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*Corrupting Practices and the New Customs of England*  
(c.1558-70)

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## **Corrupting Practices and the New Customs of England (c.1558-70)**

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“...our rules leave loop-holes open, and the practice has to speak for itself.”  
Ludwig Wittgenstein, 1969:139.

### **Abstract**

This paper is an outline of doctoral research undertaken at the European University Institute (2011-15). It considers stories of fraud and evasion and the system of customs taxation in sixteenth-century England. The information mainly survives in the Elizabethan *State Papers* and in records of the royal courts of Westminster. Surprisingly, customs evasion and fraud is the most dominant theme from records of authority that concern the customs. The accounts conflict markedly with the historiography of the early English customs system: economic historians once presented the customs as being part of a successful national service, yet many contemporary critics pointed to the problem of autonomy that local officers enjoyed. These men could be wayward and with in league with merchants were regularly excoriated in corruption rhetoric. This trope emerged as the customs became centralised and increasingly valuable between 1558 and 1570. A part of this process – almost experimental – these new taxes were measured directly by the exchequer, rather than being farmed wholesale that was long the norm. Counterintuitively, instead of this heavy taxation inciting protest, customs officers and merchants instead became the subject of detailed allegations of malpractices. A range of stringent laws were demanded from below to protect the monarch’s new customs. Anti-fraud measures survive as parliamentary statute laws, fiats, printed “orders for customers”, and the significant and curious new auditing mechanism that culminated in the great Port Books archive – a system that would endure until the close of the eighteenth century. The books did not passively record national trade, instead they functioned as an audit of customs declarations, which was a politically sensitive archive. The customs declarations were checked between duplicates – systemic scrutiny that was one part of the wider “discourse” of customs corruption. Far from being the footnote in a broader economic history, fraud and evasion worked to inaugurate this substantial early modern tax archive.

### **Keywords:**

Customs, corruption, port books, fraud, tax evasion

## War and Customs

Tudor edicts survive from records of state correspondence dating from January 1558 that contain demands for soldiers, money and equipment for the recapture of Calais. The fortified English staple town in Normandy, fell after a siege only weeks before to French forces of the Duke of Guise. Winter storms obstructed manoeuvres, making the response especially difficult. Monetary loans were sought widely that would pay soldiers' wages, and material support such as horses were likewise requested.<sup>1</sup> Anti-usury law was to be suspended in order that wealthy London citizens might lend the crown 100,000 Marks for the expected expedition.<sup>2</sup> Calais – the last English dominion in France – was never to be recaptured, lost forever by the terms of the Treaty of Cateau-Cambresis of 1559. The final failure of the town's defences was clearly perceived to be a disaster, judging by further correspondence between Queen Mary I and her councillors. This loss formed the backdrop for punitive customs impositions levied that year – the subject of this article. Notable was a new levy on French wines, over which an embargo had been in place throughout the Hundred Years War. Total prohibition of wine imports was apparently ineffective, in large part due to the unenforceable nature of the restrictions. The dramatic new wine impost introduced in 1558, and others placed on cloth and beer, were explicitly punitive; the disloyalty on the part of

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<sup>1</sup> For records of this search of financing and provisioning see correspondence in CALANDER OF STATE PAPERS DOMESTIC (CSPD), *H.M. Stationary Office*, London 1871, 10, pp. 96C119.

<sup>2</sup> This would allow higher rates of interest to be charged by the lenders.

those who continued to import Gascony wine illicitly – produce of another lost English demesne – was used as justification in proclamations surrounding the wine impost.<sup>3</sup>

Calais had been a specifically commercial enterprise for kings of England since its capture in the fourteenth century. After 1558, English wool merchants – known as the Calais staplers – returned to their old centre in Bruges. Living and trading under a new ruler and enjoying attractive privileges, the staplers also took with them their lucrative customs revenues, which had long formed the majority of royal customs income.<sup>4</sup> Taxing rich overseas trades in beer, wine, and especially woollen-cloth seemed to be the solution adopted to counter the loss of the ancient wool revenues. The impost on the cloth was the most valuable new duty, and it followed an earlier unsuccessful attempt at imposition by Thomas Cromwell in the time of Mary's father, Henry VIII.

The impact of the imposts was felt in Antwerp, London's main trading partner until the early 1560s. Contemporaries linked the embargo of English cloth imports with the new taxation brought in around that time.<sup>5</sup> This retaliation made real the warning made by representatives of the merchants in 1558 in a suit to the privy council, which urged against the introduction of the cloth component of the imposts.<sup>6</sup> In a letter to governors from 1559, a London cloth merchant wrote on behalf of his fellow company of cloth merchants of the “unwisdom” of the taxation. For the author, the English were the last people in Europe to be “free” from the “foreign yoke” of impost taxation.<sup>7</sup> In Tudor political culture, however, complaint was muted by norms of deference towards the monarchy.<sup>8</sup> Moreover, the limited number of persons directly affected by customs also masks the controversy in the archives. These customs were not socialised taxes, but were rather a financial concern of the few merchant wholesalers who paid them.

Customs had always serviced royal debts, and were originally paid over directly to Italian financiers of English Plantagenet Kings. The first English customs men in the thirteenth century were in reality the notaries for such lenders. Continuing this mode of high finance, the objective of the cloth impost of 1558 seems to have been to secure debt through the taxation

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<sup>3</sup> “Prohibiting Import of French Wines”, (by order of privy council) Greenwich, 30 March 1558, in *Tudor Royal Proclamations, Vol. II: The Later Tudors (1553-1587)*, P.L. HUGHES and J.F. LARKIN eds., New Haven & London 1969, pp. 85-6.

<sup>4</sup> The extensive privileges consented to the Staplers by the city of Bruges are detailed in CSPD Vol. 15, p. 496: ‘Heads of privileges consented to by the City of Bruges to the merchants of the Staple’, 1559.

<sup>5</sup> H. DUNTHORNE, *Britain and the Dutch Revolt (1560-1700)*, Cambridge 2013, p. 107.

<sup>6</sup> *Tudor Economic Documents*, eds. R. TAWNEY & E. POWER, I-III London 1951, II, pp. 223-6.

<sup>7</sup> “I believe there is no Englishman that knoweth the government of other countries and the great impositions wherewith the people be yoked, but perceiveth and confeseth that this realm in respect of others is only free”, by John Hales transcribed in *Tudor Economic Documents*, cit., II pp. 223-6.

<sup>8</sup> Robert Zaller describes Tudor deference in correspondence with monarchy as “courtesy”. See R. ZALLER, *The Discourse of Legitimacy in Early Modern England*, Stanford 2007, pp. 30-5.

of that widely traded commodity. Before cloth, almost all customs revenue was based on a niche wool trade. With declining exports in English wool, and with the demands of war, this earlier arrangement came under pressure. One petitioner who discussed earlier proposals for a cloth impost in around 1550 considered clothing manufacture to be the sphere of “the commonalty”, as distinguished from that of elite European merchants, for example the Calais Staplers, the Hanseatic League, or Italian guilds. The charging of established and rich guilds, who paid annual lump-sums in exchange for royal privileges, became the taxation of an English countrywide cloth industry and trade. What was more, it was one that was recorded *as and when* it passed through the customers’ hands, rather than in single large cash transfers from merchants to the treasury. One suspects that, partly in order to control this flow, cloth was at this time channelled through the London wholesale market. This amounted to a new fiscal monopoly, which, incidentally, helped establish early trading companies.

