



1 – Joseph Tudor (1695-1759), 'A prospect of the Customs House and Essex Bridge, Dublin'
(courtesy National Library of Ireland)

Representations of the Revenue Commissioners with respect to a ‘New Custom House’ in Dublin, 1771-1781

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INTRODUCTION

THE MOVEMENT OF THE NORTH-SOUTH AXIS EASTWARDS BY FOUR HUNDRED METRES AS a result of the opening of Carlisle Bridge to traffic in 1795 was a formative consequence of the reshaping of ‘the centre of the city’ of Dublin, which took place during the final decades of the eighteenth century.¹ The complex of administrative, political and developer interests for which this was a goal, and the manner in which they made it a reality, has been outlined in Edward McParland’s seminal analysis of ‘strategy in the planning of Dublin’.² A key part of this process, and one of its primary drivers, was the relocation of the Custom House from its south-side river setting on Custom House (now Wellington) Quay to a more commodious site 700m closer to Dublin Bay on the northern side of the river Liffey. This was neither straightforward nor uncontested. A powerful coalition of municipal, mercantile and political interests, which was firmly centred on the ‘old city’, was possessed of a competing urban vision, the most striking architectural expression of which was the elegant Royal Exchange that opened for business on Cork Hill in 1779.³ They were possessed also of formidable organisational skills, more than adequate resources and a familiarity with the political and law-making process, to which they appealed to resist the efforts to prioritise development to the east.⁴ The 1770s was the key decade in the power struggle between these two contrasting visions for the city, for while the case in support of building a new bridge east of Essex (now Grattan) Bridge acquired much of its impetus from the urban development pursued on the north side of the river by successive members of the Gardiner family and on the south by a variety of interests, of which the Fitzwilliam estate was the most consistently innovative, it could not precede a solution to the problem of what to do with the Custom House.⁵ The availability of the representations emanating from the Revenue Commissioners provides an important insight into this process. Indeed, they not only add to and enhance our under-

standing of the obstacles that Commissioners had to overcome as they contrived to realise their ambition of constructing a bespoke new custom house, but also offer a uniquely documented perspective on the development of the city that deserves to be better known both for the information they contain on this subject and for the incidental detail they offer on the 'old' Custom House, its operation and its decay.

Though described by a visitor to the city in 1732 as 'a large, handsome building', the outward elegance of the Custom House (which was designed by Thomas Burgh (1670-1730) and completed in 1707) did not compensate for the problems posed the city and country by its location and, as time passed, its deteriorating condition. Moreover, these issues were not simply a consequence of age. In 1717, a decade after the building opened, the Revenue Commissioners responded to representations criticising the quayside by instructing 'that ye quay be made as convenient [and] as large as it can possibly [be] for the benefit of trade and ye quicker dispatch of the merchants'.⁶ This notwithstanding, the Custom House served the city, and country, satisfactorily for several decades, albeit at the price of severe congestion in the area. This was already a sufficiently pressing problem by the late 1740s to justify the establishment of a parliamentary committee to investigate the matter. The conclusion of the committee that congestion would be best eased by the construction of a new bridge to the east of Essex Bridge echoed the views of the city's elite developers (Luke Gardiner senior, notably), at whose behest the committee was convened, but theirs was not the only voice raised in its favour.⁷ Prompted by 'the many difficulties and great delays we have experienced', an impressive assembly of foreign 'captains, masters and owners of vessels trading to Dublin' prepared an address in the summer of 1751 for presentation to George II in favour of constructing a new custom house on the other side of the river, 'westwards of Bachelor's Lane'.⁸ It is not apparent who orchestrated this intervention, but if it was prepared in anticipation that an appeal to the King would tip the scales in favour of a positive outcome, it was a mistake. An impressive alliance of 'merchants, traders and other inhabitants' forged by members of Dublin Corporation frustrated a series of attempts in the early 1750s and, again, in the early 1760s to obtain parliamentary approval for a new bridge.⁹

If the frequency with which the issue was raised attests to the attractiveness of the elite developers' vision for the city, as well as to their access to the corridors of power, the capacity of 'the merchants and traders' in the mid-1760s to 'raise a fund in order to enable them to facilitate the erecting an Exchange on the reserved ground upon Cork Hill' demonstrated that the developers did not have a monopoly on grand planning.¹⁰ Moreover, the establishment in the early 1760s of a Committee of Merchants provided the city's commercial interests with an organisational structure that was more capable than the venerable (but increasingly lethargic) Guild of Merchants at representing their interests and lobbying support. They were assisted by influential allies from the political realm on the Wide Streets Commissioners, who were responsible for overseeing the improvement of the city streetscape following their establishment in 1758, and the Revenue Board, which encouraged them to press ahead with the design and construction of a Commercial Exchange. Indeed, this ambitious initiative was afforded such prominence in the mid- and late 1760s that it was commonly perceived that the Committee had been 'incorporated to build the Royal Exchange'. This was not the case, though the fact that the Committee

hosted ‘a sumptuous entertainment at the Tholsel’ in the summer of 1768 when ‘they were honoured with the company of his Excellency [the Lord Lieutenant, Lord George Townshend], and many of the nobility and gentry’ attests to the effectiveness with which they cultivated the good will of the elite during the critical years of the late 1760s.¹¹

The Commercial Exchange was the Committee’s primary focus, but it was not a matter that could be prioritised to the exclusion of other concerns – the functionality of the Custom House most notably – as its deteriorating condition gave increasing cause for concern by the early 1770s. This, certainly, was the perspective of the Revenue Commissioners, whose opinion on how best to proceed changed fundamentally when John Ponsonby, the chief commissioner, was dismissed for opposing Lord Townshend in the House of Commons, and John Beresford, the MP for county Waterford, was elevated to its ranks.¹² A key moment was reached in May 1771 when three commissioners – John Bourk, John Beresford and William Osborne – presented the Lord Lieutenant with ‘a copy of the report’ into the condition of the building they had commissioned from three architects, which supported their conclusion that the Custom House was not only ‘very inconvenient and much too small’, but also in such ‘a ruinous condition’ that ‘the whole fabric’ might ‘suddenly tumble with one crash’. It was, they concluded portentously, in such a poor state ‘that it is absolutely necessary to build a new Custom House with all convenient speed’.¹³

Townshend was too deeply enmeshed in the power struggle that defined his administration to take up another contentious issue that might exacerbate his already difficult relations with the increasingly politicised metropolitan public.¹⁴ Moreover, he was well placed to know that the defects of the building – though clearly significant – were not so grave as to require immediate redress. And, as if to vindicate his judgement, eighteen months elapsed before the Revenue Board repeated their warning – on this occasion to Townshend’s successor, the more sinuous Earl Harcourt, who had taken over at the head of the Irish administration in November 1772. The tone of this missive was hardly any less clamant than their appeal to Lord Townshend, though their acknowledgement that the building ‘does not threaten instant ruin’ did not sit entirely easy with their arresting narration of the building’s defects, or their conclusion that ‘the original building was so faulty in the principles of its architecture that no repair can effectually preserve it’.¹⁵ Be that as it may, Harcourt was disinclined – and with good reason given the fragility of the kingdom’s finances – to authorise immediate action, though his contention that the building might be rendered ‘secure and safe for transacting the public business’ for a year at least by the administration of a programme of ‘proper repairs’ provided them with the opportunity to dilate at greater length on the problems the building presented, and to impress on the Lord Lieutenant their conclusion that the only practical way forward was to identify an appropriate site on which a new and enlarged custom house could be constructed.¹⁶ Meanwhile, the Commissioners had, they advised the Lord Lieutenant on 9th September 1773, ‘caused the most substantial support to be given to those parts [of the building] where such work could safely be executed’. As a result, they conceded that ‘the building may last for ten years’, but it might just as well, they concluded ominously, ‘in its present shatter’d and uncertain condition ... give way to the power of the first storm’. And presuming, as they did, that the case in favour of a new custom house was irrefutable,

they adverted once more to the controversial implications of its location. Indeed, they were so convinced that a new site closer to the sea and on the north side of the river would permit the more efficient (and less costly) collection of revenue and bring such benefit to the city, they concluded this lengthy elaboration of the case in favour of relocation with the suggestion that it was time to take it to the next stage. ‘Sir William Chambers, or some other eminent architect’, should be provided with the sketches they had prepared ‘shew[ing] what offices will be necessary’ and invited to ‘design ... an elegant but simple building in which convenience, solidity and proper œconomy shall be united’.¹⁷

No such invitation was extended, insofar as it is possible to tell, but the Revenue Board did not relent in their desire to move matters along, and in a repeat of what they had done in September they interpreted the ‘commands’ conveyed in the Chief Secretary’s response to their letter of 9th September as an instruction to identify a suitable site. They were assisted in their efforts by a report (previously tabled by the Board of Customs) ‘relative to the situation of a new Custom House’, and they felt sufficiently confident in their choice to advise Harcourt on 28th January 1774 that they had identified a suitable location ‘immediately below the dry dock on the north side of the river’, and, having done so, that it was now ‘requisite to apply to parliament for powers to be vested’ in them to acquire property so that the matter could be set in train.¹⁸

It seemed at that moment that the advocates of the relocation of the Custom House downriver were ready to put their plan into effect quickly, as John Beresford was granted leave by the House of Commons on 9th March 1774 to acquire the property ‘necessary for the purpose of erecting a custom house’.¹⁹ They had not reckoned on the determination of their mercantile opponents, however, or the effectiveness of the pressure they were able to bring to bear once the bill had been negotiated in the House of Commons²⁰ and was admitted to the Irish and British Privy Council boards.²¹ The first hint of trouble was provided at the Irish Council Board, which responded to pressure from municipal interests by deleting the clause specifying that the new custom house would be located ‘east of Bachelor’s Lane’. This was hardly encouraging, but it was of comparatively minor significance by comparison with the recommendations of the Crown’s law officers who were tasked with scrutinising the bill on behalf of the Irish Bills Committee when it was received at Privy Council Board at Whitehall.²² Prompted by the receipt of three petitions – from ‘the merchants, traders and inhabitants of Dublin’, from Dublin Corporation, and from the merchants and insurers of London trading to Dublin, who employed agents to ensure they were afforded a full hearing – the law officers heard the evidence of the petitions over two days. They had, as this suggests, much to take on board. And they were so impressed by the claims of the petitioners that the planned relocation would ‘diminish the value of their properties near the current Custom House’, render the Royal Exchange ‘totally useless’, require the unnecessary expenditure of a large amount of public money when a new and expanded custom house could be provided for a smaller sum at ‘the present location where the city of Dublin has offered ground to enlarge the quays’, ‘prejudice the harbour and ... the navigation of the river’, and diminish ship safety, they recommended that the bill should not be returned. Moreover, the Irish Bills Committee concurred and the bill was formally respite on 10th May.²³

While Irish officials regretted the loss of what Earl Harcourt belatedly identified

as ‘a measure of immediate necessity on account of the ruinous state of the Custom House’, the jubilation of the public mirrored their conviction that the proponents of relocation were an elite clique who put personal gain ahead of the public weal.²⁴ Indicatively, even the *Hibernian Journal*, which eschewed extreme positions on most issues, did not conceal its pleasure that the Privy Council had dealt a deserved reversal to

the machinations of a few ambitious people ... who, by the most strenuous endeavours to carry them through every stage of legislation, contrary to the almost unanimous voice of the best judges, proved the depravity of their own hearts by wishing to sacrifice the internal domestic and commercial rights of three-fourths of this metropolis, together with their numerous correspondents, to the sordid view of aggrandizing their private fortunes at the expense of multitudes more worthy than themselves.²⁵

Given the efficacy with which the opponents of the relocation of the Custom House had pursued their campaign in 1774, it is to be assumed that the Revenue Commissioners pondered the wisdom of following the same course in advance of the 1775-76 parliamentary session, but the identification of additional structural defects in the summer of 1774, necessitating further intervention, underlined the urgency of progressing their plans to secure a replacement.²⁶ Moreover, they were so fully persuaded that theirs was the only practical solution that the session had just begun when John Beresford sought and was given leave to reintroduce the bill he had presented in 1774.

