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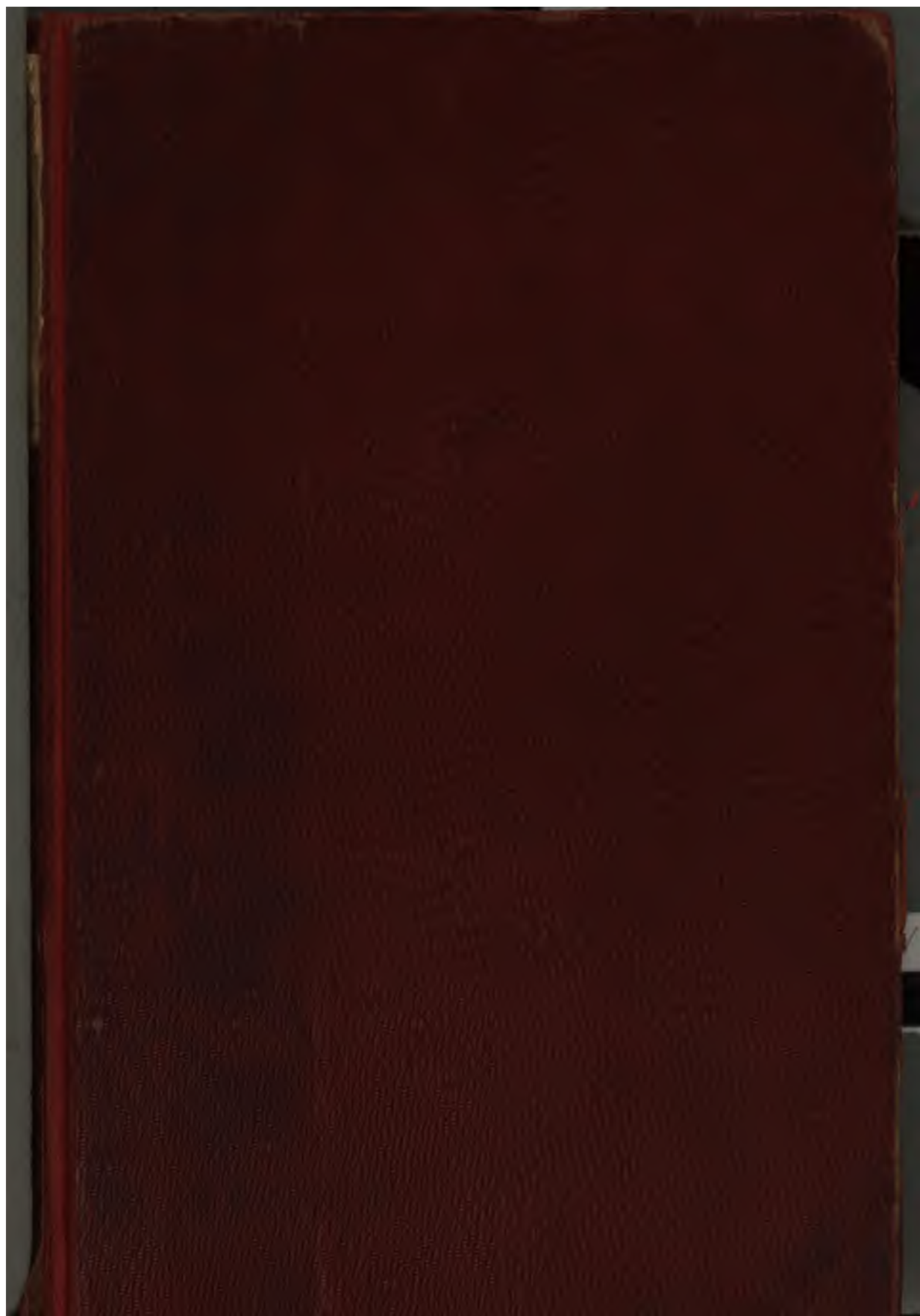
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# History of the

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LONDON, E.C.

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Revenue in England.

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In the course of our History, a new phase is witnessed in which it becomes one of paramount interest to the legal student of the subject. Just as the question of Custom-supply induced the statutes and reforms of the reigns of the three Edwards, so the struggle was resumed by the Parliaments of the House of Commons to last—a struggle ever memorable in connection with the Book of Rates.