Recording trade for fiscal purposes required a far more complex administration, and this goes to explain a rapid appearance of a new type of customs administration. New paper accounts from 1565 form the famous port books archive – now a major part of the British national customs records. Reliance on the extensive paper accounts, which supported taxation of a large export trade, created stresses of a kind that, in extremis, became a recognisable and modern political corruption: the private abuse of “public” resources. Records of such problems in the Elizabethan customs survive from the Elizabethan period in large numbers. Indicative of a changing relationship between society and the new customs administration, this trope clearly emerges only after 1558 and the new larger regime.

### **Genealogies of Customs**

Patrick O’Brien informs us that in Europe “not inconsiderable but immeasurable” sums of money were raised in cities to pay for military adventure, whilst non-monetary levies existed to provision soldiers.<sup>9</sup> The range of funding amounted to “fiscal pluralism” in medieval England, as was the likely the case elsewhere in Europe too. O’Brien stated that this complex reality has been unwittingly homogenised by the aggregation of its disparate fiscal sources by historians. Customs were varied and irregular, and as late as the sixteenth century were decentralised in England. Yet England is still perceived as being fiscally unique

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<sup>9</sup> P.K. O’BRIEN & P.A. HUNT, *England, 1485-1815*, in *The Rise of the Fiscal State in Europe (c.1200-1815)*, R. BONNEY ed., Oxford 1999, p. 53.

compared with other countries in early modern Europe.<sup>10</sup> The universality of English customs has been overstated, and so too has the continuity of customs system between the medieval and early modern periods. Economic analysis of the port books suggests a national economy with a central administration that persisted for centuries. However, this view is too simplistic, and is out of step with what we now know about the fragmented nature of ancient-regime taxation and politics generally. Political authority was diverse at this time in England, with power spread amongst townspeople, the nobility and the church. This polycentric scenario was how kingdoms and empires functioned throughout Europe for centuries. This was, after all, a continent of ‘composite-monarchies’, and ‘fiscal fragmentation’.<sup>11</sup> Relatedly, the port books were a product of localised customs systems in the sixteenth century, not of a central bureaucracy. The accounts were stored haphazardly at the exchequer – if at all – and were produced and used in courts not by administrators. This accounting system was a juridical administration that aimed to punish legal transgressions of autonomous agents.

Writing the first histories of the English customs, antiquarians and historians reordered the complex field of customs into something resembling a centralised national tax administration.<sup>12</sup> The first accounts of the customs were legal histories, probably aimed to establish royal rights over the customs during constitutional turmoil in 1660s Britain.<sup>13</sup> Such interpretations provide useful details of the early customs, but falter in terms of their overall interpretation of their scale and context. The national framework they are forced to inhabit is particularly problematic. It is true that compared with opportunistic royal rights, such as purveyance, ‘pre-emption’, and the sale of royal trading licences, some customs were more systematised than others; however, informal and opportunistic royal charges could represent a larger cost to the merchant compared with the more regularised formal customs of the medieval period. Regularised customs were usually limited and innocuous fees, and were not necessarily the taxes of a centralised state. It should be remembered that in general, few in English society paid regular taxes until late in the early modern period.

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<sup>10</sup> This comparison is made in: M. DINCECCO, *Fiscal Centralization, Limited Government, and Public Revenues in Europe, 1650–1913*, in “Journal of Economic History”, 69, 2009, n. 1, pp. 48-103.

<sup>11</sup> J.H. ELLIOT, *A Europe of Composite Monarchies*, in “Past & Present”, 137, 1992, pp. 48-71. For political fragmentation in England: *The Monarchical Republic of Early Modern England. Essays in Response to Patrick Collinson*, ed. J.F. MCDIARMID, Aldershot 2007. For European fiscal fragmentation, which I compare with political fragmentation, S.R. EPSTEIN, *Freedom and Growth. The Rise of States and Markets in Europe (1300-1750)*, London 2000.

<sup>12</sup> Such as: N.S.B. GRAS, *The Early English Customs System*, Cambridge Mass. 1918.

<sup>13</sup> For example, M. HALE, *Concerning the Customs of Goods Imported and Exported (c.1660)* in *A Collection of Tracts Relative to the Law of England, from Manuscripts[...]*, F. HARGRAVE ed., Dublin 1787, I, pp. 145–94.

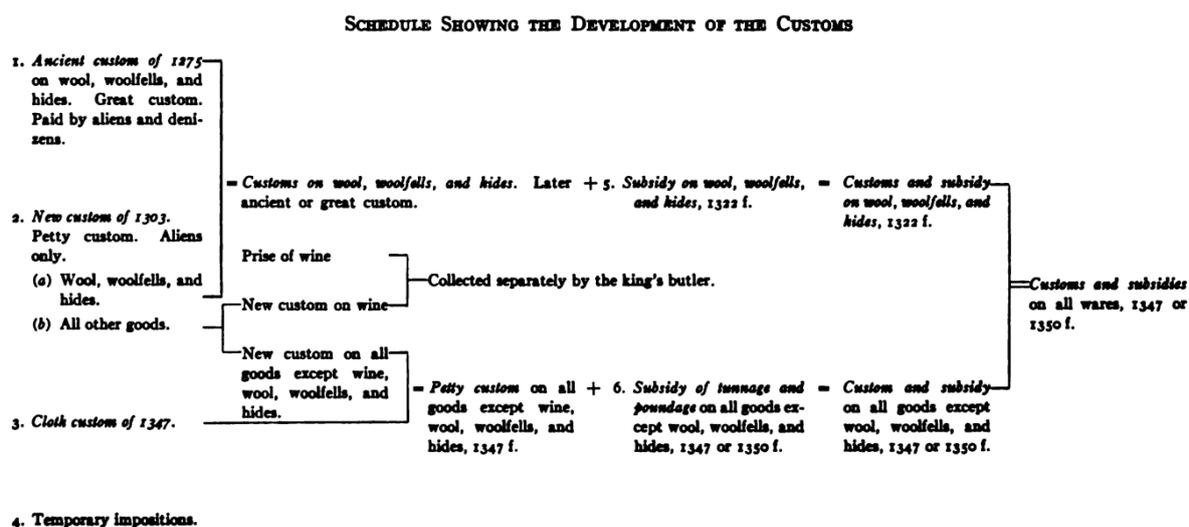


Figure 1, from N.S.B. GRAS, *The Early English Customs*.