The 1775 bill ‘to enable the Commissioners of the Revenue to purchase such houses, grounds and tenements in the city of Dublin as they shall find necessary for the purpose of erecting a Custom House’ was opposed by the same complex of municipal interests that had resisted its predecessor. Petitions objecting to its provisions were presented to the House of Commons by Dublin Corporation, by the Guild of Merchants on behalf of ‘the merchants and traders of the city’, and by the Committee of Merchants. As a result, the heads were subject to some minor amendment as they made their way through the House of Commons, but the measure that finally emerged on 8th December was comparable in all respects to that which had been forwarded to the Irish Privy Council in 1774.²⁷ In any event, having successfully negotiated this hurdle, the Revenue Board provided the Lord Lieutenant with an updated statement of their case in favour of the construction of a new custom house, and why it should be located ‘eastwards of bachelor’s Lane’, on 14th December.

Guided, in part at least, by the desire to ensure that Earl Harcourt had sufficient information to respond to any queries he might receive from Whitehall, the Board countered the contention of their opponents that a suitable new building could be constructed on an enlarged site on Custom House Quay, stretching eastwards toward the Ferry-boat slip in Temple Bar. ‘The ground offered by the city is a very narrow stripe ... entirely covered with buildings’, they observed, and, in an explicit reference to the obstacles it posed by comparison to the opportunities presented by the ‘unoccupied’ site ‘lower down’ river, they concluded, with respect to the latter, that they would not be ‘embarrassed by situation, which ... must be the case should the site be determined for the ground where the Custom House now stands’. And mindful of the fact that the relocation was widely con-

ceived of as a scheme to enrich ‘two or three individuals’ with a vested interest in the development of the city,²⁸ the Commissioners were at pains to point out that the case in support of ‘a new bridge’ did ‘not enter into the consideration of the point’, that it could not ‘be begun until the Custom House be completely finished’, and that, as it was contingent on the provision of funding from parliament or the city, ‘it cannot be done by surprise’. There was more than a hint of disingenuousness in the manner in which the Commissioners engaged with the issue of a new bridge given the small number of individuals in key areas – the Revenue Board included – with an active interest in progressing both matters, but their desire to separate the two issues was still justified. It certainly did not diminish the vision of a ‘beautiful and commodious’ city they held up as an achievable goal.²⁹

Be that as it may, there was little they could say to convince those, such as the newspaper columnist *Civis*, who had concluded that ‘there is not now any plausible excuse for changing the site of the Custom House’:

The place allotted for the new Custom House is at the extreme of the city, where there are not many trading people; ... consequently it must injure almost nine-tenths of the mercantile inhabitants of Dublin by the extraordinary expence ... the carriage of goods to the respective warehouses will create.³⁰

Impelled by this perception, the commercial, mercantile and traditional urban interests of Dublin Corporation, the Committee of Merchants and the merchants of London undertook, in a reprise of what they had done successfully in 1774, to make their case once more at the British Privy Council Board. They were joined on this occasion by the ‘freeholders of Dublin’, who had responded to various calls to ‘meet in your corporate capacities to address the representatives of the people against these impending and very dangerous evils – the removal of the site of your Custom-House and a new Bridge’ – to present ‘an address’ against the bill.³¹ In keeping with the procedure that was employed on these occasions, the Crown’s law officers – Edward Thurlow and Alexander Wedderburn – subjected the measure to close scrutiny once more. It did not escape their notice that ‘these heads of a bill are exactly the same with those [it was] thought fit to reject last year’, but they heard counsel on behalf of each of the petitioners regardless, and they identified a new cause of concern – the usurpation of royal authority:

The power of establishing a Custom House, quays, offices, approaches, and other accommodations, and of purchasing ground for that purpose, and of employing a sufficient part of the duties collected at the ports of Dublin in such services seems to us to belong to his majesty, as the law now stands.

They pronounced in justification of their recommendation that ‘such a bill should not’ be returned to Ireland to become law because

we think it unfit, by act of parliament, to transfer to trustees, absolutely and uncontrollably, the whole authority of the crown ... particularly the unlimited power of drawing upon his majesty’s revenue, without any state of the services to which they are to be applied.³²

It was, even by the standards of two law officers who did not hold back in their reports

on Irish bills, a damning report, and it should have sealed the fate of the measure. However, and for reasons that remain opaque, the Irish Bills Committee of the Privy Council chose after two days' deliberation, during which they considered the law officers' report and heard counsel, to refer the matter back to the law officers. This was not unprecedented, though the accompanying instruction, first,

to make such amendments therein as shall subject the proceedings of the Commissioners of the Revenue in the execution of the powers vested in them by the bill to the control and approbation of the Lords Commissioners of His Majesty's Treasury as well as the Lord Lieutenant ... of Ireland;

and second, to permit juries to determine the 'compensation' that should be paid property owners 'where people do not agree with Commissioners', was uncommon. It was also unusual in its specificity.³³ The law officers did as requested, but it was not sufficient to allow the bill to be returned to Dublin; when the revised measure was received by the Irish Bills Committee on 22nd March, it was ordered to be 'postponed'.³⁴

The failure to return the Custom House bill in 1776 represented a further rebuff to the Revenue Commissioners' ambitions to put a bespoke modern custom house in place on a new, spacious site. Moreover, in their response to the bill, Thurlow and Wedderburn had not just identified a major weakness in the manner by which the Commissioners sought to proceed, they also obliged them to rethink their approach since the publication of the laws officers' report equipped the opponents of 'a new Custom House' with an argument that they could use with potentially devastating effect against any further initiative of this kind. The ongoing disimprovement in the condition of the Custom House meant they could not simply let the matter drop, however, but it is notable that the request they conveyed to the Earl of Buckinghamshire, who succeeded Earl Harcourt as Lord Lieutenant of Ireland in March 1777, seeking his endorsement of their case in favour of a new custom house, was accompanied by a lengthy 'memorial' on 'behalf of the citizens of Dublin' supportive of the Commissioners' scheme.³⁵ The Revenue Commissioners were pleased to be able to demonstrate that there were those among the citizenry who endorsed their 'beneficial designs for the prosperity and advantage of this metropolis and of the kingdom in general'. But the logic of the case they made cut little ice with the general public, and they were provided with little encouragement by the ineffectual Buckinghamshire or his still less effective chief secretary, Richard Hobart.³⁶

The late 1770s was not, as this suggests, a comfortable time for the Revenue Commissioners. Their position was certainly not helped by the rumour, circulated in the press in the spring of 1778, that 'the heads of a bill are now preparing for rebuilding the Custom House'. And yet, there are no grounds for believing that the press was well briefed when it reported that 'the friends for its removal to another site [had] compromised the business, and agreed it shall stand again on the same spot, provided no opposition is given to the erecting a new bridge from Fleet Lane to Bachelor's Lane'.³⁷ The determined opposition to the appointment of 'new superintendents' to oversee the maintenance of the city's streets provided for in the 1778 paving bill served to alert any politician who sought to progress the relocation of the Custom House to the likely resistance any such measure was bound to encounter.³⁸ The ongoing hostile speculation as to the motives of John

Beresford served as a further reminder to the Revenue Board that the time was still not ripe.³⁹ It is not surprising, as a result, that the issue all but disappeared from public view in the late 1770s.

It did not disappear off the agenda of the Revenue Commissioners, however, because the Custom House continued to deteriorate. They were provided with an opportunity once more to raise the matter with the Lord Lieutenant when, in the autumn of 1780, their Surveyor of Buildings, the architect Thomas Ivory, observed in a further report on the state of the building that it was in such 'a very imperfect and insecure state' he was 'apprehensive the first violent storm' might 'damage it materially'.⁴⁰ A reminder elicited a direction from the Lord Lieutenant to identify 'such measures as we would propose to be adopted upon the present exigency'. This was the green light the Commissioners needed.⁴¹ Before the year was out, Beresford, now chief commissioner, had invited James Gandon to prepare a set of designs, and though the invitation was accompanied by an instruction to keep the matter a 'profound secret ... to prevent clamour', planning proceeded 'with all possible expedition' from January 1781 when Beresford 'obtained an order from government for the building of a new Custom House'. This was possible because of the availability of the £10,000 'granted ... for the purpose of building a new Custom House in the first session of ... Earl Harcourt's administration'.⁴² The laying of the foundation stone on 8th August 1781 did not end the controversy, but it did mean that the 'new Custom House' was located on the site the Revenue Commissioners had identified, and that the new building conformed to their vision of what both the Revenue and the country required.⁴³

The Commissioners were permitted to proceed in the absence of the specific parliamentary authorisation to which they had devoted such time and effort in the mid-1770s because the Lord Lieutenant possessed the power 'to apply any part of the hereditary revenue, for the conveniency of collecting his revenues', and the Commissioners possessed the authority to build custom houses when and where required.⁴⁴ The decision to proceed thus did not release them, however, from the obligation to secure parliamentary approval to vest 'certain premises in the city of Dublin' in the possession of the Crown, which they had been denied in 1774 and 1776. Heads of bills to authorise this were presented to the House of Commons on 30th January 1782, when they raised barely a ripple of notice in either house of parliament or the Irish and British Privy Council boards en route to the statute book.⁴⁵ Adverting to this point in the vice-regal letter that accompanied the bill's transmission, the Lord Lieutenant, the Earl of Carlisle, referred explicitly to the fact that 'the opposition' to the 'very necessary work' of building a new custom house 'is now entirely lulled'.⁴⁶ In so doing, he underestimated the resentment in the city at the Custom House's removal downriver or the enduring dislike of what was perceived as the triumph of elitist interest over that of the common weal.⁴⁷ Members of the public would have been still more disquieted had they realised the full extent of the understandings that had been agreed behind the scenes with 'persons whose properties lie near Essex Bridge, and higher up the river', which 'reconciled them to the removal of the Custom House', or anticipated that the inflated figures cited in the 1770s as to the likely cost were to prove correct.⁴⁸