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IN  
ENGLAND.

*FROM THE EARLIEST TIMES TO THE YEAR 1827.*

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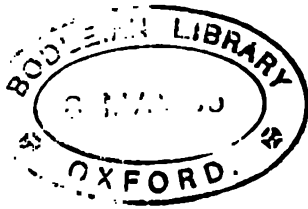
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## CHAPTER I.

### OF PORTS.

**T** may be said that there are two aspects in Definition of a Port. which the history of the outports of this country should be considered. The first of these is in regard of their natural capacities and suitability as outlets and inlets of commerce; the second is concerned with the economic or political development of the port-town or borough itself.

In the former aspect, we should take note of the From a Physical Aspect. geographical position of the port, both towards the chief centres of native industries, and to the foreign or colonial marts for which the commodities produced there are naturally destined. We should also attach some importance to the geological formation of its harbours and coast-line, and to the meteorological fluctuations which characterize its climate. Neither should we omit from our considerations the ethnological peculiarities or temperament of its inhabitants, so far as these can be distinguished under a more or less common habit of speech and

manners and subordination to a directly or indirectly central rule.

From an  
Historical  
Aspect.

This is what would be called the physical aspect of the site and of the community which tenanted it; the remaining aspect is the historical. Here we treat of the community, more especially in its relations with the larger fellowship of subjects at large. We trace the territorial proprietorship which first occupied the site of the future Port as a villa, manor, or a fortress. Next we follow the course of the adventitious or assured prosperity of the settlement through its successive stages of enfranchisement, as a township, burgh, walled-seaport, custom-port, staple-port, emporium or arsenal, and European city.

This sustained investigation necessitates many halting-places of research. We must ascertain carefully, for instance, the scope of its municipal franchise compared with that of other corporate burghs: whether this franchise be private or imperial, and whether its custody and the control of its revenues are committed into the hands of the citizens themselves on definite terms, or are retained, or even resumed, by the Crown, and entrusted by it in preference to a royal Governor or *custos*. The various sources of that revenue must also be defined and classified in relation to the privileges of the inhabitants (or of the lord, when the jurisdiction is a private one) for the exaction of various tolls and port-dues, and to the prerogative of the Crown for the collection of its imperial Customs. Lastly, it may

be needful to chronicle the several external incidents that have befallen in the history of the port, the growth or diminution of the population; war or pestilence; political pre-eminence or enfranchisement; increase or decrease of commerce; enhancement or decay of physical advantages, and the like.

Here, however, we are concerned even indirectly with but a few of the above considerations, and directly with one only, the growth and proportions, and administration of the Custom-revenue due at every port where the same was appointed to be taken.

The existence of certain ports rudely used for the latter purpose is as ancient as our earliest extant Records. At first it seems to have been customary to collect a general assessment in the shape of a tenth, fifteenth, or some other proportion upon all merchandise leaving or entering the country at a few of the more frequented ports, which fixed Customs were farmed, as a rule, by the Crown to some magnate or suitable official. For all ordinary purposes, such as that of the regulation of traffic, the prise of merchandise, and similar exertions of its prerogative, the Crown was content to employ the good offices of the elective officers of the burgh where any such enjoyed a grant of free liberties in this respect; or of its own bailiff where the franchise was a royal one; or of the *custos* where the Government was retained or had been resumed into its own hands. Thus, in the reigns of John and

Present  
Limits of  
the Subject.

Origin of  
the King's  
Ports.

Jurisdiction  
of the  
Outports.

Henry III., Yarmouth, Lenn, Sandwich, and the Cinque Ports answered the mandates of the King by their bailiffs (*ballivi*), whether the franchise were within or without the jurisdiction of the Crown.

Local  
Officers.

Other towns were represented either by their reeves or mayors (*prepositi*) or, where the seaport was fortified, by the *custos*, usually a *constabularius* or *custos maris*, as in the case of Bristol, Southampton, and Scarborough. London and Sandwich, both independent franchises, the former enjoying a free municipal Government, the latter under the lordship of the Abbot of Christchurch, Canterbury, till the 21st of Edward I., in addition to the responsibilities of their own officers—sheriffs and bailiffs, that is, respectively—were placed under the supervision of a chamberlain. This officer was connected with the King's household through the wardrobe, and was mainly engaged in the control of the wine duties, whether as prisage, Custom, or purveyance. His jurisdiction was not necessarily confined to the two ports in question, but was capable of extension to other ports, such as Southampton, Boston, and Lenn, at such periods as these latter became emporiums of the wine trade.