A large range of royal customs is treated linearly across time, however, which artificially introduces order to the wide and changing spectrum of rights and privileges. Medieval fiscal variation was a challenge to Elizabethan reformers of the customs, such as the Elizabethan Lord Treasurers. Historians have neglected key reforms from the 1550s because emphasis has been placed on the continuous national customs “system”, or “service” – supposedly extant since about 1280. This perhaps indicates the classic teleology of state building, in this case where fiscal models converge in a steady and unproblematic progression towards modernity. Customs administration, in fact, undulated over time, and was difficult to make work. Customs governance changed dramatically from the sixteenth century in England, but examining the chart created by American economic historian Norman Gras in the 1910s, we see the aforementioned teleology presented in relation to the customs. From 1275, the “Great Custom” (on wool) and other duties spawn customs that morph and merge into new duties. This artificial progress forms the basis for an economic understanding of early English overseas trade as customs records are believed to represent the overseas trade of a coherent nation-state that never was. The early customs duties were a constellation of rights held by many people. Studying the diversity of the customs allows for the better appreciation of changes that occurred at the outset of the early modern period. Historians have so far overlooked these changes, some which are introduced in this paper. The key moment of reform seems to have started in 1558 – a truly dramatic year – and a problem known to us as political corruption followed from the type of administration enacted.

Gras was well ahead of his time in realising the historical value of the English customs records.<sup>14</sup> His study represents the first to use the accounts as they survive today. Indeed, he was one of a few who saved the port books from destruction by archivists – including a large quantity of Coast Bonds that, like other customs devices, essentially ensured trust between merchant and the state by guaranteeing the declared homeward destination of British coasting vessels. A report prepared by parliamentary committee in 1911 investigating the rediscovery of these records – decomposing in a turret of the Customs House in London – highlights the tenuousness of the survival of the early customs, but also the large number of records that have been lost. The port books had recently been, “found stacked on the floors...buried under heavy slates”.<sup>15</sup> They had until the nineteenth century been stored at Westminster Palace. After the abolishment of the port books in 1799 numerous orders were given to destroy what were in 1911 seen as “useless” records. From their creation until the twentieth century, the customs accounts had been “rotting in heaps on the floor of any room that was not wanted for a better purpose”.<sup>16</sup> Gras was one of a few who wrote to request that they be conserved for “students of economic history”, as they provided rare detail of shipping and commodities. Aside from wanton destruction, a catastrophic explosion of gunpowder and spirits in London’s Customs House in 1814 was said to have dispersed records as far as Hackney Marshes – miles away in east London.<sup>17</sup> Numerous other fires in customs houses occurred before this time, including the 1666 Great Fire that destroyed the large house built in 1559 – a building that was important to the early augmentation of the Elizabethan customs. Whilst records of the customs survive from the early medieval period, a mixture of poor survival, teleology, and misleading cataloguing has led to the current situation where the medieval customs are arranged as far as possible to fit together, along with later customs types and administrative structures.<sup>18</sup>

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<sup>14</sup> I refer here to the Port Book series, E190 in The National Archives in London. A great many of these have been destroyed by design, or by accident, such as in numerous conflagrations of London’s customhouse over the centuries. The port books were themselves produced as a result of the Tudor customs reforms.

<sup>15</sup> “Report[s] of the Royal commission on public records appointed to inquire into and report on the state of the public records and local records of a public nature of England and Wales”, ROYAL COMMISSION ON PUBLIC RECORDS, *H.M. Stationary Office*, London 1912.

<sup>16</sup> *Ibid.*

<sup>17</sup> G.H. GATER and H. WALTER eds., *Custom House Quay and the Old Custom House*, in *Survey of London: Vol 15: All Hallows, Barking-by-the-Tower*, London 1934.

<sup>18</sup> The change in form the Elizabethan port books assumed was pronounced compared with the medieval customs accounts, which are often simply leather bags of loose receipts and ‘rolls’ (small scrolls). Only a limited amount of British trade was likely taxed and recorded under this regime.

## Discovering Corruption

The records of the customs are patchy, and have been archived as being a part of British State that began 800 years ago. But there has been controversy about the reliability of the sources of this early English customs archive – especially the well-used port books series – due to the agency of its personnel and of those who paid customs. During the 1950-70s, a debate arose between economic historians who wished to use the books for their data – and thus negate the numerous problematic reports of endemic levels of evasion and fraud – and political and constitutional historians who tended to give the evidence credence.<sup>19</sup> Without the ability to prove conclusively the truth of the claims, a dominant economic literature has established the opinion that Elizabethan evasion and fraud was marginal enough to enable cautious trust in the port books. This view supported the large-scale analyses of customs records.<sup>20</sup> Much less studied was the fundamental rationale behind the port books, the emergent accounting form from 1565, which was to protect against the very thing that economists have more recently side-lined: fraud and evasion. This aspect of the records has previously been neglected, perhaps because port books are not distinguished sufficiently from the medieval customs records in the archives. Port books were created for specific reasons and used for purposes that were not statistical, and they were designed to enforce new royal taxes not to simply record them. My research shows that a fear of inputting error, and by extension fraud and evasion, motivated the imposition of the port books as a record of trade. Thus these customs records tell us something new about the reality of Tudor governance in the sixteenth century. Very simply, the books were duplicates distributed amongst the various customs officers who performed different roles. The content of each book was envisaged as permanent record, evidence that could be used in court if accusations of malpractices were brought before the court of exchequer. This aim was clearly outlined in contemporary rules published for Elizabethan customers.<sup>21</sup>

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<sup>19</sup> Representing the optimistic side is Brian Dietz, who wrote: “As far as the port books are concerned, the most realistic attitude towards them is one which avoids...the extremes either of uncritical acceptance or of complete distrust”, in his *The Port and Trade of Early Elizabethan London: Documents*, London 1972; representative of skeptics was Howell A. Lloyd, who wrote: “as pressures increase upon economic historians to express their results in statistical form, it cannot be too often repeated that Elizabethan customs records, affected as they are by so many un-predictable variables, can never be regarded as a reliable index of trading activity - a function for which they were in any case never intended.”, in his, *Camden, Carmarden and the Customs*, in, “The English Historical Review”, 85, 1970, n. 337 (337), pp. 776-787.

<sup>20</sup> For example, *London and the English Economy, 1500-1700*, eds. F.J. FISHER, P.J. CORFIELD & N.B. HARTE, London 1990.

<sup>21</sup> ANON, *By a gentleman of the exchequer-office, A Sure Guide to Merchants, Custom-House Officers, &c. or the Modern Practice of the Court of Exchequer; in Prosecutions Relating to His Majesty's Revenue of the Custom...By an Officer of the Customs*, London 1730.