Moreover, this *modus operandi* did not insulate the building against criticism during its prolonged construction phase, but the fitful and particular nature of the protests that were then pursued, combined with the intermittent and disconnected content of the

negative commentary that accompanied it, indicated that the current of opposition continued to ebb. To maintain that events such as the ‘accidental fire, which burned for some time with great violence’ in November 1781 meant that it was impossible now to mount a convincing defence of the ‘old’ Custom House’s location would be to oversimplify matters, but it is notable that few even tried.⁴⁹ The obvious pleasure that the citizenry took in the elegant new facilities – docks, stores, new streets – as they emerged out of the low ground was of manifestly greater importance.⁵⁰ It both captured and reflected a change in the public’s attitude towards the expansion of the city. There was, to be sure, much to enthuse the public in the 1780s and 1790s, but the creation of a modern port downriver was one of Dublin’s most striking and important additions. It might, some continued to argue, have been pursued at less cost and after a fashion that was less obviously a product of aristocratic aggrandisement.⁵¹ But such criticisms were secondary to the unmistakable civic pride in what had been and continued to be achieved, with the result that few queried the wisdom of the move or denied that the new Custom House and its surrounding infrastructure gave Dublin a port appropriate to a city that entertained pretensions to be regarded as one of the finest in Europe.⁵²

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ENDNOTES

The following abbreviation is used:

TNA – The National Archives, Kew, London

¹ *Hibernian Journal*, 30th October 1775.

² Edward McParland, ‘Strategy in the planning of Dublin, 1750-1800’, in Paul Butel and L.M. Cullen (eds), *Cities and Merchants: French and Irish perspectives on urban development, 1500-1900* (Dublin, 1986) 97-107; Edward McParland, *James Gandon: Vitruvius Hibernicus* (London, 1987) 35-37, 42-44.

³ Edward McParland, ‘James Gandon and the Royal Exchange competition’, *Journal of the Royal Society of Antiquaries of Ireland*, 102, 1972, 58-72.

⁴ Jacqueline Hill, *From Patriots to Unionists: Dublin civic politics and Irish Protestant patriotism, 1660-1840* (Oxford, 1997), *passim*.

⁵ David Dickson, *Dublin, The Making of a Capital* (London, 2014), chs 4 and 5, *passim*;

Maurice Craig, *Dublin 1660-1860: a social and architectural history* (Dublin, 1956) 101-09, 124-35, 164-76, 187-201; McParland, ‘Strategy in the planning of Dublin, 1750-1800’, 98-103.

⁶ TNA, Minutes of the Revenue Commissioners, 21st January 1717, CUST 1/13, p.14.

⁷ McParland, ‘Strategy in the planning of Dublin’, 98.

⁸ *Pue’s Occurrences*, 1st July 1751, Address to the King from captains, masters and owners of vessels trading to Dublin, endorsed 17 August 1751; TNA, SP63/417 f.24.

⁹ *Pue’s Occurrences*, 1st July 1751; McParland, ‘Strategy in the planning of Dublin’, pp 98-9.

¹⁰ *Dublin Gazetteer*, 10th May 1766.

¹¹ McParland, ‘Strategy in the planning of Dublin’, 99-103; *Freeman’s Journal*, 25th June 1768; Patrick Fagan, *Catholics in a Protestant Country* (Dublin, 1998) 168-69.

¹² Thomas Bartlett, ‘Viscount Townshend and the Irish revenue 1767-73’, in *Proceedings of the Royal Irish Academy*, 79C, 1979, 153-75; Thomas Bartlett, ‘The Irish House of Commons’ rejection of the “Privy Council” money bill of 1769: a reassessment’, *Studia Hibernica*, 21, 1981, 63-77. For a short biography of Ponsonby, see James McGuire and James Quinn (eds), *Dictionary of Irish Biography*, 10 vols (Cambridge, 2010) VIII, 213-16.

¹³ TNA, CUST 21/17, Bourke, Beresford and

- Osborne to Townshend, 10th May 1771. Letter 1 below.
- ¹⁴ Thomas Bartlett, 'Opposition in late eighteenth-century Ireland: the case of the Townshend vicereignty', *Irish Historical Studies*, 22, 1981, 313-30; James Kelly, *Sir Edward Newenham, 1734-1814: defender of the Protestant constitution* (Dublin, 2004) chs 2 and 3.
- ¹⁵ TNA, CUST 21/17, Bourke, Beresford, Agar, Tottenham and Clements to Harcourt, 11th January 1773. Letter 2 below.
- ¹⁶ TNA, CUST 21/17, Bourke, Beresford, Allen and Clements to Harcourt, 9th September 1773. Letter 3 below.
- ¹⁷ TNA, CUST 21/17, Bourke, Beresford, Agar, Tottenham and Clements to Harcourt, 11th January 1773.
- ¹⁸ TNA, CUST 21/17, Bourke, Beresford, Mason, Staples and Townsend to Harcourt, 28th January 1774. Letter 4 below.
- ¹⁹ *Journals of the House of Commons of the kingdom of Ireland*, 21 vols (Dublin, 1796-1801) IX, 119.
- ²⁰ The bill was forwarded despite petitions from Dublin Corporation, the merchants, manufacturers and inhabitants of the Earl of Meath's Liberty, and brewers, all of whom were opposed to the relocation of the Custom House; McParland, *James Gandon*, 42; *Commons Journals*, IX, 102, 107, 109.
- ²¹ James Kelly, *Poyning's Law and the Making of Law in Ireland, 1660-1800* (Dublin, 2007).
- ²² TNA, PC1/10/20, ff.12-15, Law Officers' Report, 10th May 1774.
- ²³ TNA, PC2/117, ff. 480. 492-93; 2/118; ff. 27, 29-30; PC1/10/20 ff.12-15, Law Officer's report, 10th May 1774; PC1/3058, Petitions of the merchants of Dublin, and London 1774; *Calendar of Home Office Papers, 1760-75*, 4 vols (London, 1878-99) IV, 216-17, Harcourt to Rochford, 25th May 1774.
- ²⁴ *Calendar of Home Office Papers*, IV, 223, Harcourt to Rochford, 14th June, 2nd July 1774.
- ²⁵ *Hibernian Journal*, 18th May 1774.
- ²⁶ TNA, CUST 21/17, John Smyth to the Revenue Board, 20th June 1774, and Bourke, Beresford, Mason, Staples and Townsend to Harcourt, 19th July 1774. Letters 5 and 5a below.
- ²⁷ *Commons Journals*, IX, 176, 225, 227, 228, 232.
- ²⁸ *Hibernian Journal*, 30th October 1775.
- ²⁹ TNA, CUST 21/17, Bourke, Beresford, Mason, Staples, Townsend and Langrishe to Harcourt, 14th December 1774. Letter 6 below.
- ³⁰ 'Civis to the Citizens of Dublin', *Hibernian Journal*, 30th October 1775.
- ³¹ *ibid.*; TNA, PC2/119, f.299, Sir John Gilbert (ed.), *Calendar of Ancient Records of Dublin*, 19 vols (Dublin, 1889-1944) XII, 393; *Calendar of Home Office Papers*, IV, 507, Harcourt to Weymouth, 25th December 1775; TNA, PC1/11/1, Memorial of the merchants of London trading to the port of Dublin, 15th January 1776.
- ³² The Law officers' report, which is dated 6th February 1776, was obtained by and published in *Hibernian Journal*, 19th February 1776; *Freeman's Journal*, 20th February 1776.
- ³³ TNA, PC2/119, ff. 345, 356, 358-59.
- ³⁴ TNA, PC2.119, f.472; PC1/15/81, ff. 32-33, Law Officers Report, 21st March 1776.
- ³⁵ TNA, CUST 21/17, Naas, Beresford, Mason and Langrishe to Buckinghamshire, 6th March 1777, Memorial of several persons on behalf of the citizens of Dublin [1776]. Letters 7 and 7a below.
- ³⁶ See James Kelly, 'Residential and non-residential Lords Lieutenants: the vicerealty, 1703-90', in Peter Gray and Olwen Purdue (eds), *The Irish Lord Lieutenancy, c.1541-1922* (Dublin, 2012) 66-96.
- ³⁷ *Dublin Evening Post*, 21st February 1778.
- ³⁸ Finnian Ó Cionnaith, *Exercise of Authority: surveyor Thomas Owen and the paving, cleansing and lighting of Georgian Dublin* (Dublin, 2006); *Dublin Evening Journal*, 7th March 1778.
- ³⁹ *Dublin Evening Journal*, 7th March 1778: 'There can be no other motives assigned for this conduct, but a desire a desire to improve his brother's estate in M[ar]l[b]o[r]f[ou]gh Street, and let a few great folks drive more expeditiously to drums and night parties.'
- ⁴⁰ TNA, CUST 21/17, Beresford, Mason, Townsend and Langrishe to Buckinghamshire, 7th September 1780, enclosing Thomas Ivory's report on the state of the Custom House, 5th September 1780. Letters 8 and 8a below.
- ⁴¹ TNA, CUST 21/17, Beresford, Mason and Langrishe to Buckinghamshire, 20th October 1780, Beresford, Mason, Langrishe and Parnell to Buckinghamshire, 11th November 1781. Letters 9 and 10 below.
- ⁴² McParland, 'Strategy in the planning of Dublin', 103-04; McParland, *James Gandon*, 41-42, 43; Thomas J. Mulvaney, *The Life of James Gandon* (Dublin, 1846) 43-44; TNA, CUST 21/17, Beresford, Mason and Langrishe to Bucking-