· Camer-  
lengaria  
Londonie.

Somewhat later than the period in which the general toll or Custom levied from merchants was farmed by a patentee of the Crown, we find another expedient in use for the administration of the Custom-revenue at the chief outports. From the reign of Richard I. to that of Edward I., with certain intervals, the main bulk of the Customs was collected and

answered by the Chamberlain of London. With the reign of Edward I. we reach the final stage of development in the history of the Customs, and with that the foundation of the ports on their modern footing. The uncertain prises and tolls of the Crown on every commodity of native produce exported and on all kinds of foreign wares imported, imposed by way of license before they might depart or be admitted into the King's territory, were exchanged for a definite Custom (since it was limited and granted anew by Parliament) upon the chief or staple commodities of the realm, distinctly specified. Still later in the reign, the Customs due from merchandise imported—by foreign merchants especially—were also determined and rectified by charter.

Later Expedients for collecting the King's Customs at the Ports.

To this new order of things the fact is owing of the rise of so many port-towns throughout the country, but especially on the eastern and north-eastern coasts, to the first rank amidst cities of the kingdom. If the Crown had lost somewhat of its indefinite prerogative, it had gained materially by the acquisition of a definite and most considerable revenue. It was found necessary at length to entrust the collection of this revenue to special officers who should moreover be resident at every port to protect the interests of the Crown. As the number of these ports was necessarily limited in view of the centralization of the new system, each of them became more or less an emporium of trade. Wealthy merchants resided in each. Costly wares were amassed in the storehouses and Custom-booths on its quays; and

Growth of the Port-towns under Edw. I.

Their Importance.



its harbours sheltered a fleet of carricks and hoys. Moreover, the position of England in her relations with her nearest neighbour and great rival on the opposite Continent had greatly altered. Her own stake in the latter country was now comparatively small, and confined to a few southern provinces. At any time, therefore, the theatre of war might be changed to her own coast lines and maritime counties. The necessity for a *custos maris* at every exposed point of the south-eastern coast might be but a precursor of the appointment of a new 'Custos littoris Gallici.'

Steps taken  
by the  
Crown for  
the Safety  
of English  
Trade.

Defence of  
the Ports.

Local  
Taxation  
for that  
Purpose.

Hence we can discover at the close of the thirteenth century the commencement of a defensive policy on the part of the English Government, prompted in part no doubt by a consideration of the new and valuable interests which it had at stake, in the recently established port-towns of Yorkshire, Lincolnshire, Norfolk, Kent, and Surrey. Most of these were henceforth walled and otherwise effectually defended against any sudden inroad; and as the execution of these defensive works was mainly undertaken by the inhabitants themselves, they received in recompense hereof certain graces and privileges, in the shape of grants of Murage, Quayage, and other port-dues, with a general recognition of their improved *status*. None the less, however, the Crown made use of their natural resources to serve its own ends. To one or other of them all merchants, whether exporting or importing wares of native or foreign production, were compelled to resort; and

there they were easily overlooked by the Customers of the Crown, and forced to render a proper account of all Custom-dues.

Not but that the townsmen themselves were grateful for the monopoly thus conferred upon them; for they ever evinced the greatest interest in its maintenance and extension. On one occasion, even, we find the Corporation of Southampton paying the annual fee of the King's Butler without any evidence of compulsion or assignment; and every port alike was wont to make the increase to arise from the King's Customs the pretext for any grant or favour that they sought at the hands of the Crown.

Prosperity  
of the In-  
habitants.

Having thus sketched the general progress of the typical ports up to the date of their consolidation with the commencement of the history of the Customs proper, as a constitutional revenue, it may be useful to note some of the chief political and social events which distinguished the subsequent career of each of them.

Continua-  
tion of the  
Subject.