There was, then, a specific problematic that motivated the records. Tudor governors explicitly implemented the customs reforms and accounts to guard against fraud, and this is therefore a phenomenon that is worthy of study under its own terms. At present the dysfunction is only a footnote to mainstream economic historiography, if increasingly a significant one.<sup>22</sup> There is an aversion to equate the black market with officially recorded economic activity. Immeasurable as that commerce may be, we should assume that evasion and corrupting practices have always been a significant aspect of markets and society. Scholarship on the “shadow economies” of today is scarce, despite this realm existing on scale that one researcher puts at 41% in developing, and 18% in OECD countries.<sup>23</sup> In earlier periods the issue was likely to be more significant. To get closer to the activity itself, evasive practices should be studied more. Scholars working in different contexts have noted an aversion to this theme, however: “Once upon a time economists paid no attention to economic activities carried out outside the formal framework of the economy. Sociologists and anthropologists were the only ones who seemed to consider the existence of such activities.”<sup>24</sup> This statement rings true today, however the measurement of phenomena *beyond* the “formal” economy lends unwittingly too much formality to sixteenth-century England, where the measurement of a national overseas trade was not achievable, and not even directly attempted. Indeed, we know now that national statistics hardly existed before around 1700 in Britain.<sup>25</sup> A licit trade is hard to define when much trade took place away from the gaze of the state. Thus the bifurcation of the so-called informal and measured formal economies before this time appears to be ahistorical. The difficulty of measurement on this scale links the very problem of economic surveillance that motivated the port books. These were a repository meant to guard against malpractices and error. They did not passively record information as undisputed fact.

Later in the early modern period, until the free-trade era, taxation was surrounded by the harshness of the ‘fiscal-military-state’, which strove to regulate and derive income from overseas and home trade wealth.<sup>26</sup> The stories of the failure of Elizabethan reformed customs

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<sup>22</sup> E. JONES, *Inside the Illicit Economy. Reconstructing the Smugglers’ Trade of Sixteenth-Century Bristol*, Aldershot 2013, also his, *Illicit Business. Accounting for Smuggling in Mid-Sixteenth Century Bristol*, “Economic History Review”, 54, 2001, n. 1, pp. 17-38.

<sup>23</sup> F. SCHNEIDER, *Shadow Economies around the World: What Do We Know?* Bonn, 2004, Discussion Paper no. 1043, March 2004, accessed online on 3 February 2014.

<sup>24</sup> *Shadow Economies and Irregular Work in Urban Europe: 16th to Early 20<sup>th</sup> centuries*, eds. T. BUCHNER & P.R. HOFFMANN-REHNITZ, Berlin 2011, p. 10.

<sup>25</sup> See P. SLACK, *The Invention of Improvement. Information and Material Progress in Seventeenth-Century England*, Oxford 2014.

<sup>26</sup> W.J. ASHWORTH, *Customs and Excise. Trade, Production, and Consumption in England (1640-1845)*, New York 2003.

relate to us challenges and even the rationale behind early English tax administration, which from the start of the modern customs system (c.1560) was focussed on the evasion and cheating of elites, - not of common smugglers. This system diverged again rather dramatically from the modest medieval customs, most of which were derived from wool passing traded in and around Calais. The new customs administration was linked to the real challenges presented to the Tudor state when measuring and regulating the trade of elites more broadly, and beyond the ancient staple ports of England and France.

A cornerstone of my doctoral research is a number of complaints and royal petitions – ‘corruption tales’ – that sought to reveal and explain fraudulent practices in the English customs houses of the sixteenth century.<sup>27</sup> A second significant group of sources are treatises that lamented the “corrupting” of the customs, especially by the later years of Elizabeth Tudor’s reign (1558-1603). Such complaints appear to be an early discourse of corruption, which can reveal something about the process of legitimisation of the new customs.<sup>28</sup> Fairness was important in this rhetoric, and petitioners demanded the monarch strengthen her grip over wayward customs officers, who could evidently be unpopular with their fellow citizens. Merchants tended to feature less in the allegations of fraud and evasion. Fiscal centralisation and enforcement was encouraged from below, and specifically to the measures taken to improve the collection of new customs – most significant of these structures were the port books and their associated working materials. Conflict over information was key to tensions in the customs houses under Elizabeth I. The sources that provide detail of this conflict often appear in legal records. Descriptions of malpractices are difficult to decode, mainly as we know so little about the workings of the early customs. However, the *ease* with which customs declarations could be manipulated was a leitmotif in these stories – one that aimed to inspire fear in the governors and juries who formed the readership for this type of information. Even if one disbelieves entirely the claims, as most actually have, there is still a question of why so many Elizabethans believed that the English customs were so abused, so easily and so widely. The answer to this, I suggest, lies in the expansion and complexity of the

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<sup>27</sup> There exist hundreds of state and legal records concerning fraud, abuses, and concealments (etc.) in the Elizabethan customs from 1550 to 1600. Many come from the Westminster royal courts as petitions, trials, and exchequer commissions of investigation. The exchequer was divided into administrative and legal levels. A larger body are in the Elizabethan State Papers, including those papers belonging to consecutive lord treasurers Winchester and Burghley for the same period (ca.170 records). Other references survive in the records of the privy council and patent rolls. Some private suits against customers exist within early paper indexes of the exchequer equity court. Others may exist in un-digitized legal and state records, possibly in local archives or in the personal papers of governors, such as the lord admirals. Although some prosecutions occurred in the medieval period, there is a very noticeable spike in information from the time of the imposts from the 1550s. (Thanks to Dr Evan Jones for initially sharing the references to many of these documents.)

<sup>28</sup> AKHIL GUPTA, *Blurred Boundaries: The Discourse of Corruption, the Culture of Politics, and the Imagined State*, in “American Ethnologist”, 22, 1995, n. 2, pp. 357-402.

customs from 1558, which led to fears for the theft of greater public resources, paid to the monarch by untrustworthy officials. Manipulation of the customs was considered by petitioners to be immoral.

It seems that a problem for early regulation of national overseas trade was the complexity and relatively low levels of observation of the marketplace. Local business risk in the form of information asymmetry was managed by the social capital that connected market agents, and legal institutions likewise enforced good behaviour.<sup>29</sup> The networking of market actors is witnessed in the extensive debt trains that are known to have accompanied business for all involved in the market – at home and abroad.<sup>30</sup> Organising multiple shares of exports laden on ships, which in turn were handled by factors in foreign jurisdictions, was a task that required careful coordination. Similarly, royal tariffs were coordinated as a part of everyday business practice of the merchant and local official. Urban networks of business based on the social bedrocks of the urban guild were said by Elizabethan petitioners to perpetuate corruption where it occurred. Elucidations of the customs fraud typically describe ‘connivance’ and the ‘amity’ of officers and merchants who were said to have coordinated complex manipulation of customs and its paper accounts. There was by consequence a deficit in trust in officers who were businessmen with private interests. Authority and locals alike became especially concerned about the management of the valuable new customs, managed only for their “private” interests.

To find evidence of this concern we can observe legal activities undertaken on behalf of the crown in the sources of the exchequer. In 1571, royal commissioners visiting the port of Exeter in Devon took depositions from local merchants about frauds there: “interrogatories were to be administered on the Queen’s behalf” against Exeter’s searcher, customer, and the controller’s deputy of the port of Exeter, and other of their associates.<sup>31</sup> Lists of questions were asked of multiple witnesses, usually beginning with how well the customs men were known to deponents. The commissioners had information about a number of ships that had recently departed with “kersies” and other cloth types, and, with the consent of the customers, without entry in the new “Queen Majesty’s Customs Books”.<sup>32</sup> Respondents indicted the

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<sup>29</sup> Avner Greif emphasises the predominantly self-enforcing, reputational mechanisms of institutions made safe medieval European trade, whereas recently Ogilvie and Edwards argue that the law was the prime enforcer of contracts and trust. For this debate, see J. EDWARDS and S. OGILVIE, *Contract enforcement, institutions, and social capital: the Maghribi traders reappraised*, “Economic History Review”, 65, 2012, pp. 421-44.