- hamshire, 20th October 1780. Letter 9 below.
- ⁴³ McParland, *James Gandon*, 43; Mulvaney, *The Life of James Gandon*, 55-56.
- ⁴⁴ TNA, CUST 21/17, Beresford, Mason, Langrishe and Parnell to Buckinghamshire, 11th November 1781. Letter 10 below.
- ⁴⁵ *Commons Journals*, X, 284, 288, 289, 326, 328, 333, 340, 349; TNA, PC2.127 ff. 186, 191, 197-98, *The parliamentary register of history of the proceedings and debates of the House of Commons of Ireland* 17 vols (Dublin, 1782-1801) I, *passim*.
- ⁴⁶ TNA, SP63/480 f.231, Carlisle to Hillsborough, 18th February 1782.
- ⁴⁷ *ibid.*; *Exshaw's Gentleman's and London Magazine*, April 1784, 224; Mulvaney, *The Life of James Gandon*, 56-58.
- ⁴⁸ TNA, SP63/480 f.231, Carlisle to Hillsborough, 18th February 1782. The sum of £262,382 19s 7½d was expended on the Custom House between 1791 and 1794, which is very close to the sum of £270,000 that critics maintained it would cost in 1774, Thomas Newenham, *A View of Ireland* (London, 1809) 201n; *Finns' Leinster Journal*, 30th March 1774.
- ⁴⁹ *Walker's Hibernian Magazine*, November 1781, 616.
- ⁵⁰ *Hibernian Chronicle* (Cork), 5th October 1786; *Volunteer Evening Post*, 8th May and 9th June 1787; *Freeman's Journal*, 7th June, 6th September 1787, 5th October 1789; *Dublin Morning Post*, 8th March and 5th April 1788, 9th October, 28th November and 11th December 1790, 4th June and 10th November 1791, 16th August 1792, 17th April 1794; *Dublin Weekly Journal*, 25th September 1790.
- ⁵¹ *Dublin Morning Post*, 9th and 21st February and 1st April 1788, 22nd June 1790, 7th, 24th and 28th May, 28th June and 29th September 1791; *Ennis Chronicle*, 7th January 1790.
- ⁵² *Dublin Morning Post*, 3rd September and 10th November 1791, 3rd January 1792; *Walker's Hibernian Magazine*, November 1791, 479; Rolf Loeber and Magda Stouthamer-Loeber (eds), 'Dublin and its vicinity in 1797', *Irish Geography*, vol. 35, no. 2, 2002, 137-39.

EDITORIAL NOTE

The transcript of the letters and communications that passed between the Revenue Commissioners and the Irish executive presented below is preserved in an 'Entry book of documents relating to the new Custom House at Dublin', which is part of the archive of the Irish Revenue Commissioners. Bound in green vellum, (c.12 x 20 inches), the entry book bears the title, written in ink, 'New Custom House, Minute Book, no 1'. This was once in the Custom House, London: Library and Museum, and is now at The National Archives at Kew (call number CUST 21/17). Since the entry book is only partly filled (it comprises twenty-nine folios of text; the remainder of the volume is blank), it can be concluded that the idea of establishing a series of Custom House minute books, independent of the main series of minutes, was not sustained, and that the entry book was relegated to a subsidiary place within that archive. Be that as it may, the decision to assemble the twelve documents that were copied into the entry book is fortuitous. Since the correspondence between the Revenue Commissioners and Dublin Castle has not survived intact in a separate series, the content of the entry book constitutes the most valuable record of the exchanges between the Custom House, where the Revenue Commissioners met, and the Irish executive, on the condition of the 'old' Custom House, and the location of a 'new' Custom House..

The transcript of the contents of the entry book presented below offers a full and annotated edition of the text as it appears in the original manuscript. Paragraphing has been introduced on occasion, and some punctuation has been added to clarify the text. Headings, incorporating the Revenue Commissioners marginal guide to the content of individual communications, are provided to assist the reader. These are numbered to make clear the sequence and which communications were conveyed as enclosures. The annotation provided draws, where possible, on standard works of reference to which readers are directed for additional detail. The folio numbers of the manuscript are included in square brackets, as are a small number of additions to the text where the original is abbreviated or where an addition clarifies meaning.

DOCUMENT

NEW CUSTOM HOUSE, MINUTE BOOK No. 1
(The National Archives, CUST 21/17)

[f.1r] Friday, 25th May 1781: Mr Beresford,¹ Mr Mason,² Sir H. Langrishe,³ Mr Parnell⁴

The Board having laid before Government the several representations and reports concerning the very dangerous and alarming state of the old Custom House of Dublin, and the absolute necessity of building a new one in a proper situation, of which the following are copies, vizt:

■ [1] *John Bourke, John Beresford and William Osborne to Lord Townshend, 10 May 1771*

May it please your Excellency⁵

We humbly beg leave to acquaint your excellency that this Custom House has for several years past been in a state of gradual decay, that it has been necessary at different times to support parts of the building by props, and that we apprehend it to be at present in a ruinous condition; and that in a very few years it will be dangerous to inhabit it.

[f.1v] This house was finished near seventy years ago, and the ground upon which it stands, having been reclaimed from the river, the foundation was originally bad, and was made good with the assistance of piles, which probably are now decaying because the foundation has given way, and the middle wall has sunk considerably.

The original construction of the building was not less faulty; on the ground floor, there is an extent of seventy-six feet, through which there is not any cross wall; above stairs the divisions of the several offices are made by brick walls, built upon beams, the main walls are remarkably thin and weak for a building of so great dimensions; and the roof presses upon them with an immense weight of oak and lead. The roof contains an entire story and is constructed in a particular manner, that must lay an uncommon stress upon the walls; some of the chimnies are built upon the crowns [f.2r] of arches turned over doors, and others are supported only by beams.

From these numerous defects it has followed that the main walls have given way outward from the ground to the floor of the first stor[e]y where they overhang. But from the first floor to the cornice they incline several inches within their perpendicular owing to the sinking of the middle wall which runs from end to end. From these circumstances an apprehension arises that the walls may burst outwards at the level of the first floor, and that the roof dragging the upper walls in at the same instant, the whole fabrick may suddenly tumble with one crash. The sinking of the middle wall has already rent the gables and division walls from top to bottom.

Such is the present condition of this house, which is besides very inconvenient and much too small for the business. We therefore beg leave to lay before your excellency a copy of the report⁶ made to us by Messrs Myers, Cooley and Darley,⁷ whom we [f.2v] last employed to survey it and humbly acquaint your excellency that it is absolutely necessary to build a new Custom House with all convenient speed, but as the expense and situation are points of much consequence. We would not proceed farther than to the immediate security of this building without laying the matter fully before your excellency.

— We are with the greatest respect, etc., John Bourke,⁸ John Beresford, Wm Osborne⁹

■ [2] *John Bourke, John Beresford, James Agar, Charles Tottenham and Robert Clements to Earl Harcourt, 11 January 1773*

May it please your Excellency¹⁰

We humbly beg leave to represent to your excellency, that this house is in such a condition that if it does not threaten instant ruin, yet we cannot assure ourselves of its standing for any determinate time, especially as the original building was so faulty in the principles of its architecture that no repair can effectually preserve it.

[f.3r] The foundation is bad, being made ground, and reclaimed from the river, and the weight of the wall which runs through the center of the house from east to west has caused the foundation to give

way, so that any addition of masonry to support or strengthen that wall will only increase the evil by loading the foundation with a greater weight. The sinking of the center has rent the gables in many places from top to bottom, and both the front and rear walls are forced from their perpendicular, in some places eight or nine inches, and in others, with such irregularity as is difficult for us to describe, but is the natural consequence of the construction. The walls are but eighteen inches thick, through an extent of seventy five feet there is not any cross foundation wall to brace the building. The party walls in that space above stairs are built upon beams; many of the chimneys have false bearings upon beams or the crown of arches; and the roof contains an entire story with an extraordinary weight of oak and lead; from such a construction it is evident that as the foundation gives way more or less in [f.3v] particular places, the different parts of the superstructure will take different inclinations, and destroy the mutual support which should constitute the strength of the whole. The effect accordingly has been such as to strike every eye, and to remove every doubt that a new building is absolutely and immediately necessary.

We therefore humbly beg leave to lay the matter before your excellency and to do it thus early as we humbly apprehend the consideration of the scite and plan will necessarily take up some time, and as the present condition of this house requires that the new building should be finished with as much dispatch as the nature of such a work will admit.

— We humbly submit the whole to your excellency's consideration, and are with the greatest respect etc., etc., John Bourke, John Beresford, James Agar,¹¹ Chas. Tottenham,¹² Robt. Clements¹³

■ [3] *John Bourke, John Beresford, Thomas Allen, and Robert Clements to Earl Harcourt, 9 September 1773*

[f.4r] May it please your Excellency

In obedience to your excellency's commands by Mr Secretary Blaquiere's¹⁴ letter of the 25th of January last, upon our humble representation to your excellency of the 11th of that month, concerning the ruinous condition of the Custom House, signifying that your excellency desires to be informed, whether by proper repairs it cannot be rendered secure and safe for transacting the public business therein for one year longer.

We humbly beg leave to inform your excellency, that previous to our representation, we had caused the most substantial support to be given to those parts, where such work could safely be executed, and that we apprehend any further addition of masonry, especially to the center wall, from whence the defects chiefly proceed, would rather increase the failure. It is possible that the building may last for ten years, but in its present shatter'd [f.4v] and uncertain condition, it may give way to the power of the first storm.

Your excellency further desiring to be informed whether in our opinion the Custom House should be built in its present scite, or whether it will be more for the convenience of the public and advantage of the revenue business, that the same should be removed, in which latter case we are to lay before your excellency our reasons fully for desiring it should be removed, and to point out the place and scheme which we would recommend.

With respect to the convenience of the public divested of all partial or interested considerations, we think we should justly draw down upon ourselves the odium of all who sincerely wish the prosperity of this metropolis, should we recommend the rebuilding of the Custom House in its present scite. The increase of buildings in the last thirty years has so enlarged the town on the east, that Essex Bridge nearly divides the town into equal parts, east and west, the [f.5r] lower not having any communication across the river but by ferries, the upper half having the advantage of four bridges: new buildings on both sides of the river will for many reasons continue to spread eastward, notwithstanding that the inconvenience and disadvantage from a want of communication must proportionally increase. The new Custom House will be a building of great expense, and we hope will be substantially and well executed, and should it be re-built in its present scite, it will be the cause of preventing any nearer communication between the north and south sides of the city, tho' the improvements of an hundred years should render it ever so necessary. We do not enter into the question whether it be necessary to build a new bridge for the accommodation of the eastern ends of the city, but we should think ourselves highly blameable in preventing such a communication at any future distant time.

With respect to the advantage of the Revenue, we are clearly of opinions that the lower the Custom House is situated from the river, the greater will be the security of the duties. [f.5v] But as the ease and convenience of the traders as well as of the citizens in general is to be considered, we shall only describe the highest part of the river in which it ought to be erected, leaving it to future consideration how much lower it may properly be situated. Upon a view of Rocque's Survey of Dublin¹⁵ it will appear that if a line be drawn across the map at right angles to the course of the river a little below Anglesea Street, it will fall into Moore Street on the north side, and between the Parliament House and the Colledge on the south: this being the shortest and most convenient line of communication, and at the same time cutting off the smallest portion possible from the navigation of the river, will probably be a direction for the new bridge if such should ever be designed, and above this line we are of opinion the Custom House should not be built.