The following is a list of the most important of these ports:

*Berwick.*—This town is rather conspicuous in history as a Border garrison than as a port, in which latter aspect its position would appear to have been most anomalous. Placed so far in the North, with the nearest staple-town at Newcastle, Berwick was in danger of complete isolation from the advantages of State-protected commerce—such as those advantages were! Therefore the merchants

History of  
the chief  
English  
Ports dur-  
ing the  
Middle  
Ages.  
The Fort-  
ress and  
Port-town  
of Berwick.

Its Privi-  
leges for  
Trade.

who resided at or resorted to the town were permitted exceptional facilities for exporting the rough wools of the Valley of the Coquet at a very low rate of Custom. They were exempt also from the ordinances of the Staple, and were therefore capable of selecting the best market on the Continent, free of the extortionate duties levied at the Staple Wool-beam and the other suicidal exactions which debarred Flemish customers from offering current prices on the Calais 'Change.'

Policy of  
the Crown  
with regard  
to Berwick.

Local Ex-  
tortions.

The great object of the Government was to ensure a constant supply of victuals and other necessaries to this northern outpost, as well as a certain proportion of staple merchandise to feed the export trade of the port, thus ensuring a source of income to the treasurer of the town, for the pay and maintenance of the garrison out of the Customs due to the Crown. We read, however, of loud complaints from the southern merchants, who alleged that they were enticed to bring their wares to Berwick, under a promise of special advantages, whereas when they arrived there not only were excessive port-dues levied from their cargoes, but prises were also made at the pleasure of the King's purveyors. Moreover, the rents of the storehouses allotted to them were so high that they could not afford to make use of them; and after enduring these hardships, when they had sold their produce and purchased and shipped native wools at the low rate of Custom promised, their ships were often driven by stress of weather into Hartlepool, where the Customers,

ignoring their former commuted payment of the Custom, compelled them to pay the whole anew. So notorious at one time had these extortions become, that no merchant of Southampton, the great emporium for imported merchandise, would transship any wares to the 'North Parts.' For example, by the Statute Staple (27 Edward III., c. 12) no wools might be exported to Berwick or Scotland. Yet after this date licenses were constantly granted against the Statute. So, too, the Statute 6 Rich. II., forbidding the exportation of corn, was remitted in the case of Berwick and other garrisons; shippers paying the Custom due to the Crown thereon. In the thirteenth year of the same reign, Berwick and the other northern garrisons were exempt from the payment of Tunnage and Poundage. In the first of Henry IV. merchants exporting from Berwick were licensed to carry their wools elsewhere than to Calais. In the thirteenth year of the same reign, Berwick was especially excepted from the Confirmation of the Ordinances against the Grant of Licenses to export to other marts than Calais.

Ill-repute  
of the Port  
in spite of  
continued  
Privileges.

Finally, in the fourth year of Henry VI., a petition was presented in Parliament by the burgesses of Berwick, that whereas licenses were granted to them in the late reign to export wools of the Scotch Borders, paying Custom thereon at the rate of 13s. 4d. (which was afterwards restricted to wools exported to Middleburgh only), yet now the Scotch will not suffer them to purchase any of

those wools; wherefore they pray for license to purchase wools of the English Borders for a term of twenty years on like conditions.

Custom-  
returns  
wanting.

There are no returns for Berwick amongst the enrolled accounts of the Customs. There could, however, have existed but a trifling revenue from this source, and that was probably at this period answered by the Treasurer of the Garrison.\*

The Port of  
St. Botulf,  
or Boston.

*Boston.*—This port was probably an important one from very early times. Besides shipping large quantities of wool to Flanders, it was also a considerable emporium for imported wines, chiefly from Bordeaux and Rochelle, as well as for produce of many northern countries of Europe. In the case of wines, the enterprise of the inhabitants was much hampered at one time through a ‘Liberty’ claimed by the Earl of Richmond in the shape of a heavy charge on all wines imported, which were bound to be stored in his cellars; the accommodation in question being the pretext for the exaction. Particulars of this claim will be found in the Year-Book 11-12 Edward III. By the Statute Staple (27 Edward III.), Boston was assigned as one of the ports in connection with a staple town and district; the staple in question being Lincoln, and the district the county of the same and the adjoining country, a tract which produced almost the finest and most highly-priced of any English wools. Later, however, the staple itself seems to have been removed from Lincoln to Boston, for in the fiftieth year of

Curious  
Claims of  
Private  
Franchise.