<sup>30</sup> C. MULDREW, *The Economy Of Obligation: The Culture Of Credit And Social Relations In Early Modern England*, Basingstoke 1998.

<sup>31</sup> THE NATIONAL ARCHIVES, KEW (TNA), The Queen v. Anthony Hunney, deputy customer of Barnstaple, Thomas Dave, deputy comptroller, and George Gage, searcher, E133/1/110, 1570-1.

<sup>32</sup> The manufacture in Devon of cloths (kersies) was a particularly common occupation there in the sixteenth century. Six to eight thousand Devon kersies could be exported on a ship from Exeter or London, and were

barques, the *Julian* and the *Jacket*, specifically, and it was asked whether other ships and their owners had left port in this manner. They enquired after another ship – the *Christopher*, and another – the *Catherine*. The nub of these examinations was whether or not customs men and merchants had followed and correctly completed the new orders and accounts for the cloth impost, and it was reported that they had not. For example, it was found that a customs searcher had been financially motivated by local merchants not to check the cargoes. A “note” had been self-certified by the merchants instead of the official certification. Exporters had not “openly” declared their wares at the customs house, instead declaring after they had departed. It was enquired whether or not the customs cockets, the certificates that confirmed cargoes, were entered into the official customs books. These were lost, according to one deponent. The locating of such documentation was an objective for prosecutors of customs abuse, and customs documents that might be used as evidence were avidly sought out, but also concealed.<sup>33</sup> In sum, nine sides of written depositions followed, given by a variety of deponents who listed missing shipments as result of illicit night-time loading and voyages, hidden records, and general connivance between the merchants and the customers to evade the customs. One particularly extensive accusation against a group of Tiverton merchants systematically lists their real consignments with corresponding under-valuations in the customs books. John Barrett had entered six cloths (or nine “kersies”), whereas he is accused of shipping seventy-eight kersies; John Waldron was said to have entered thirty-six cloths, yet shipped ten “packets” of cloth – and so on. The practices described implied collusion of tightly bound groups. A problem was that the customers of Barnstable, as was the case elsewhere, were not professional revenue agents, but rather were integrated local market agents.

Such accusations of connivance tend to be weighty, and do not describe simply a few bad apples, and it has been hard to place accounts of endemic official and mercantile divergence from the law within a polity presented as being comparatively centralised in Europe from a fiscal standpoint.<sup>34</sup> There were limitations to the law around the customs in the Tudor world. Keith Wrightson is clear about the great limits of law enforcement in the sixteenth century.<sup>35</sup> From a financial viewpoint, Stephane Epstein demonstrated that before public finance had emerged in late-seventeenth century Britain fiscal and fragmented authorities restrained royal, or state, and financial capabilities. Epstein argued convincingly that fiscal weakness of large

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commonly sold in Levantine markets in the eastern Mediterranean. P. SHARPE, *Population and Society in an East Devon Parish. Reproducing Colyton, 1540-1840*, Exeter 2002, p. 78.

<sup>33</sup> As was the case in the run up to the trial of William Bird in London in 1565; for Bird’s trial, see p. 13 below.

<sup>34</sup> M. DINCECCO, *Fiscal Centralization, Limited Government*, cit., p. 3.

<sup>35</sup> K. WRIGHTSON, *English Society (1580-1680)*, London 1982, p. 150.

domains resulted from “jurisdictional fragmentation” – especially in late-medieval England.<sup>36</sup> Far from being an established and unproblematic fiscal system, as is sometimes implied, the ancient customs and subsidies and the Tudor imposts remained fragmented among port jurisdictions, and the many people who profited from them. During the reign of Elizabeth I, however, many customs were brought into closer orbit of London and the monarchy by a new administrative regime based on port books, and during the 1570s by the granting of the customs to favoured customs farmers in the capital. Prior to this, the customs and imposts had effectively been farmed locally. In line with this tradition, a noticeable aspect of the new imposts is the level of local commercial and private interest in their implementation. The number of petitions and suits to improve and expand their collection is a history of the power of stakeholders, of interests. Power could corrupt, apparently, and reports of the manipulation of local infrastructure often emerged from local rivals, or abused or otherwise disgruntled local subalterns. Despite the malpractices, the Elizabethan imposts persisted with the support of some local elites; imposts were not entirely imposed by the monarchy, despite their appellation. A culture of improvement became apparent from the mid-sixteenth century, which aimed to mitigate the problem of official dysfunction in, and mercantile evasion of, the new impost customs regime.

It is remarkable that this new customs regime survived at all in light of the tradition of light and temporary taxation in England. Successes were enabled partly by the gradual penetration of royal influence and knowledge into local customs infrastructures – i.e. forcibly. We can see this when in 1565 the exchequer and privy council actively sought basic information about local English customs. In Bristol, the exchequer commissioned city aldermen to send details of the number, locations, and ownership structure of Bristol’s customs houses. It was thought there might be numerous customs houses in the wider Bristol area. The locations of creeks of Bristol’s River Severn were requested, and given in a perambulatory description.<sup>37</sup> Bristol was at this time considered the “second port of the realm”, yet its governance and even its very topography were apparently unknown to the monarch’s representatives at the privy council in the 1560s. This discovery is something one can sense in the map collections of the powerful lord treasurer, Lord Burghley. Indeed, Burghley was perhaps the most “cartographically minded” governor of his time,<sup>38</sup> and some

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<sup>36</sup> S.R. EPSTEIN, *Freedom and Growth*, cit.; on the importance of political scale in efficient public debt see also D. STASAVAGE, *States of Credit, Size, Power and the Development of European Polities*, New Jersey 2011.

<sup>37</sup> TNA, Survey of the Port of Bristol, E159/350, rot. 348. 15 January 1565.

<sup>38</sup> J.H. ANDREWS, *Ireland in Maps*, Dublin 1961, p. 5.

of his charts related specifically to the planning of changes to the customs considered here.<sup>39</sup> This mapping was in some sense a cognitive centralisation of the customs infrastructure – achieved through knowledge of its layout in relation to topography, and especially coasts and river networks, notably the important rivers: the Humber and Severn, and the Thames.