The present situation is in many respects highly inconvenient. The piece of ground upon which the Custom House now stands is so shallow that it will be impossible to make any docks to enlarge the front for vessels to discharge at, the ships are often six [f.6r] deep from the breast of the quay, and those which lie nearest must discharge completely before any of the more distant vessels can unlade, unless the goods be rolled over the nearest ones. We propose if a deeper piece of ground can be obtained, to have two or three docks cut into the quay, in each of which four ships may lie to discharge at the same time, exclusive of those which discharge at the outward breast of the quay.

In the depth of water and the lying of the ships we apprehend a considerable advantage will be gained by a lower situation, exchanging a shallower water where the bed of the river is hard and rocky for a greater depth with a soft oozy bottom.

Ships that draw much water cannot now come up to the Custom House Quay, and we have frequent applications to us to permit the discharge of vessels of greater burthen, or of a sharp built at some of the lower quays, when from the nature of the cargo it is improper for us to consent to this, the goods must be put into lighters and sent up to the Custom House Quay, whereby while the Crown is put to the [f.6v] expense of employing a greater number of officers, the hazard of fraud and embezzlement is increased. We have also been frequently obliged, from the want of room on the Custom House Quay, to give liberty of landing goods at the Out Quays, which should properly be examined and discharged at the Custom House Quay, notwithstanding which liberty the Quay is generally so crowded that the officers cannot make their examination with accuracy. The want of sufficient stores to secure goods landed upon bill of view, or otherwise, the repeated remonstrances of the discharging officers and some striking instances of attempts to defraud amidst the crowd and confusion on the Quay, compelled us not long since to hire a square of stores on the Blind Quay in order to secure such goods from being embezzled or clandestinely carried away. But necessity alone induced us to take stores at such a distance from the Custom House subject to many inconveniences and to additional charge for watching and securing them. [f.7r] The expence of these stores, and of the several offices for the revenue, which have been taken, and are not rented, exclusive of the old Custom House, amount to no less an annual sum than seven hundred pounds.

Should the removal of the Custom House to a lower situation occasion an additional expense of carriage, we think the increase will be very inconsiderable, and the less an object of importance as it will fall almost entirely on goods of high price and small bulk, and on the luxuries of life such as tobacco, wine, spirits, and sugars, the consumers of which will not feel the trifling addition. The bulky and weighty necessaries of life which are comparatively of small value, such as corn, coals, timber, iron etc, are now discharged at the lower quays from whence the carriage falls upon the poor equally with the rich. We are further of opinion that any such possible addition of expense will be much overbalanced [f.7r] by the dispatch and convenience of proper buildings in a proper situation.

Should it be objected that the use of the river from Essex Bridge to the new Custom House will be lost, we beg leave to observe that no alteration will be made in the situation of ships, lading or unlading, except of such as must discharge at the Custom House Quay, and that ships never discharge on the north side from Essex Bridge to Jervis Street, nor on the south side from the Custom House to Anglesey Street.

The plans which were laid before your excellency will shew what offices will be necessary and how they should be disposed; and we humbly propose that a plan should be had from Sir William Chambers¹⁶ or some other eminent architect from whose abilities we may expect the design of an elegant but simple building in which convenience, solidity and proper œconomy shall be united.

— All which etc., John Bourke, J. Beresford, Thos Allen,¹⁷ and Robt Clements

■ [4] *John Bourke, John Beresford, John Monk Mason, John Staples, Richard Townsend to Earl Harcourt, 28 January 1774*

[f.8r] May it please your Excellency

In obedience to your excellency's commands signified by Mr Secretary Blaquiere, in his letter of the 15th September last,¹⁸ upon the Report of the Custom Board of the 9th of the same month,¹⁹ relative to the situation of a new Custom House, we have made inquiry, and find that a quantity of ground situated immediately below the dry dock on the north side of the river, and sufficient for the purposes mentioned in our representation, may be obtained by lease forever. But as it may be necessary to purchase out one or two interests, we cannot positively ascertain the terms. If upon future consideration it should be thought proper to build the Custom House on the south side of the river, or in a higher situation nearer to the line which we described in our said report, above which the Custom House should not be built, we humbly apprehend it will be requisite to apply the parliament for powers to be vested as usual in similar cases, for the [f.8v] purchase of such interests as may be necessary to buy in for the purpose before mentioned.

— We are etc., John Bourke, J. Beresford, Jn. Monck Mason, John Staples,²⁰ Rich^d. Townsend²¹

■ [5] *John Smyth to the Commissioners of the Revenue, 20 June 1774, on the matter of Mr Smyth's²² report concern[ing] estimate [of] repairs, Cust[om] House, Dublin²³*

Hon[our]d Sirs,

By your order, having considered a temporary support to the front and rear of Custom House, and think it now absolutely necessary to be attended to, and particularly to the middle part of front and rear where the greatest weight is occasioned by the pediment, permit me to recommend six shores braced to the six piers marked A to the north front, and do. to the south.

The cost of setting up one of these shores with a pile or cill and plate at the back of do. with spud stones to fend off carriages, including timber, iron, digging & paving &c. not exceeding £6 each, £72.

[f.9r] For supporting the arches over two gateways as marked on enclosed plan BB;²⁴ for timber, uprights & braces, spudstones, iron & labour &c. included, cost each gateway £5 6s 2. £10 12 4

— I am etc, John Smyth £82 12 4

■ [5a] *John Bourke, John Beresford, John Monk Mason, John Staples, Richard Townsend to Earl Harcourt, 19 July 1774*

May it please your Excellency

We humbly beg leave to lay before your excellency the inclosed plans and estimate for shoring up the central parts of the walls of this Custom House with timbers to be braced to six of the piers on each of the north and south fronts, amounting to eighty-two pounds twelve shillings and four pence sterling; and to request your excellency's approbation that we may order the work to be done with all expedition. Every day makes the condition of this house more alarming.

— We are etc., John Bourke, Jⁿ. Monck Mason, John Staples, Rich^d. Townsend

■ [6] *John Bourke, John Beresford, John Monck Mason, John Staples, Richard Townsend, Hercules Langrishe to Earl Harcourt, 14 December 1775*

May it please your Excellency

Heads of a bill having passed the House of Commons to enable the Commissioners therein named to purchase ground for building a new Custom House, we think it our duty humbly to represent to your excellency the absolute necessity of removing the site of the Custom House to the eastward of Batchelor's Lane, pursuant to the resolutions of the Hon[our]able the House of Commons in the last session of parliament. In so doing, we shall not attempt to recapitulate all the arguments of the advocates for this measure, or take up your Excell[en]cy's time with confuting those of its opponents, but very shortly stating some facts which in our opinion point out & prove the necessity of the removal, we shall submit the whole to

your excellency's consideration, requesting your excellency's patronage of the measure, as one with which the security and advantage of the King's revenue, the safety of the trade, & the ease and dispatch of business [f.10v] are intimately connected.

We therefore humbly beg leave to acquaint your excellency that the present Custom House, now in a most ruinous and dangerous state, is much too small, notwithstanding the many additional houses, stores and offices which, at an expense of £700 p[er] annum the Board have been obliged from time to time to purchase and hire, so that we are at this moment at a loss to find accommodation for some of our officers, or stores for all the goods necessarily to be secured for the King's duties. The Quay is so small that only four ships can lie to it to discharge at one time, tho' more than thirty ships often come up for that purpose. We have also frequently seen goods heaped on each other for want of room on the ground, and the crowding of the Quay occasions the utmost confusion of property and prevents the distinguishing goods which have paid duty from those which have not. This gives such an opportunity for the tricks and impositions of fraudulent merchants as [f.10v] is of very important injury to the Revenue, notwithstanding the daily detections which are made. Add to this the delay which this occasions in the discharging of ships, and the opportunity that must afford to corrupt officers, and smuggling merchants to concert their measures. And upon the whole we think the Revenue is at a loss hereby of at least £20,000 a year, and in the opinion of many £30,000.

As to the present situation, we beg your excellency to observe that the bed of the river is here rocky and the tide leaves it at low water, and that ships have been repeatedly injured by straining as they lay at the Custom House Quay. The ledge of rock stretches from hence a great way down the river, and in the space of a month, while the bill was depending last session, no less than four ships struck upon that rock is coming up to the Custom House Quay, one of them bilged, her cargo of sugars was damaged, and a great part of it totally lost. The other ships were obliged to be lightened.

[f.11r] The ground offered by the city is a very narrow stripes adjoining the Custom House Quay entirely covered with buildings, in which the present possessors have an interest of 34 or 35 years, which must be purchased out. The greatest thickness of the rock is at that new ground, and no part of the rock has been attempted to be raised there, lest the wall and mound (which run parallel to that ground at a distance of from 20 to 50 feet) confining the Poddle River should be destroyed, for immediately between the Custom House and the offered ground, the Poddle River, which is also one of the great sewers of the city, runs out into the Liffey. It appears by the evidence of Joseph Dunn, a boatman belonging to the Ballast Office, and the only evidence examined by the opponents of the present bill, that if the mound were taken away and if that river were suffered to run unconfined into the Liffey, it would choak up the channel, and, again, that so long as the mound abovementioned remains no ship can come up to that ground. These circumstances are insuperable objections to the city ground if it [f.11v] were otherwise sufficient, which we do not think it by any means, being so narrow, that offices or stores cannot be built upon it.

By a removal of the site, we beg leave to represent that a sufficiency of ground, for the most part unoccupied, can be had lower down, where the bottom of the river is a soft ooze with from 7 to 9 feet water at low water & where ships of great burden are now obliged to lade and unlade, under our special licence tho' with insecurity to the revenue. The ground being low and banked out from the river, it is our intent to have a larger bason sunk to the level of the bed of the river, with one or two piers projecting into the bason, the whole capable of accommodating the discharge of twenty five or thirty ships at a time. The sinking the ground will not do more than give filling for these quays. The stores will be built at the outer circuit of the bason on either side, and will, with the Custom House, form the inclosure of the ground. While this work is going on, it will not interfere with [f.12r] the revenue business, and everything being brought by water carriage may be a considerable saving in the work. The building will be plain and un-ornamented, but built in the most substantial manner, and with the best disposition that some able architect can propose. On the lower ground, the disposition will not be embarrassed by situation, which we apprehend must be the case should the site be determined for the ground where the Custom House now stands, irregular in itself and encompassed by buildings, and with irregular narrow approaches on the east.