Boston a  
Staple  
Port.

\* It was so answered in the reign of Elizabeth.

Edward III. we find the Commons of the counties of Lincoln, Leicester, Notts, and Derby, the districts annexed to that staple, petitioning that the same may be restored from Boston to Lincoln, a petition that was promptly refused.

Boston was one of the first of the few leading ports to which Edward I. assigned collectors (*custodes*) of the Customs in the twenty-fifth year of his reign. This was also one of the ports by which alone subjects were permitted to depart the realm by the Statute 15 Richard II., c. 2.

In the eighth year of Edward II. the great Custom of wools and leather at Boston amounted to £2,428 5s. 6½d. In the eleventh year, the loan made to the King upon the same Custom was £2,867 16s. 8½d. In the nineteenth year the great Custom amounted to £889 18s. 6½d., the returns being everywhere low. The loan made to Edward III. in his first year was as much as £2,880 18s. 5d., the largest collected at any port. The contribution of this port to the subsidy granted in the fifteenth year of the same reign was £2,293 7s. 11½d., again the largest excepting that of London. In the second of Richard II. the subsidy and Custom at the port of Boston was £9,000, still the largest of any except London.

*Bridgewater*, like *Chepstow*, was a small port connected with Bristol.

*Bristol*.—The early history of the Custom-revenue in this port is intimately associated with one of the most extraordinary of all the lawless

Custom-returns.

Bridgewater and Chepstow.

The Port of Bristol.

episodes of the Middle Ages. The facts of this case are as follows :

Remark-  
able in 14th  
Century for  
a singular  
Dispute  
with the  
Crown.

Bristol, though at all times an important port, in due course a staple-town, and later still the great emporium of the West of England, the third city of the Empire, never seems to have yielded much revenue to the Crown from the Custom-dues of staple commodities. Where Boston, Hull, and a few more great ports contributed thousands of pounds, Bristol returned scarce as many shillings. Therefore it was, perhaps, that the Crown, in the reign of Edward I. and prior to the sixth year of Edward II., permitted the citizens to collect these Customs and answer them in their own person to the Crown, allowance therefor being probably made to them on their farm.

Details  
of the  
Quarrel.

In the sixth year of Edward II., however, the Crown, dissatisfied no doubt with this state of affairs, appointed a *custos*, who was to act both as a military Governor and Treasurer of the Crown-revenues. At the same time the King informed the mayor and citizens by his writ that he had committed the custody of the place to his officer in the manner above mentioned, and enjoined them to be 'intending and obeying' to the same. Now the King had a perfect right to resume his management of the affairs of any city which had failed to satisfy the conditions of its charter. Nearly four centuries later it was still possible for the Crown to trump up a technical charge of mismanagement against a powerful city, confiscate its charters by

Action of  
the Crown  
criticized.

process of Scire Facias, and restore its forfeited privileges only on payment of an extortionate fine. In the age of a yet beneficent prerogative, however, such a seeming high-handed measure was only resorted to in extreme cases; often most reluctantly by the Crown, and then at the earnest desire of the subjects themselves in their own interests. Moreover, anyone who examines the condition of the Custom-revenue of Bristol under the management of its Corporation will perceive that strong action on the part of the Crown was urgently called for.

The citizens themselves seem to have taken a different view of the case. They were perfectly contented with themselves and with the present state of their affairs, and they wanted no *custos* or ruler over them. Therefore, relying on a clerical error in the King's most recent writ, and on the terms of a previous one which authorized them 'to guard the city themselves for the King,' they determined not to receive the new Governor if they could help it; and if not, to give him a warm reception. Anon the *custos* arrived with his suite, and took up his abode in the castle. Thence he sallied forth in person to superintend the collection of the disputed Customs, but was forcibly opposed by the mayor at the head of the able-bodied townsmen, and was compelled to beat a swift retreat into his fortress.

The citizens, being now left masters of the field, proceeded to appoint their own officers, imprisoning those deputed by the Crown, and continued to

Position of  
the Citi-  
zens.

