used. The Officer was then required to visit the premises at times of his own choosing, check that everything was in order, including examining the Trader's books. He was also expected to visit the premises frequently during the

manufacturing process at different and random times – both day and night – to ensure no undeclared activity or fraud was taking place. All this had to be documented in the Officer's own journal which was then reviewed in turn by the Officer's supervisor.

In addition to all this, each Officer had to ensure that there were no illicit operations in the area of his station – no easy task when just about everything was on a small scale and fundamentally a “home industry”. One of the more onerous aspects of the job involved checking all the dealers in the various excisable goods. Under the law all spirit and wine merchants, tobacconists and tea dealers not only had to be licensed but were required to maintain accurate stock records and were not allowed to move any of these goods without a permit from the Officer who was required to check the various dealers' stocks regularly and to monitor their records and accounts to ensure they were an accurate reflection of the materials on hand. At the end of each day the Officers had to keep a journal of all his visits and surveys, up-date his own ledgers of his traders, write up reports and complete duty returns and vouchers. To help him do this he had to keep up to date with all changes in Excise legislation and instructions. The only way of doing this in Burns' time was to painstakingly plod through the appropriate Acts of Parliament, copies of letters and instructions from the Board, any fragmentary memoranda and notes made from verbal instructions. It was only after Robert Burns had died that the first complete abstract of Excise Laws was published – and even that was over 900 pages long.

Burns' primary reason for seeking employment as a Gauger was the regular income that it would provide despite the long hours demanded, the physically arduous work itself, its attendant dangers and indeed the unpopularity of the Service itself with the general population. The salary was fifty pounds per year – as opposed to curates at thirty to forty five and university professors at sixty pounds. The average wage at that time was about forty five pounds. Another factor was the security that such employment provided in that it was not affected by trade or other business fluctuations, and as long as an Officer acted sensibly, worked reasonably diligently, avoided excessive drinking and steered clear from politics he had a job for life. There were also opportunities to augment the basic salary as Officers were entitled to receive half of the proceeds realized from seized smuggled goods as well as twenty five pounds for each smuggler convicted. In addition there were good chances for promotion to Supervisor of an area and even to Collector for a district. Such promotions were based on merit and strange to relate, patronage appeared to have little impact. Any Officer who showed reasonable ability could expect to become a Supervisor within nine years – and the indications are that had Burns lived he would likely have become a Supervisor in about seven years – which would seem to confirm his abilities in his work.

Incredible though it may seem, Scottish Excise positions were pensionable, which would also have been a further and significant attraction to Burns. Although the pension was fairly basic – certainly not attractive enough to persuade people to retire and it is a fact that most Officers died in post with few surviving beyond the age of sixty. Officers who wished to retire applied to the Board and requested a pension, and the Board would consider each request separately and award – or not – a pension, which would likely be between eight and sixteen pounds a year. This pension plan also included a provision for Officer's widows and orphans – probably unique at that time. After Burns died, Jean Armour received a pension of eight pounds a year until 1821 and then twelve pounds a year until she died. Perhaps it is becoming clearer why a post in the Excise was such an attractive proposition to Burns in that it offered certain and steady work, a regular income with the opportunities for extra payments, good promotion

prospects and the security of a pension for himself and his family,* all of which would surely outweigh the ignominy (as Burns himself put it) of working for the Excise.

Employment in the Excise Service was much sought after but was definitely no sinecure. The Service Commissioners who were appointed to run the Service had a large influence over who was employed and there appeared to be a policy of appointing people who were related to serving Officers. This led to a strong *esprit de corps* and a supporting of each other – and in fact they sometimes referred to each other as “brother” – which in itself has interesting connotations. Burns’ first requirement was to obtain a certificate from a serving Officer confirming he met the minimum requirements for employment which included having an understanding of the first four rules of “vulgar and decimal arithmetic.” The completed application form was then submitted to the Commissioners who accepted it and Burns then moved on to the next stage which was a period of instruction by James Findlay a Tarbolton Exciseman. This was then followed by an examination by a Supervisor in which he was also successful.