The national discovery of the customs continued, with far-flung ports such as Newcastle the object of investigations similar to those undertaken in Bristol during the 1560s. Finding and managing growing customs data accompanied the physical discovery of these local customs houses. In distant civic spheres, tensions rose over the issue of secrecy and manipulation of customs data. For example, in 1564, a short series of questions were “to be ministered” by letter to William Benson of Newcastle about a wine shipment and suspected concealed customs there.<sup>40</sup> The first question within a short list enquired whether Benson knew about a ship named the *Nightingale*, and its cargo of wines, or about individuals connected with this enterprise, and what customs were paid and to whom. It was asked *how* Benson accounted for the shipment. This indicates that he was a clerk for the customer of Newcastle, named as William Sherwood. However, more interestingly, this question of Benson’s accounting methodology highlights the tradition of idiosyncrasy in customs accounting. A critical operational issue, which from 1565 those who conceived of the port books aimed to fix through a standardisation of customs data. As was usual, the problem of evasion and fraud featured. The investigators selected Benson because he knew Sherwood and his circle well. More importantly, he was willing to provide a list of underpayments with relation to ‘Butlerage’ and the queen’s new impost on wines alongside the customs due from the cargo of the *Nightingale* and its shareholders. It is significant that this event occurred prior to the implementation of the *Book of Orders* and the port books the following year, and the enquiries and results are thus very much shorter and simpler compared with later depositions about an increasingly complex administration. At this earlier time, Benson’s deposition amounted to a single side of parchment containing details of various underpayments of customs. Benson focussed more on an account of the occasion when Sherwood attempted to bribe him to pass on information about an exchequer commission sent to Newcastle to ascertain the situation of the customs house earlier that year. Bribery had long been a public concern, and was particularly suited to Benson’s narrative of corruption.

The issue of customs fraud grew over the Elizabethan period. Some writers saw the abuses of the queen’s customs as damaging to the monarchy – especially its ability to fund

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<sup>39</sup> Such as: HATFIELD HOUSE ARCHIVE, *Cecil Papers*: CPM II 3, “Plan of (a prospective) customhouse and adjacent buildings at Hull. By Wllm. Browne”, c.1573.

<sup>40</sup> TNA, The Queen vs. William Sherwood, E133/1/51, 1564.

itself and protect against foreign threats.<sup>41</sup> Resembling “eruptions of corruptions” today around the private benefit and the modern State, a growth in Elizabethan rhetoric about the corruption of the customs is noticeable, and framed under such terms.<sup>42</sup> Later Elizabethan commentators on the “corruptors” in the customs – but also the state – reflect a fashion for humanistic language.<sup>43</sup> Corruption was a very modish rhetorical device that appears to narrate a state that was critically weakened by the revenues denied through customs fraud and concealment. Although sensational and exaggerated, such rhetoric reflects the contemporary interest in malpractices that people believed to be commonplace.

The aforementioned discourse of corruption followed the rise in petitions and legal activity against the customers and merchants, and ultimately the implementation of the imposts themselves. Within fifty years of the new customs of 1558, there emerged political corruption based on administration involving many – often reaching the ears of Elizabeth Tudor herself.<sup>44</sup> In light of new responsibilities within an expanding system of customs, the moral focus that emerged was personal *duty* to the monarch.<sup>45</sup> With a rollout of port books, and orders for their use, it is possible that the increased scale of the tariffs, alongside attribution to the common trade of cloth production, gave the 1558 imposts wider significance in the minds of critics. Perhaps with so many affected by the cloth tariff along the chain of production and exchange – cottage industry, wholesalers, the merchant – there was greater reason that all should pay fairly. Officers certainly should not embezzle any payments – a charge that now concerned more people, and the monarchy as a whole. This quasi-national customs taxation was antithetical to the very private guild economy based around the staple towns. Indeed, the guild courts would have addressed problems of evasion and theft independently as they managed the wool customs and paid set annual remittances to the king. Corruption now extended from the sovereign and her legal apparatus into the lives and mentalities of more of her subjects.

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<sup>41</sup> For example in, THE BRITISH LIBRARY (BL) London, *Lansdowne Collection*, Vol. 110, n. 39, Needham’s Letter, c. 1571-2.

<sup>42</sup> *Corruption. Anthropological Perspectives*, eds. D. HALLER & C. SHORE, London 2005.

<sup>43</sup> J.G.A. POCKOCK, *The Machiavellian Moment. Florentine Political Thought and the Atlantic Republican Tradition*, New Haven 1975, pp. viii-ix.

<sup>44</sup> Known examples include Richard Carmarden’s *A Caveat for the Queen*, London 1572, written to warn Elizabeth I of the subtle abuses of her customs farmers. I bring new sources to bear, including a treatise on customs corruption and private correspondence to Lord Burghley.

<sup>45</sup> Following Joseph Schumpeter, Michael J. Braddick distinguishes pre-Civil War Parliamentary customs taxation as specifically “prerogative taxation”: i.e. that belonging to and levied by royal right as part of a demesne - a “manor of England”. M.J. BRADDICK, *The Nerves of State. Taxation and Financing the Early English State (1558-1714)*, Manchester 1996. However, although based on patronage, abuse of the royal customs by “corruptors” created broader social ills in the minds of commentators.

## Telling Corruption Tales

Being an idea rather than a thing, corruption in the customs is something that requires contextualisation. Political Science can fall into a trap of viewing political corruption normatively, with measureable schemas and models.<sup>46</sup> Ethnographical study of corruption, by contrast, considers the human experience of the phenomena, and the ideas lying behind. The discipline points to the danger of applying modern political predilections. There are inherent problems with the language of corruption deployed over time and space: political corruption has objectifying, rhetorical capacities, which is used to enforce western norms in the post-colonial sense. Corruption relies on the presence of Western states with a modernising agenda. For Elizabethans, customs fraud and evasion motivated administrative reform also, and malpractices symbolised the danger of private interests in opposition to the common good. This was rhetorically known as the Elizabethan Commonwealth. This definition is eerily similar to a modern definition of political corruption as private benefit derived illegally or immorally from public resources. However, the Tudor state corrupted is foreign to us in many important respects – especially the powers it could wield, and those that it could did not.<sup>47</sup>

By the close of the Elizabethan period, just over thirty years after the implementation of the port books, reportage in legal sources reveals a noticeably more chaotic customs. In 1601, the exchequer administered twelve questions concerning London's customs and its officers to witnesses.<sup>48</sup> Over this period, we travel a long way from 1564 and questions about Benson's peculiar accounting techniques. The questions administered sought information about bribes, the cost for forged customs books and cockets, re-embezzled customs-house seizures, seizures forcibly reclaimed by merchants with the support of the lord admiral, smuggled jewels, and even ordnance, false accounting, and, the habit of throwing overboard prying customs searchers. In this hearing, one recurrent question was whether in light of anarchy, it might be possible to increase the customs revenue by £10,000 per year in London. This amounted to roughly one-eighth of total royal customs revenue in the 1590s.<sup>49</sup> In response to this question, a customs searcher turned informant named Gilbert Wilkinson indicated that losses through

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<sup>46</sup> D. HALLER & C. SHORE, *Corruption*, cit. p. 11.

<sup>47</sup> Q. SKINNER, *Visions of Politics. Renaissance Virtues*, Cambridge 2002, pp. 368-414.

<sup>48</sup> TNA, 'The Complaint of the Tuckers', E 133/10/1487, 1601: running at around 10,000 words this is one of the more detailed depositions with complex accounts from various witnesses of various frauds perpetrated by the tuckers who seemed to dominate much of the customs operations around London. The interviewed witnesses who were searchers were especially unhappy about their treatment at the hands of the Lord Admiral, who they said forced the return of seized cargoes to merchants, even imprisoning one of them for weeks.