Open Re-  
bellion of  
the Citi-  
zens.



collect the Customs as of old. Then the Crown, apprised of the position of affairs, addressed several writs to the mayor enjoining him, on the heaviest penalties, to submit; which missive the latter and his supporters treated as so much waste parchment. Meantime the *custos* was beleaguered in the citadel, and was cut off from all supplies in the direction of the city. More than this, the worthy burgesses, with true antiquarian zeal, hunted up yet another writ from the Crown, authorizing them to erect an outer wall to cover the defences of the castle. This recommendation they utilized by building a wall of circumvallation over against the citadel, whence they kept up a brisk fire of 'quarrells' and 'cloth-yard' shafts upon the ill-starred garrison. At the same time they put their affairs in order by forcibly ejecting every known partizan of the royal cause, together with all their families, relatives and effects. Matters had reached this pass when the King's justices were sighted approaching the town, one of them being Thomas de Berkly, a man justly execrated by the citizens. The latter, therefore, composed chiefly, we hear, of a 'huge crowd of malefactors,' sallied forth to meet the learned judges, whom they assaulted and bound, and finally cast into the common gaol.

They besiege the Royal Governor,

and ill-treat the King's Justices.

Siege of Bristol.

Some time after, according to another account, it would appear that the Earl of Gloucester encamped before Bristol with an army of 30,000 men, and summoned the citizens to surrender. This summons they rejected, and defended their city against

the whole of this overgrown *posse*. Whereupon, we read, the Earl, acting on the advice of the elder Despenser, who was then in his company, purchased a writ of Oyer and Terminer against the citizens, 'to be taken at Gloucester without the liberties of the said city.' There the citizens being summoned did not appear; whereupon the sheriff returned them *non inventi*, and they were consequently outlawed and their goods seized for the King.

Legal Proceedings against the Citizens.

These legal proceedings brought the citizens to their senses. They despatched six delegates to Westminster to come to terms with the Crown. Both sides were heard, and a jury was impanelled in Gloucestershire to find on the issue. Their verdict was in favour of the Crown, on all points, and judgment was entered accordingly. Whereupon the citizens tendered their submission, and prayed the King's pardon on ransoming themselves by payment of a fine. The pardon was granted on the following conditions. That the citizens should account for the revenue that they had appropriated during their thirty-five weeks of misrule, and pay a fine of 4,000 marks to the King. Three persons were exempted by name from the pardon and declared outlawed.

They tender their Submission.

In the twenty-fifth year of Edward III. we find the men of Bristol once more on bad terms with the Government. They complain that whereas the Crown had granted them the power to levy Murage, Quayage, and Plankage for the repair of their fortifications, yet lately these revenues have been granted by the Crown to another person, a pro-

Later Difficulties with the Crown.

ceeding which, they somewhat naturally observe, is highly unjust as well as unprecedented.

Bristol as  
a Port.

We may note that Bristol was one of the ports to which a *custos* was assigned by Edward I., in the year 1298, 'ad costumam, suam lanarum, etc., collegendum recipiendum et custodiendum quamdiu Regi placuerit.' This was also one of the staples established by the Statute Staple (27 Edward III.), though not in connection with any district or any port other than its own. It was also a port assigned by the Statute of Richard II. for natives to depart the realm. The customers of Bristol were also supposed to keep watch upon neighbouring ports in the no-man's land of the Welsh borders, such as Chepstow, taking security from the wares of merchants there for due payment of the Customs.

Custom-  
returns.

The Customs taken at the Port of Bristol varied for certain periods, the following year-returns showing thus:

Great Custom 2 Edward II., £2 16s. 6d.; 11 Edward II. (Mutuum), 6s. 2d.; 12 Edward II., £7 10s. 4d.; 1 Edward III. (Mutuum), £7 14s.; 15 Edward III. (Subsidy), £6 13s. 8½d.; 1 Richard II. (Custom and Subsidy), £100.

Welsh  
Ports,  
Cardigan,  
Caermar-  
then and  
Carnarvon.

*Cardigan, Caermarthen, Carnarvon.*—There was but one staple assigned for Wales by the Statute of Edward III., Caermarthen, for which, however, no returns exist. Carnarvon was a considerable *dépôt* for imported merchandise, which was also subjected to severe exactions at the hands of the Crown,

especially in the matter of the prise of wines and the hire of ships. Cardigan was a port for the passage of wools as early as the reign of Edward I., as we learn from the curious case cited amongst the Exchequer Memoranda and referred to in Chapter IX. of the present volume.