Burns had originally considered a career in the Excise at least as early as 1786 – the same year that the Kilmarnock Edition was published and that he went to Edinburgh. It is not clear how he came upon the idea although some of his friends may have put the thought in his head. I have long believed that Rabbie was a well-educated man – certainly by the standards of the day, despite being constantly portrayed as a simple ploughman - a myth started by one of his early reviewers, one Henry MacKenzie writing in the Lounger Magazine. Yes, his formal schooling could be described as sporadic and fragmentary, but he read voraciously, had a good grasp of English grammar, had some French and had also been tutored in arithmetic. In addition,* in 1773 he had attended what we might refer to as summer school to improve his handwriting – one of the qualifications for the Excise was **“to write with a good hand.”** Finally he had been taught **“mensuration, surveying, dialing and etc.,”** which would stand him in good stead in his future work with the Excise. In some ways it seems as though Burns’ life to this point was preparing him for work as an Excise Officer.

He finally had his signed commission in July of 1788 – a bare month after he started farming at Ellisland, and with this he could take up any post that was offered to him. His own plan was to combine farming with working for the Excise, and to this end he persuaded the Dumfries Collector to remove from office the individual currently responsible for the area in which Ellisland was located and to then have himself appointed, and he was able to achieve this with the help of some friends in high places. By September he had completed the necessary formalities and was put to work. These formalities included the swearing of three oaths – one of allegiance to his monarch King George III, one of office to show no fear or favour and one of abjuration which included acknowledging that King George was the true and rightful monarch. A certificate for this last oath had to be carried on his person at all times and to be able to produce it when so requested by a superior Officer. Finally he needed a signed certificate confirming that he had received – **“the sacrament according to the usage of the Church of Scotland.”**

Burns’ plans to combine farming with his work as a Gauger proved short-lived. His station was by far the largest in the Dumfries district covering ten parishes and consisting of five separate rides totaling 170 miles. He had to survey one full ride each day but in an irregular and random manner, and even required him on occasion to make surprise return visits to places already visited on that day. His station comprised two tanners, eleven maltsters, two publicans who brewed their own beer, three wine

dealers, twenty one spirit dealers, twenty seven tobacconists, fifteen tea dealers and twenty two compounders – these latter being victuallers who brewed infrequently. Every excise duty had its own precise written instructions as to the number of visits to be made, their frequency and timing, the various control checks to be applied, what gauges and dips were required and the kind of accounts to be kept. Every survey – as it was called – had to be recorded in detail in a specimen book kept at the trader’s premises and available to the Excise Supervisor for his check visits. In addition every Officer had to keep his own journal of his activities each day, as well as of the Trader’s, which also had to be available on request by the Supervisor. All this led to long days in the saddle followed by busy evenings keeping his records up to date. It has to be pointed out that all Excise Stations were schemed on a fortnightly basis with only one day of rest allowed – Sundays excluded.

Initially Burns seemed to be pleased with his life as a Gauger. At the end of 1789 he wrote ***“I have found the Excise business go on a great deal smoother with me than I had apprehended... nor do I find my hurried life greatly inimical to my correspondence with the muses...”*** However the onset of winter combined with the effort required by the farm, led to a breakdown in his health and he came to realize he would have to get out of the farm. His horse – Jenny Geddes – which had carried him on his various tours around Scotland, as well as on his rounds as an Excise Officer, died in February of 1790 and he further realized that it would be best for him if he could obtain a Station in Dumfries itself where no horse was required and the surveys much less challenging to his health. So again, using the influence of friends in high places,* he managed a transfer to Dumfries in the middle of 1790 despite it being normal to spend at least two or three years in an out-ride before making a move to a town. We need to remember that even with all this – his poor health, the long hours and looking after the affairs of the farm – he was still writing numerous letters as well as composing poems and songs – and we can’t forget that he also produced at this time what many considered his best work – **Tam O’Shanter**. It was also at this time that he was collaborating with James Johnson on the **Scots Musical Museum**, and in fact wrote many of the songs that appeared in the **Museum**.

Burns’ new Station was much more manageable and suited him well. It covered about a third of Dumfries and he had no more than four miles to walk in total, though for the first sixteen months he had to “commute” from Ellisland. In this new Station he had fifty two tobacco dealers, one tobacco manufacturer, nine victuallers, one chandler and one brickmaker.

Despite covering a much smaller area than his previous Station, Burns still found he was working long hours and soon started to sleep upstairs at the Globe Inn, his favourite hostelry in Dumfries, and enjoyed the company there in general and Ann Park in particular. She was a barmaid at the Globe and subsequently gave birth to a daughter in March of 1791, some ten days before Jean gave birth to her own son;* Jean went on to raise both children as her own. It was during this period that Burns became involved in some political elections by satirizing the opponents of his friend Robert Heron who was standing for a seat in Parliament - something that was strictly forbidden to Excise Officers.