With respect to the consequence apprehended from the removal of the site, vizt the building a new bridge lower down the river, we do humbly insist that it does not enter into the consideration of the point now before your excellency, which so much concerns the welfare of the revenue, and in which we as guardians thereof, and positively in no other respect, are therefore zealously interested. Nevertheless, so far as such an objection may affect an object, it is necessary that we should state some facts.

[f.12v] The nature of the circumstances attending the west end of the city are such (as stated particularly in a memorial presented to your Excellency last session in favo[u]r of the removal of the site) that it is impossible the increase of the city should ever be on that side, and of course it has been and ever will tend eastward. Essex Bridge now equally divides the town. Above that bridge are four others, but none below it. If the Custom House be rebuilt on its present situation, let the increase of the town be hereafter ever so great (and there is every reason to suppose it will continue greatly to increase) no nearer communication can be made between the eastern extremities so long as the new Custom House shall last. This town which is ill situated and circumstanced for manufactures or an export trade, flourishes chiefly by the number of its inhabitants, and nothing we humbly conceive is so likely to support it as the giving encouragement to residents by making the town beautiful and commodious. If then the Custom House is to remain where it now stands, all nearer approach [f.13r] is for ages cut off. But if the Custom House be removed it will not necessarily follow that a bridge must be built, and on this there will be sufficient time to deliberate and decide, as a new bridge cannot be begun until the Custom House be completely finished, and the business removed thither. Besides as the new bridge must be built by parliamentary grants, or out of the revenues of the city, it cannot be done by surprise, but the expediency will be fully discussed.

The apprehensions of the injury to private property by the removal are, as we verily think, groundless, but allowing them to be well founded, they are yet so limited and so distant, that we have no idea of their being suffered to weigh against the solid advantages which the public will derive from the change of site.

With regard to the expense we are persuaded that the saving in the frauds now committed at the Custom House Quay will in two years make ample compensation.

We humbly submit the whole to your Excellency's consideration, and beg leave to [f.13v] recommend the measure to your Excellency's protection as of the utmost importance to the safety and dispatch of trade, and to the increase and security of his majesty's revenue.

— We are etc., John Bourke, John Beresford, John Monck Mason, John Staples, Richd. Townsend, Hercules Langrishe

■ [7] *Lord Naas, John Beresford, John Monk Mason, Hercules Langrishe to the Earl of Buckinghamshire, 6 March 1777*

May it please your Excell[en]cy²⁵

We think it our duty without any delay to represent to your Excellency the ruinous condition of this Custom House, in which the records of the King's revenue and the lives of all the principal officers are in daily peril.

The state of the building, the objections to the present situation, and the reasons which make another situation preferable, are set forth in our reports to his excellency [f.14r] Lord Viscount Towns[h]end, dated the 10th May 1771, and to his excellency Earl Harcourt, dated 11th January 1773, 9th September 1773, 28th Jan[ua]ry 1774, 19th July 1774, and 14th December 1775, as also in a memorial of numbers of the inhabitants of this city to the Lord Lieutenant, copies of which we herewith lay before your excellency to which we humbly beg leave to refer.²⁶ We shall no further trespass on your excellency's time than to state a few facts in confirmation of what has been already submitted to govern[men]t.

When the center wall sunk and drew the floors with it, we had stone work built in the store and under the gateway to support the great stacks of chimnies, which, with braces of timber applied to the parts of the walls that had bulged outwards, having hitherto prevented the house from falling. But we have lately had reason to fear that the center wall has further given way, and we are now without any resources against it, because additional stone work by its weight will rather [f.14v] increase than obviate the defects of the foundation.

All ships with goods paying high duties unlade at the Custom House Quay; and as they are to make their way through frequent obstructions when any ships are in the river, the delay is very favourable to smuggling. The shallowness of the water and the hard lying at the Quay, the rocky shoal just below it, upon which vessels have so often struck and been materially damaged, and the want of a sufficient front to discharge more than four ships at a time, tho' upwards of thirty frequently lie there, are the strongest objections to the present site with regard to the shipping, and with regard to the official business, the Quay is absolutely insufficient, and the want of proper accommodation is the cause of continued frauds in the discharge of goods.

Such persons as had an interest in the Customs House being re-built upon the present site, have

suggested that the ground reaching from the east end of the Custom House [f.15r] Quay to Temple Lane should be taken for the use of the crown. But in our opinion it would very ill answer the present exigencies. The natural objections to ships with valuable cargoes being brought up thither would still remain. We think it would be impracticable ever to make the rocky bottom in front of that new ground fit for the lying of ships of burthen, but should it be possible to accomplish such a work, it must be extremely tedious and attended with an enormous expense. And supposing it to be perfected, the front would not then accommodate more than eight ships, and the ground being a very narrow stripe would not afford sufficient room for the necessary offices and stores, after leaving a free un-encumbered space for the landing and examining goods under discharge. The proposed ground is entirely covered with buildings upon leases, which have from thirty to eighty years to run; and we have some reason to doubt whether the title to the ground be in the Corporation of the city or in Mr Rogerson.²⁷ The purchase [f.15v] must at all events be very expensive, and the inconvenience and obstruction to the revenue business, by building on or very near to the same spot upon which the House now stands, would be for the time a very important injury.

We do therefore humbly recommend to your excellency as a matter of the utmost consequence to his majesty's Revenue, that a new Custom House be built in another situation agreeable to the resolutions of the hon[ourable] the House of Commons, who on the 7th day of March 1774 resolved that the present situation of the Custom House of the city of Dublin was inconvenient to the trade thereof and prejudicial to his majesty's Revenue; and that it would be expedient to build a new Custom House eastward of Bachelor's Lane, which resolution they ordered to be laid before his excellency, the lord lieutenant as the sense of that House.²⁸

The situation which appears to us to be the most eligible lies immediately below [f.16r] the Dry Dock. The field, which we understand may be had at a moderate rent, has a good front to the river, and in that part of the channel is an oozy bottom with about seven feet of water at the lowest tide. The ground has also a good breadth, and being much below the level of high water, leaves very little difficulty in forming a bason and filling the quays according to our design.

The sketch hereto annexed²⁹ pretends to no more than the offering an idea of our plan in the execution of which, with your Excel[ency]'s approbation, we mean to consult some able and approved architect from whose skill we may expect the most judicious arrangement of the parts, and a beauty arising from proportion rather than ornament.

On the north side of the ground, we propose to have the house built with sufficient offices; and on the east and west side a range of stone houses. The disposition and plans of these shall be such as that no more than is at present necessary may be now [f.16v] built, but that additions may be hereafter made with symmetry and convenience. The want of such a disposition, the [Board of] Revenue has grievously felt in the present situation, the Board having been obliged to take houses at a great rent, and to hire stores in different parts of the town, subject to much inconvenience and often to plunder and embezzlement. It is our design to form the center into a bason surrounded with quays, upon three sides of which the Custom House and store houses shall be erected, the front remaining open to the air and sun. From the north quay, two quays or piers shall project, so that allowing one hundred feet for each ship, twenty eight vessels may discharge at one time.

The advantages which we propose from the choice of situation are these: a vessel passing the bar with a tolerable fair wind may come into the Custom House bason with the same tide, remaining partly water borne at low water. The master may [[f.17r] immediately make his invoice and begin his discharge without interruption from other vessels, and may be cleared outward in forty eight hours. Such occasion of despatch will be of the utmost advantage to the master, the freighter, and the fair merchant; and the situation will add much to the safety of the vessel and cargo. It will deprive the smuggler and the corrupt officer of an opportunity arising from delay, as any ship loitering lower down the river will be more conspicuous, and will be attended to with the greater strictness. The discharge being performed by the officers on an open free space, the different properties will be readily distinguished, and will not be subject to that confusion of which so much advantage is now taken to the very great injury of the Revenue. The immediate security of goods in the adjoining warehouses will further prevent such confusion, and will save much damage and embezzlement. The obstructions in the river have repeatedly been urged to us, and we have been obliged thereon to comply with special applications for landing [f.17v] and shipping goods at the Bachelor's Walk and the North Wall, particularly at that very part where we have proposed the new Custom House to be built. Advantage has been taken of this indulgence to smuggle to a great amount. The frauds

also committed in the debenture and coast business have been owing to the impossibility of the ship coming to the Custom House Quay, where their cargoes could have been properly examined before landing. To ascertain the past loss or future advantage is from the nature of the frauds impossible. But if we may conjecture from the extent of those which we have from time to time discovered, we have no doubt that the increase of the revenue from this single alteration will in a very few years pay for the entire expense of the new Custom House.

The powers of our patent enable us with your Excellency's approbation to complete this business, and the building a [f.18r] Custom House in the situation herein proposed, appears to us in every light and upon the most mature consideration to be a matter of such pressing necessity and promising such important advantages to the trade and revenue of this city, that we humbly recommend it to your Excellency's consideration with the earnestness which we feel to spring from a true zeal for the King's service.

We therefore humbly pray your Excellency's permission, that we may proceed accordingly, as we assure your Excellency that the state of the Custom House will not admit of the delay even of this season.

— All which etc., John Beresford, J. M. Mason, H. Langrishe

■ [7a] *Memorial of several persons for the removal [of the] Custom House, Dublin,*³⁰ [1776]

[f.18v] To his excellency, Simon, Earl Harcourt, L[or]d Lieutenant Gen[era]l and General Governor of Ireland, the humble memorial of the persons hereunto subscribing in behalf of themselves and the inhabitants of the city of Dublin, sheweth:

That your memorialists observe by the public papers, that a petition has been presented to your excellency in the name of the merchants, traders, manufacturers and other inhabitants of the city of Dublin representing the building of a new Custom House lower down the river than Temple Lane slip, to be a measure highly prejudicial to this city, as having a manifest tendency to the erection of a bridge eastwards of Essex Bridge.

That your memorialists are much surprized to find that a mistaken and narrow attention to a few individuals should [f.19r] have caused the petitioners to be led into an application tending to counteract the most beneficial designs for the prosperity and advantage of this metropolis, and of the kingdom in general.

That the situation of the slaughter houses in Channel Row, the hay, straw, sheep and ox market in Smithfield, the Barracks, the Phoenix Park, the Royal Hospital at Kilmainham, Stephens's and other hospitals, the Poor House, the city bason, the breweries, the woollen manufactories, the Corn Market and the public gaols will always prevent the city from extending on the west, and have forced and must ever determine all new buildings to spread eastward.

That the city has accordingly so greatly increased on both sides of the river, directed by necessity to the eastward, that one half of the town is now situated below Essex Bridge, notwithstanding the want of any communication for carriages nearer than that [[f.19v] bridge. That the necessity of a nearer communication below Essex Bridge is proved by the establishment of three ferries, but, as they only answer the convenience of foot passengers, the chief distress still remains.