<sup>49</sup> G. ELTON, *The Tudor Constitution. Documents and Commentary*, Cambridge 1982, pp. 47-8.

abuses could exceed such a sum. To illustrate, he describes in detail how one falsified certificate for 38,000 lings<sup>50</sup> made at London's customhouse led to a £1940 loss to the exchequer in one afternoon. He estimated – and it was an assertion made elsewhere – that probably only one half of English trade was recorded in the customs at this time. Concealed sums could be sizable, and may have made rich men of those who had invested in customs offices and who could master the business of customs collection.<sup>51</sup> Thus, in light of the potential scale of the problem for the crown, and with limited powers, reformers aimed to extract more revenue rather than perform the unimaginable task of stamping out such practices. Underhand skills benefitted from a culture of secrecy, and equated to commercial freedom from the constraints of the law – freedom from state control that kept commercial wealth from the crown, and by extension from the surviving archives of the British State.

Early modern corruption possesses its own historiography, which has addressed the behaviour of historical figures such as Samuel Pepys (1633-1703).<sup>52</sup> Historians have commented that to moralise over the mountains of allegations of corruption over the centuries can misunderstand the context of the practices deemed corrupt. Joel Hurstfield, when considering the copious evidence for widespread Elizabethan financial corruption, urged caution, arguing that the term is nebulous and the concept anachronistic. He also pointed to the lack of an analytical framework to approach the issue in time.<sup>53</sup> A framework is still missing, but confusion will likely result whenever the rhetorical concept of corruption is reified. The theme is best considered as a discourse – a useful narrative of events and feelings within an accurate historical and cultural context. Evidence of corruption can also reveal useful highly-contextualised information about historical structures corrupted.

Much profit was made available to groups of officers who were themselves merchants or at least closely connected with the commercial sphere they were charged with taxing. The rules governing the new customs were complex, and suffered from old weaknesses – such as the old problem of dues collected remaining in the hands of customers between annual audits. From 1565, the port books introduced to an army of private prosecutors an ability to crosscheck between duplicated volumes held by individual offices.<sup>54</sup> They could be searched

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<sup>50</sup> Lings: a large fish commonly fished around the British Isles.

<sup>51</sup> The Elizabethan customs farmer, Thomas “customer” Smythe, died one of the wealthiest men in England.

<sup>52</sup> M. KNIGHTS, *Samuel Pepys and Corruption*, in “Parliamentary History”, 33, 2014, n. 1, pp. 19–35.

<sup>53</sup> J. HURSTFIELD, *Freedom, Corruption, and Government in Elizabethan Government*, London 1973, pp. 137-41. See also: R. HARDING, *Corruption and the moral boundaries of patronage in the Renaissance*, in *Patronage in the Renaissance*, G. F. LYTLE & S. ORGEL eds., New Jersey 1981.

<sup>54</sup> Prosecutors were people commissioned by royal patent, or those simply prosecuting independently in the court of exchequer under the moiety principal of reward. The moiety was half-share of fines shared between patentee and the crown resulting from discovered evasions and consequent fines.

this way for evidence of malpractices, which entailed a far more standardised and regularised form of oversight than had existed previously.

In a relatively well-known prosecution of London customers in the Westminster court of the Queen's Bench in 1565-72, it transpired that those who kept the new customs accounts were normally linked by extended familial and guild associations. In London members of the wealthy Guild of Mercers (cloth traders) operated the cloth impost. Key customs officers were always related to the wider world of commerce. In this trial it was alleged that merchants' entries in the port books were "erased", and "altered" collaboratively in separate books with their attendant certificates and cockets, this in order to conceal goods and money from the record. It was clear to the jury of the Bench that these accounting malpractices – through their "connivance" – were entirely feasible, and a guilty verdict was in fact initially passed down. Officers and the merchants were said to collude to obscure in the accounts very large quantities of bulky goods, which would be difficult to physically conceal. This kind of evidence arose typically from subaltern customs searchers and waiters who stumbled upon or intentionally sought out concealed goods at the river quays and within port books. Customers, such as the London Mercers, directly employed waiters and clerks on a day-to-day basis. Complaints of violence survive detailing the extreme measures taken against the seizure of shipments, or the revealing of secretive malpractices alike.

Due to the closeted world of the customs houses, which employed people with very good local connections, the volunteering of information emerges almost entirely from the people working for wealthier customs men. The surviving information about corruption can be divided into three sub-categories: petitioning, "advertising", and the aforementioned commissions of investigation. The first we find in the courts and in ministers' papers, where one typically finds the labouring of the anarchic nature of the world of the customs to further personal pleas. This is because the "fiction" or the embellishment of violence and malpractice aided cases brought before authority. Violence was useful as it suggested evil, and was often linked to the corrupting practices of customers to attract the interest and assistance from some higher authority. For example, in his plea from the Fleet Prison in London against Bristol's customers in 1598, Thomas Watkins accused his former employer, customer John Dowel, of assaulting him in Corn Street in Bristol: "(Dowel) stroke me, calling me a rogue and villain, and then he drawing his poniard (a long knife) ran after me". On another occasion when on his sickbed at home, Dowel entered to further threaten his ex-clerk. Dowel's "man" was present, however, and Watkins stated that he was compelled to "(pull) him away, or else

surely he would have killed me (Watkins)".<sup>55</sup> In London during the major state trial of customer William Bird, accusations of organised violence are also related.<sup>56</sup> During his arduous investigation the commissioner, Oliver Daubigny, employed a fellow brewer – a “very honest man” – to hire another man to act as a tidewaiter to help find concealed beer in London.<sup>57</sup> Subsequent checks carried out aboard another ship revealed eighteen “tuns” of concealed beer. Daubigny accuses the searchers of breaking the waiter’s boat and “head” on the riverside shortly after his employment by Daubigny. More sinister still, the waiter was then bribed – “fed” by the searchers and Dutch merchants – to remain silent. Violent encounters are used to dress the larger accounts of dishonour that feature accounting and other frauds. When petitioning the crown, this was considered a vendible type of information, and its rectification would directly benefit the crown. In the case of Watkins and others, this is where explanatory energies are spent.

Petitioners mixed the narration of personal injustice with harm done to the monarch. Watkins’s forty-page petition to the royal court of Star Chamber – written in the late 1590s by the draper, recently a clerk of the city’s customs house, and a man in desperate circumstances – implicates Bristol’s customers and “the best of the city” in a range of frauds along with his imprisonment for a fabricated debt to Dowel.<sup>58</sup> The frauds described featured both the post-facto altering and prior under-declaration of cargoes by the customers, ultimately in league with Bristol merchants. Other frauds included the embezzlement of visiting foreign merchants’ bonds,<sup>59</sup> and levying inflated fees levied on their visit. These fraudulent practices are elaborated in great detail to demonstrate the reliability of the information. This detail makes such sources particularly interesting as evidence. Watkins detailed a series of feigns that ensured that customs dues for a shipment of Spanish sweet wine went unpaid. In this example, in order to evade the Spanish trade embargo, all twenty-four “tuns”<sup>60</sup> went under the guise of French produce; after, to stay below the customs threshold, customers issued a false “bill of entry” for nineteen tuns;<sup>61</sup> then, by the stroke of the pen the customer assigned ten tuns into the custody of a Bristol merchant who was entirely exempt from “presage”, leaving

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<sup>55</sup> O. DUNN, *The Petitions of Thomas Watkins against John Dowel (1598-1600)*, Unpublished Undergraduate Thesis, University of Bristol 2006.