By 1791 Burns had settled into the life of an Excise Officer, declaring that ***“the work was easy.”*** In January of that year he heard that he was on the promotion list, such a speedy rise having little precedent in the Service; it normally required at least six to seven years’ experience in total, which would include three years in a foot-walk Division. At this time Burns had only sixteen months in total in

the Service, of which a mere six months had been on a foot-walk in Dumfries. It is now known that had he lived he would have been promoted to Examiner and to Supervisor in Dunblane in 1797. It has to be accepted that Burns was an exceptional Officer. His record showed that he had not been admonished thus far, a truly rare occurrence, and that he had also detected a high number of offences in his first Station. Burns was delighted with the news of his potential promotion and wrote to a friend, ***“I am going on, a mighty tax gatherer before the Lord and have lately had the interest to get myself ranked on the list of Excise as a Supervisor.”*** At the end of 1791 Burns finally quit Ellisland and moved to a tenement in Dumfries on the Wee Vennel, above the office of his friend John Syme.

The south-west coast of Scotland from Southernness Point to the Cumbraes was a notorious smuggling area. Despite this fact, there is only one recorded smuggling incident that we know of for certain that involved Burns,* and that was the seizure of the Rosamund. In early 1792 a concerted effort was staged to clamp down on the smuggling and word was received that a landing was to be made. It appeared that the ship was caught without enough depth of water to sail, and after several unsuccessful attempts to board her during which much shooting ensued, the crew abandoned the ship on the English side of the Solway, before it was finally captured. It is not clear as to the exact role Burns played in all this as he himself never referred to it. However his biographer John Lockhart paints a highly coloured version of the story as well as Burns’ role in it, parts of which were later proved to be extremely fanciful. The ship and the remains of the cargo were subsequently auctioned in Dumfries. It was later rumoured that Burns himself had purchased four carronades (small cannon manufactured by the Carron Iron Works) and sent them on to France as support for the revolution, although (so the story goes) they never got there, being impounded by Customs at Dover. However there is no hard evidence to support any of this, which of course could well have put him at odds with his employers.

May 1792 saw Burns move to his third and last position in the Excise. Again calling on his friends for help, he became the Officer for the Port Division of Dumfries, which at that time before the river silted up was a port of some significance on the west coast. This promotion did provide an increase in salary to seventy pounds, but was not in fact the promotion he sought. The attendance of Excise Officers at ports originated with the difference between “inland” duties as opposed to the “import” duties, these latter being collected by Customs. The main goods liable for extra Excise Duty on import were wine, spirits, tea and tobacco.

This was the most complex and difficult area in the Dumfries District and Burns was responsible for the only common brewery in* the town as well as nine victuallers, six tanners, three tawers in white leather, two chandlers, one maltster and over fifty dealers in Excise goods, so he found himself even busier than in his previous Stations. It was here that he received his first official admonition when he issued a permit to a victualler to deliver some ten gallons of brandy but had not recorded a corresponding reduction in dutiable stock in hand. Further he had not corrected this error during his subsequent visits and for this he was admonished. After spending a full day with Burns, his Supervisor, Alexander Findlater reported ***“Mr. Burns had but lately taken charge of this Division and from that cause, and his inexperience in the brewery branch of the business, has fallen into these errors but promises, and I believe will bestow due attention in future, which indeed he is rarely deficient in.”*** This last comment was indeed a handsome compliment in the Service!! Findlater was the closest and most knowledgeable official to comment on Burns’ performance, in that as his Supervisor he checked on his work at least thirty times

each year. After Burns' death there were several attacks on his reputation and in 1818 Findlater in defence of Burns wrote **"he was exemplary in his attention as an Excise Officer, and was even jealous of the least imputation on his vigilance."** It seems that our Rab was much more than a simple ploughman!!

With everything seemingly going his way and with his life on an apparent even keel and with the prospects of further advancement, Burns seemed to throw caution to the winds through some unwise and rather naïve words and actions. At this time there was a lot of political unrest. This was the time of the American and French revolutions which were making the Government of the day uneasy and seeing sedition everywhere they looked, and even felt that this country could be on the verge of a revolt itself. Anyone expressing sympathy or any sort of support with any revolutionary activities or even mildly criticizing the Government or the monarch was deemed to be a Jacobite and hence a probable seditionist. At a gala performance at The Theatre Royal in Dumfries there was a call to sing the French Republican song **Ca ira** which was only stopped by the singing of the National Anthem, during which Burns remained seated with his hat firmly on his head. At about the same time he wrote a poem called **"The Rights of Women"** which was subsequently published in the Edinburgh Gazetteer and included the sentence **"And even children lisp the rights of man."** All through 1792 he fearlessly and carelessly championed the cause of civil and religious liberty, but he had around him some political and ecclesiastical enemies and in December of that year some **"scoundrel"** denounced him to the Board of Excise which initiated an official enquiry to examine the charge that he was **"a person disaffected to the Government."** Using his silver tongue and calling on the influence of his friends, Burns managed to defuse the situation without any official action being taken, but he did finally seem to realize that he would have to behave himself in a more restrained manner in the future.