That the Castle, with the Ordnance and all other public officers belonging to the state, the courts of justice, the Tholsel, the new Exchange, the Custom House, the theatres and other places of public entertainment, are crouded together into a narrow compass, to which and to the houses of parliament, the College, and some other public buildings, there is no access from the north side of the river but by Essex Bridge, and most of the streets being crouded with carriages, horses and foot passengers, the pavements are so torn up, the ways so narrow, so dirty and inconvenient, that it is frequently hazardous and always disagreeable to pass them.

That if a new Custom House [f.20r] should be built on its present scite, as we are to hope it will be a substantial and well contrived building, it must for centuries to come preclude the inhabitants of the lower half of the city from any communication below Essex Bridge – a step so unreasonable and so injurious that we cannot apprehend it will be permitted to take effect in your ex[cellen]cys administration. And permit us here to remark that the upper half of the town has the advantage of five bridges, nevertheless when any of them has fallen into decay, it has been found necessary immediately to repair or rebuild the same.

Partial and interested views have hitherto defeated many attempts to improve this city, and while it remains irregular, crouded, filthy and inconvenient, we cannot wonder that so many men of fortune, who would otherwise reside amongst us, are induced to settle or spend most of their time and money in London,

where a policy directly opposite to [f.20v] that of the petitioners now successfully prevail.

That when Westminster Bridge was proposed to be built, an outcry was immediately raised against it by the citizens of London, but the wisdom of parliament, superior to partial views, prefer'd the interest of the whole community. That the citizens soon convinced of the advantages they had before objected to, have since at an immense expense built a magnificent bridge at Black Friars, and we hear that another is designed to be erected opposite to Catherine Street.

That the building of Essex Bridge caused the like representations as are now made against a new bridge,³¹ and it is clear that no objections can be urged to a new bridge, but such as might originally have been urged against any bridge after the first.

That a few inhabitants of the neighbourhood of Essex Bridge from motives of private advantage are industriously endeavouring to entail an irremediable evil [f.21r] upon an hundred generations, and because they are happily in a convenient situation, will not suffer others to have the same enjoyment.

That the failure of the present Custom House is generally attributed to the faultiness of the foundations, and we hope the Commissioners of the Revenue will not fall into so glaring an absurdity, as to propose the building a new Custom House on the same ground where the failure of the foundation has already ruined one house. That moreover the Quay is narrow and much too small for the business; the river is there shallow, the bottom hard and extremely unfit for the lying of ships of burthen, causing them to strain, and injuring their cargoes at the falling of every tide.

That sharp built vessels and ships of great burthen or draft of water cannot come up to the Custom House Quay, and we are assured that many ships are on that account permitted to lade and unlade below the Old Ferry; and particularly that ships laden with huge blocks [f.21v] of marble and logs of mohogany discharge at the North Wall, a convincing proof that the bottom there is perfectly good, otherwise from the nature of the lading the ships would be destroyed.

That the building of a new bridge at or near the Old Ferry will be of infinite service to the shipping that frequent this port, as it will prevent their taking the ground upon a rocky and frequently an uneven surface, and oblige them to take soft ground where they will be nearly as safe as if they lay afloat.

That the higher up the river the Custom House is situated, the greater must be the delay, the hazard and the disappointment to the fair trader, from the vessels being forsaken by the tide, and the more frequent will be the smugglers' opportunity under such pretences to stop in convenient places for disposing of parcels, which he wishes to run on shore.

That if the Commissioners consider [f.22r] their duty and attend as they ought to the interest of the Revenue, they will propose the building a new Custom House as low down the river as possible, even at Ringsend, or at least in some situation where they can have docks and such extensive quays as will enable ships to discharge without delay or interruption, and where they may erect sufficient stores and all other conveniences for the security of goods and dispatch of business.

That if the carriage of goods be a consideration, we should intreat the petitioners to consider what must be the hardship on those merchants who, by the increase of this town, have been forced to reside in Lower Abby Street and Fleet Street, and are to supply persons resident at the opposite side of the river, or how great must be the tax on the foundery in Luke Street, the Glass Houses in Abby Street, or any other manufactures situate below the old Ferry having no access to the opposite side of the river but by the Essex Bridge.

[f.22v] That salt, corn, timber, iron and many other weighty and comparatively cheaper articles are at this time discharged below the old Ferry, altho' the expence of carriage is indeed great in proportion to their value, and this expence falls upon the poor equally with the rich. Whereas the carriage of the articles of luxury, which are discharged at the Custom House, is inconsiderable in proportion to their value, and the addition (if any) will fall chiefly upon those who are well able to bear it – we say (if any) for we must humbly observe to your excellency that the allegation of inconvenience to the merchants and injury to the trade of this city, is a partial assertion, and that on the contrary, the opening the city, the enlarging the convenience of ground and accommodations for trade, the making a safe lying for large ships, and a speedy discharge of them at the Custom House, and providing storage and security for merchants goods, will much overbalance any additional expence [f.23r] of carriage, which at all events will fall upon the consumer and not at all upon the merchant.

Many large ships now discharge their coals into lighters at Poolbeg and in the lower parts of the river, from whence they are brought to the Coal Quay for the use of the poor, who in this instance will not therefore be in the smallest degree injured by a new bridge; and other ships of burthen in like manner

unlade their cargoes into gabbards, by which they are brought up to the Custom House Quay. This latter expence will be saved by the vessels being enabled to come at once to the Custom House, and both the revenue and the fair trader will be greatly benefitted by the goods being preserved from embezzlement.

If the removal of the Custom House should encourage water carriage the advantages will be very considerable, and of this some merchants eminent for understanding and extent of trade, have been so convinced that they have fixed their residence and built extensive warehouses on Usher's Quay above four of the [f.23v] bridges.

That our present application is not for the immediate building of a new bridge; a custom house must first be built, and business fully carried on there before a new bridge can be begun upon. The merchants will then have time to settle themselves to their satisfaction, and will have opportunity of proving whether it will be of dis-service to the trade to have a new bridge at or near the old Ferry.

The petition herein before mentioned is said to be the petition of the merchants, traders, manufacturers and other inhabitants of the city of Dublin. Now your excellency will permit me to observe that the inhabitants above Essex Bridge cannot have any interest in the present matter as they have already a free communication by five bridges, and the use of the river by boats tho' not for masted ships, and the building ever so many bridges below Essex Bridge cannot affect [f.24r] them, that the merchants and traders are not interested herein, because if any additional expence (which we by no means allow) should be laid upon them it must ultimately fall upon the consumers; that if the manufacturers of Francis Street, Meath Street, the Comb, and the Liberties, can be at all affected it must be to their advantage by the lowering of house rent, and and [sic] as to the other inhabitants of this city, we do contend that ninety nine of an hundred are strenuous advocates for the removal of the Custom House, and for the building of a new bridge as a necessary improvement that must tend to make this city convenient and beautiful by which we may hope to bring back some of our absentees and allure them to reside amongst us, and which will be the best means of rendering this city opulent and increasing its trade and manufactures.

On Earl Harcourt's liberal and comprehensive views, his extensive knowledge of other cities and the measures used to render them considerable, and upon his generous, impartial, and steady regard to the true interest of this metropolis and of the whole [f.24v] kingdom, we repose the most entire confidence, entreating your Excellency to encourage such schemes as shall best attain this great end, and humbly submitting the whole to your Excellency's wise and gracious consideration.

[unsigned]

■ [8] *John Beresford, John Monk Mason, Richard Townsend, Hercules Langrishe to the Earl of Buckinghamshire, 7 September 1780 on the 'alarming state [of the] Custom House'*³²

May it please your Excell[en]cy

We think it our indispensable duty, without the least delay, humbly to represent to your excellency that within these few days there has been a most alarming increase in the ruinous condition of this Custom House, by which the records of his majesty's Revenue, and the lives of all their principal officers are in imminent danger.

Having observed on the 1st instant that several of the doors of the inner apartments (particularly those of the room in which we daily sit for the necessary dispatch of the business of the [f.25r] Revenue) were so confined, as not to be opened without much difficulty, and finding on the 4th that the pressure had so much increased as to require the aid of a carpenter to enable the doors to swing free of the floor, we thought it necessary to direct Mr Thomas Ivory,³³ Surveyor of the Buildings, to make an immediate inspection and report of the state of the building, which report we herewith lay before your Excellency and to which we beg leave to refer.

Being certain that no temporary aid can prevent the further advancement, and (perhaps) instant completion of the ruin, we are constrained to extend our present trespass on your Excellency's time, and entreat your Excellency's reconsideration of our former reports on this subject; to his Excellency Lord Vis[coun]t Townshend dated the 10th of May 1771; to his Excellency, Earl Harcourt, dated the 11th of January 1773, 28th January 1774, 19th of July 1774, and 14th of September 1775. As also of our report to your excellency dated the 6th [f.25v] of March 1777, wherein are fully stated the condition of the building, the sense of the House of Commons, [blank in text] of numbers of the principal inhabitants of the city of Dublin, and of the

Commiss[ion]ers of the Revenue, for erecting a new Custom House and changing the situation.

And we humbly submit to your excellency to direct such measures to be taken, as shall appear to your humanity and wisdom most expedient for such exigency.

— We are &c., &c., John Beresford, John M. Mason, Richd Townsend, H. Langrishe

■ [8a] *‘Thomas Ivory’s report [of the] state [of the] Cust[om] House, Dublin’³⁴ to the Commissioners of the Revenue, 5 September 1780*

My Lords and hon[our]able Gent[lemen],

In obedience to your order, I have viewed the Custom House, and beg leave to acquaint you that upon a close examination [f.26r] from every appearance I find it in a very imperfect and insecure state.

The building has been originally injudicious and weakly contrived, and the walls too high and too slight, to support their own incumbent weight, and that of a large and heavy roof, which lodges on them. Unequal weights, and false and improper bearings (which I see have been made through ignorance a part of the original design) have rendered many settlements, and disunited the walls, so that the bonds are entirely broke, by a great number of fissures, in the interior walls, and the relation that the whole, and the several parts should have together are dissolved; new cracks have appeared in the walls, and some of the old are lengthened particularly on the north side of the building to which it inclines to fall.

I further beg leave to acquaint the Board that these new cracks, with the falling of all the doors on this side [of] the house, out [f.26v] of the perpendicular, and grating harsh & rubbing very stiff against the floors, are certain tokens of its going rapidly to decay, and of its taking some insecure and dangerous settlement; so that I am apprehensive the first violent storm may damage it very materially.

