The bottom line for eighteenth-century British fiscal credibility was the state’s ability to gather revenues. The most important source was an indirect tax upon consumer products via customs and, especially, the excise. Regardless of all other factors, if the state could not consistently harvest taxes it obviously had no credibility to borrow. Consequently, the focus of this talk is upon the mechanisms and experience of the excise in its everyday business of gauging and gathering such revenues. It will also suggest that many of the philosophical and, later scientific, values we associate with an enlightened economy emanated from such state institutions.

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