In May of 1793 Burns moved his family to the last home he would occupy, leaving the stinking Vennel as it was called,* to Bank Street, now known as Burns Street. The Service allowed a large amount of latitude as to how the Officers organized their working hours as long as the results were obtained, and this ideally suited Burns in his literary endeavours. He also managed to find time for two short tours of Galloway with John Syme in 1793 and 1794. This latter year was not a good one for Burns as he suffered several long bouts of ill health which were now occurring in the summer as well as the winter months, so could not be ascribed to the bad winter weather. In retrospect this was the beginning of a long decline in his health that led eventually to his death. Burns could not afford to take time off as his salary was halved when he did so in order to pay for his stand-in, so he continued to struggle with his duties as best he could. It is now generally accepted that the rheumatism he suffered in his early life, probably as a result of the extremely hard labour of his farm work, damaged his heart, and thus shortened his life, and that he eventually died of endocarditis. One can only admire his will power, determination and dogged perseverance during the last two years of his life – let alone the pain he must have endured.

It is remarkable that with all this going on at the end of 1794 he got his chance to work as a Supervisor for four months when,* ironically,* Alexander Findlater was ill. The existing records show that in this role Burns performed in a most able and capable manner. He worked most conscientiously, and nothing seemed to miss his eagle eye. But he was required to put in long hours – as always – and of course his wider area included both Dumfries and the surrounding Districts, which once more called for long hours in the saddle. Some relief came at the end of 1794 when he finally realized that the investigation into his

conduct would not result in any disciplinary action and that his prospects for promotion in the Service were not diminished. On New Year's Day in 1795, almost in celebration it would seem, he penned the poor man's proud acclaim "**A Man's A Man, for A' That**", including the much quoted lines "***The Rank is but the Guinea Stamp – The Man's the Gowd for A' That.***"

Burns appeared not to like the nature of the Supervisor's job, as well as the limitations a permanent appointment would impose on his other activities; he describes it thus in a letter, "***The business is incessant drudgery, and would be near a complete bar to every species of literary pursuit.***" But he was looking beyond a mere Supervisor's job, as in March 1795 he again wrote "***the moment I am appointed Supervisor, in the common routine I may be appointed on the Collector's list; and this is purely always a business of political patronage. A Collector's salary varies from three hundred pounds to eight hundred pounds a year. They also come forward by precedency on the list and, have besides a handsome income, a life of complete leisure. A life of literary leisure, with a decent competency, is the summit of my wishes.***"

This was the highest point he attained in his career with the Excise and the rest of 1794 brought little joy, only pain and unhappiness. In addition to his poor health, his only legitimate daughter Elizabeth Riddell died and he was too ill to travel to Mauchline to attend her funeral. "***I have lately drank deep of the cup of affliction...***" His health continued to deteriorate into 1796 although it appears he was still performing his Excise duties, as well as continuing with his literary output, into March when the records show his salary was reduced, and from there it was steadily downhill until his death on July 21st.

During his short Excise career, Burns managed to transcend the laborious and monotonous nature of the work. He* patiently suffered the pettifogging and annoying aspects of Excise and bureaucratic minutiae, and survived the rigours of Excise life and withstood the unpopularity of his chosen profession, all no mean achievements for a man of his constitution, character, passion and pride. From being an unlikely candidate for Service in the Revenue, Burns became a dedicated, conscientious and admirable Excise Officer and a very positive credit to the Scottish Excise Service. In return, Her Majesty's Customs and Excise have taken an immense pride in its most illustrious Officer and has been most loyal to his immortal memory. Burns merely hoped that his profession "***would take credit from him***" and this it has done for over two hundred years. The "***poor, damn'd, rascally Gauger***" has passed into the folklore of the department. As William Gladstone wrote in 1895 "***the loyalty of the Excise force to the Poet is very remarkable and does honour to both.***"

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