<sup>56</sup> For organized violence in France: M. NASSIET, *Vengeance in Sixteenth- and Seventeenth-Century France*, in *Cultures of Violence: Interpersonal Violence in Historical Perspective*, S. CAROL ed., Basingstoke 2007.

<sup>57</sup> O. DUNN, “London’s merchant-smugglers, ‘concealments’ in the customs books, and the reaction of Elizabethan government”. Unpublished M.Phil Dissertation, University of Cambridge 2010, p. 13.

<sup>58</sup> The petitions of Thomas Watkins: CSPD Vol. 12/267/39 (1598) & 12/274/57 (1600).

<sup>59</sup> Money from local sales was by law to be employed on local goods to prevent the export or “bleeding” of English precious metals abroad.

<sup>60</sup> The ‘tun’ was an old English unit equivalent to about 954 litres, almost a cubic metre.

<sup>61</sup> The medieval “prisage” volume threshold was either ten or twenty liquid ‘tuns’ per vessel.

just nine out of the original twenty-four tuns accounted for. The wine imports now came in at just below the lower tax threshold in the accounts, with the net result of a £30-40 saving for the Vintners involved – with possible deductions for bribes or other favours for the customers – or not if they were trading themselves on that voyage and so benefited directly from the deception.<sup>62</sup> Again, this kind of claim was considered feasible, and taken seriously, which is evidenced further by the high survival rate of such claims in high state and legal records.

Accounting fraud featured far more in these descriptions compared with physical concealment on ships and in storehouses. Like smuggling, figurative concealments disappeared from the record. Excuses were required to cover up some schemes, and these were easy to find due to the laxity of some areas of the system. In London, a customs searcher was said to typically allow the passing of as much as “six or seven pipe tonnes of beer for every one entered”.<sup>63</sup> The customs searcher would justify favourable declarations by allowing for souring and portage beer, that is, beer that had gone bad or that was designated for the mariners during the voyage.<sup>64</sup> Alternatively, he could simply not enter that which he found on board when it was safe to do so. Woollen-cloth and the large numbers made for bulk export to Europe for finishing was a common area for allegations of customs fraud. Like wine and beer, this cargo was bulky and physically difficult to hide. If one did not have the services of the searcher to rely on, then numbers were easier to conceal. In the customs accounts an omission of a decimal point here, or a roman numeral there, could conceal hundreds of metres of cloth. So too could the changing of a foreign name to English remove heavy levies on foreigners. This was a common complaint, and was said to be mode of “employment for poor English merchants”. Stories of accounting frauds involving cloth for export typically featured the altering of owners' names, quality of product, destinations, and quantities.

Some frauds required complex planning to safely circumvent those checks introduced. One anonymous informer asserted that the ancient official cockets that verified cargoes were commonly prepared within houses of merchants, together with customs men, before goods were shipped. Whilst writing these receipts, it was decided by conspirators whose cloth was to be left at the quayside for “want of stowage, or some other excuse”.<sup>65</sup> Of course, sailing times were subject to, among other things, the weather, the tides and an itinerant labour force. In

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<sup>62</sup> To put this sum into perspective, an English village parson or skilled craftsman might expect £15 per annum as wages. Thomas Watkins, the author of this complaint, kept the *prisage* accounts, so his account would have been considered reasonably reliable.

<sup>63</sup> BL, *Lansdowne Collection*, untitled, 14, n. 41, 1572.

<sup>64</sup> False declarations of voyage losses was a common complaint – particularly in food shipments because spoiling was a normal occurrence.

<sup>65</sup> BL, *Lansdowne Collection*, 14, ns. 41 & 42, Abuses of the searcher and his men in port of London for shipping of clothes and bear by Cocket and Certificate and also other officers, undated.

light of unpredictable conditions, an ad-hoc “certificate” accounted for any delayed goods, which were in reality exported. This would allow shipments to be sent duty-free in the future. By falsely making these certificates, the searcher was said to allow the merchant to at least half customs liability over time.

It is fortunate for us that the “abuses”, “evasions”, and “deceits” were the subject of meticulous explanation. Detailed elucidation of frauds was provided because their form was unknown to their intended audience – governors, juries, and judges – as it is to us. The frauds were literally new, in that they related to the aforementioned new administration, which first enabled the Elizabethan pattern of customs evasion.<sup>66</sup> Some examples were alleged “on conscience”, and others were “proved” using the port books that contained relevant records. Complainants had an interest in imparting especially damaging information, and there are real issues of bias and exaggeration to consider. Authors formed their accounts especially to show in colourful scenes exactly *how* some in these regimes damaged the crown by the use of “evidence” and examples.<sup>67</sup> Despite problems of partiality, coherent yet unrelated accounts exist that outline intricate cunning and connivance on the part of the customers. A major Queen’s Bench trial of London’s cloth-trade customers in the 1560s included fraudulent practice, mirrored ten years later in detailed accounts from the exchequer “depositions”, and in informers’ notes from ports such as Newcastle, Hull and Bristol from the 1580s and 90s. Crucially, all of the reported instances of fraud of this genus of fraud emerged after the valuable new customs taxes of 1558, and lived on with the new administration introduced around them.

I give credence to such reports through contextualisation, whilst also considering a larger sample of such sources drawn from across England. I do not wish to fixate on the unsolvable question of absolute truth of the claims, or the actual scale of Elizabethan concealed trade in this study.<sup>68</sup> My research has been more concerned with finding possible reasons for a sudden emergence of the reports of fraud in the royal records at this historical moment. The extent of the problem of Elizabethan customs fraud is hard to fathom without appreciation of the real limits of the Tudor customs administration – an institution with a dark side communicated to us by the many tales of this particular episode of tax corruption. I show how the information

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<sup>66</sup> Elizabethan customs procedures are thus considered the start of ‘the modern practice’ by an eighteenth-century customer: ANON, *By a gentleman of the exchequer-office, A Sure Guide to Merchants, Custom-House Officers, &c.*, cit., p. 6.

<sup>67</sup> For the importance of laboring causes when petitioning, see: J. WARD, *Metropolitan Communities. Trade Guilds, Fraternity, and Early Modern London*, Stanford 1997, p. 77.

<sup>68</sup> Contemporary estimates of concealed proportions typically range from 33-50% over that trade recorded in the customs accounts; for analysis of the likely scale of Bristol’s ‘illicit trade’, see Jones, *Inside the Illicit Economy*, cit., p. 6.

was not likely to be *true* in all detail and instances, yet the theme was based on a real problem, and not *only* invented to further so many factional interests.<sup>69</sup>

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<sup>69</sup> As is suggested in E.M. CARUS-WILSON & O. COLEMAN, *England's Export Trade (1275-1547)*, Oxford 1963.