— I am &c. &c., Thomas Ivory, Surv[eyo]r Rev[enue] Build[in]gs

■ [9] *John Beresford, John Monk Mason, Hercules Langrishe to the Earl of Buckinghamshire, 20 Oct. 1780 on the ‘dangerous state [of the] Cust[om] House’³⁵*

May it please your Excell[en]cy

We are compelled hereby to represent to your Excellency the dangerous and most alarming state of this Custom House.

Since the representation, which we had the honour to lay before your Excel[en]cy the 7th of last month, respecting its ruined condition, the door at the entrance into the Board Room, from the stair case (which [f.27r] had been just then freed so as to swing quite clear of the boards) again suddenly sunk, so close to the floor that it was with difficulty it could be opened, which was probably occasioned by shocks that the House received in the late severe storms; from the sapping of the foundation by the heavy rains; and from the weight of a great crew of people assembled in that room on Monday last, upon a trial.

We therefore humbly beg leave to remind your Excellency of our several representations to government upon this subject; praying your Excellency to consider the imminent dangers to which we, and all the officers of this House, as well as the merchants and traders frequenting it, are daily subject.

We must humbly beg leave also to observe to your Excellency that if this House should happen to fall in the winter (the time from its ruinous state that is most to be dreaded) not only the destruction of a great number of persons may be the consequence; [f.27v] but the loss of all the invaluable records of his majesty’s Revenue, would likewise ensue; for as there are fires in all the rooms, during that season, the whole building, and its contents, would in all probability be inevitably consumed.

We further beg leave to suggest to your Excellency that the only means to prevent this calamity will be to proceed as soon as possible upon the building of a new Custom House; and as a work of that extent will necessarily require a considerable length of time, to execute that circumstance will bring the expence of such a building within the ability of the publick finances and will put it in your Excellency’s power to allow us immediately to take such previous steps as are necessary in order to put into execution the intention of the House of Commons who granted £10,000 for the purpose of building a new Custom House in the first session [f.28r] of the late Earl of Harcourt’s administration, which sum we cannot apply without your Excellency’s approbation.

— We are &c., John Beresford, John Monk Mason, Herc. Langrishe

■ [10] *Commissioners of the Revenue [John Beresford, John Monk Mason, Hercules Langrishe] to the Earl of Carlisle, 11 November 1781 'requesting permission to expend money to proceed building [the] Cust[om] House, Dublin'*³⁶

May it please your Excellency³⁷

In obedience to your excellency's commands signified to us in Mr Secretary's Hamilton's letter of the 23^d of October 1780,³⁸ expressing your Excellency's concern at the very dangerous and alarming situation of the Custom House and your wishes to obviate as far as in you lies, those ill consequences which may be apprehended, and desiring us without loss of time to lay before your excellency such measures as we would propose to be adopted upon the present exigency.

We beg leave humbly to represent to your Excellency that we have from time to [f.28v] time for several years past laid before government a state of the dangerous condition of the present Custom House, and the necessity there was for building a new one, a measure which now appears to us to be indispensable.

In order to carry this measure into execution it is necessary for us to submit to your Excellency that his majesty's power to apply any part of his Hereditary Revenues, for the purpose of building custom houses for the conveniency of collecting his revenues, has never been doubted, and that the Commissioners have always heretofore under the authority given them in their former patents, exercised this power, and have built many custom houses in this kingdom, but it having been thought proper for some years past to restrain them from expending any money without the previous approbation of the chief governor: they cannot in the present instance, however pressing the [f.29r] occasion, take any step unless your Excellency shall be graciously pleased to approve of the necessary expence.

We do therefore most humbly request from your Excellency your permission to expend from time to time such sums of money, as shall appear to be necessary for carrying on a proper and convenient building for the accommodation of the officers of his majesty's Revenue, which permission we consider as sufficient to enable us to proceed in the business, and we shall endeavour to provide such materials during the winter as may permit us to begin the building in an early season in the ensuing year.

Should your excellency be pleased to grant us this request we shall endeavour to provide the best accommodation for ourselves and officers in the most convenient situation, during the time that shall be necessary for erecting a new Custom House.

— We have the honour to be &c. &c., [John Beresford, John Monk Mason, Herc. Langrishe, John Parnell]

ENDNOTES

The following abbreviations are used:

DIA Irish Architectural Archive, *Dictionary of Irish Architects, 1720-1840*, <https://www.dia.ie/architects/view>, consulted June 2018.

DIB James McGuire and James Quinn (eds), *Dictionary of Irish Biography*, 10 vols (Cambridge, 2010)

HIP Edith Johnston-Liik, *History of the Irish Parliament, 1692-1800: commons, constitutions and statutes*, 6 vols (Belfast, 2002)

Blessington, 1761-76 and St Canice, 1776-1800, was a Commissioner of the Revenue, 1772-95. *HIP*, IV, 201-03.

¹ John Beresford (1738-1805), MP for county Waterford, 1761-1800, was successively a Commissioner of the Revenue, 1770-79, and first Revenue Commissioner, 1780-1802. *HIP*, III, 159-65.

² John Monck Mason (1725-1809), MP for

³ Hercules Langrishe (1729-1811), MP for Knocktopher, 1761-1800, was a Commissioner of the Revenue, 1774-1801. *HIP*, IV, 57-60.

⁴ John Parnell (1744-1801), MP for Innistiogue, 1777-83, was a Commissioner of the Revenue, 1784-85. *HIP*, VI, 18-20.

⁵ George, 1st Marquess Townshend (1724-1807) was Lord Lieutenant of Ireland, 1767-72; James McGuire and James Quinn (eds), *Dictionary of Irish Biography*, 10 vols (Cambridge, 2010), *sub nomine*.

⁶ This report, which is not included in the entry book, has not been located.

⁷ Christopher Myers (1717-89), Thomas Cooley (1742?-84) and George Darley (1730-1817) were builders and architects active in Dublin in the second half of the eighteenth century.

- 'Christopher Myers', 'Thomas Cooley', 'George Darley', *DIA*.
- 8 John Bourke (1700-90), MP for Naas, 1727-60 and 1768-76, was a Commissioner of the Revenue and Excise, and first Commissioner of the Revenue, 1749-90. He was created Baron Naas in 1776, Viscount Mayo in 1781 and Earl of Mayo in 1785. *HIP*, III, 226-28.
 - 9 William Osborne (c.1722-83), MP for Dungarvan, 1768-83, was a Commissioner of Excise, 1770-72. *HIP*, IV, 425-7.
 - 10 Simon, 1st Earl Harcourt (1714-77), Lord Lieutenant of Ireland, 1772-76. *DIB*, IV, 450
 - 11 James Agar (1735-88), MP for county Kilkenny, 1761-76, was a Commissioner of the Revenue, 1772-85. *HIP*, III, 65-67.
 - 12 Charles Tottenham, MP for Bannow, 1768-76, was made a Commissioner of Customs when the Revenue Board was divided in 1772. He received a pension of £600 when the boards were united in 1775. *HIP*, VI, 416-8.
 - 13 Robert Clements (1732-1804), MP for Carrick, 1768-76, was made a Commissioner of the Revenue in 1772 and remained in position until the boards of Customs and Excise were united in 1775. *HIP*, III, 432-34.
 - 14 John Blaquiere (1732-1812), MP for Old Leighlin, 1773-83, was Chief Secretary between 1772 and 1776 to Simon, Earl Harcourt. *HIP*, III, 202-06.
 - 15 The reference here is to John Rocque, 'An exact survey of the City and Suburbs of Dublin, 1756'. See Colm Lennon and John Montague, *John Rocque's Dublin: a guide to the Georgian City* (Dublin, 2010); Sarah Gearty and Howard Clarke (eds), *Maps and Texts: exploring the historic Irish towns atlas* (Dublin, 2010) *passim*.
 - 16 Sir William Chambers (1723-96), who was commissioned by Lord Charlemont, never visited Ireland. See Howard Colvin, *A Biographical Dictionary of British Architects 1600-1840* (4th ed., New Haven and London, 2008) 239-45; John Harris, *Sir William Chambers* (London, 1970).
 - 17 Thomas Allen acted as an agent for George, Viscount Townshend. See Edith Johnston, 'The career and correspondence of Thomas Allen, c. 1725-1798', *Irish Historical Studies*, 10, 1955-56, 298-324.
 - 18 This letter has not been located.
 - 19 This report, which is not included in the entry book, has not been located.
 - 20 John Staples (1734-1820), MP for Clogher, 1768-76, was made a Commissioner of Excise when the Revenue Board was divided in 1772. He received a pension of £600 when he surrendered his seat at the Revenue Board in 1776. *HIP*, VI, 322-4.
 - 21 Richard Townsend (c. 1731-83), MP for county Cork, 1759-83, was a Commissioner of the Revenue from 1773 until his death. *HIP*, VI, 430-31.
 - 22 John Smyth (d.1775) was as 'much an engineer as an architect'. He was Surveyor of Revenue Buildings from 1765 or 1766 until his death, when he was succeeded by Thomas Ivory. 'John Smyth', *DIA*.
 - 23 This textual heading is relocated from the margin in the entry book.
 - 24 This plan, which is not included in the entry book, has not been located.
 - 25 John Hobart, 2nd Earl of Buckinghamshire (1723-93) served as Lord Lieutenant of Ireland, 1777-80. *DIB*, IV, 723-24
 - 26 Documents referred to correspond to items 1-6.
 - 27 The family of John Rogerson (1648-1724), Lord Mayor of Dublin, 1693-94, MP for Dublin Castle, 1695-1703, the developer of Rogerson's Quay.
 - 28 *Journals of the House of Commons of the Kingdom of Ireland*, 21 vols (Dublin, 1796-1801) IX, 116.
 - 29 This sketch, which is not included in the entry book, has not been located.
 - 30 This heading is relocated from the margin in the entry book.
 - 31 A reference to the controversy caused by the need to rebuild Essex Bridge in the early 1750s.
 - 32 The quoted text in the heading is relocated from the margin in the entry book.
 - 33 Thomas Ivory (c.1732-86) succeeded John Smyth as Surveyor of Buildings and architect to the Revenue Commissioners in 1775. 'Thomas Ivory', *DIA*.
 - 34 The quoted text in the heading is relocated from the margin in the entry book.
 - 35 Ditto.
 - 36 Ditto.
 - 37 Frederick Howard, Earl of Carlisle was sworn Lord Lieutenant in December 1780, and he remained in office until April 1782. Maurice Powicke, (ed.), *Handbook of British chronology* (London, 1961) 166; *DIB*, IV, 811-12.
 - 38 Sackville Hamilton (1732-1818) was under-secretary for the civil department in the Dublin Castle administration, and MP for St Johnstown, 1780-83. *DIB*, IV, 413-14