*Chichester* was a staple town and port by the Statute of the Staple (27 Edward III.), and occurs throughout the Inrolled Accounts as returning a small revenue to the Exchequer. In the forty-second year of Edward III., a subsidiary staple was created at Lewes for wools bound to Chichester, for convenience of transit. For certain purposes, however, the Custom-returns were answered for the whole county of Sussex, under the latter title.

In the fifth year of Edward II., the return for the great Custom here was £179 os. 10½d. In the eleventh year (Mutuum), £82 3s. 11d. In the first of Edward III. (Mutuum), £9 18s. 11d. In the fifteenth year (Subsidy), £152 13s. 8½d. In the first of Richard II. (Custom and Subsidy), £750.

*Chester*.—Until quite the close of the Middle Ages, Chester was a port of small importance so far as the passage for staple commodities was concerned. Its chief advantage lay in its favourable position as a port of transit to Ireland. In fact, for several centuries it held the place of a garrison town and military arsenal, and received proportionate support from the Government, whose favours, like most of its contemporaries, it abused to its final undoing.



There exist no returns for Chester in the accounts before us, for it was neither a staple port nor were any wools shipped from it, though much Irish wool passed through its gates to the East Coast.

Cornish  
Ports.

*Cornwall.*—The county is set down in the returns amongst the Inrolled Accounts. The chief ports were Plymouth and Dartmouth on the Devonshire Coast, Bodmin being the staple for tin. One return given here, for the fourth year of Edward II., £1 4s. 10d., is nearly an average one for that period.

Plymouth.  
Bodmin.

Dartmouth.  
A Port of  
Passage for  
Tin.

*Dartmouth* itself, though not a 'staple' port, was one of those by which alone subjects might leave the kingdom according to the Statute 5 Richard II. It was also at one time the sole port of passage for tin to the Calais staple. No returns exist in early times for Customs levied at this port.

Dover.

*Dover.*—One of the ports of passage assigned for natives by the fifth of Richard II.

The Haven  
or Port of  
Dunwich.

*Dunwich.*—This town forms an excellent instance of one of those ne'er-do-well franchises which cost the Crown far more anxiety and expense than was compensated by its contributions to imperial taxation. In the reign of Edward I., Dunwich was a royal burgh which had just acquired a commercial standing, and soon after the citizens obtained a grant of the fee-farm of their town assessed at £65 yearly. Misfortunes quickly followed the step thus rashly taken, for in the thirty-third year of the reign we find the citizens petitioning the Crown in Parlia-

Its unpros-  
perous  
Career.

ment for allowance to be made to them for the ten ships with their crews, valued at £1,000, which had been lost to their town in the King's wars; and praying for respite of their farm. In the second year of Edward III., the townsmen were troubled by another danger occasioned by the unneighbourly conduct of a certain Edmund de Claveryng, who seems to have erected a fort at the entrance to their haven, preventing vessels from entering there and inducing them to unlade instead on his own land, where an impromptu fair was occasionally in progress. Matters became still worse with the unlucky burgesses later in the reign, when, about the twenty-fifth year, their town walls, quays and haven were totally destroyed by the sea, to the temporary loss of the greater part of their shipping trade. They were now reduced, therefore, to request the Crown to resume its former custody.

Causes of  
its Early  
Decline.

Destruction  
by the Sea.

In the next reign we find the townsmen once more petitioning that whereas they had enjoyed a grant of the Customs of vessels entering their port in aid of their farm, yet the men of Southwold have maliciously established a fair near the entrance to their port, thus enticing away intending visitors, and robbing them of their tolls at once by land and sea. Again in the fourth year of Henry IV., we read of Dunwich as once more destroyed by the sea. The farm was at that time £14 10s. 9d.; and the assessment for the Fifteenth £12. The burgesses conclude their petition by begging the Crown to resume its custody.

Later  
Calamities.

- Financial Position.** In the face of this tragic history of the port it is almost needless to mention that no returns for the Customs here are found during the above period.
- The Port of Exeter.** *Exeter*.—This was a staple port, by the Statute 27 Edward III., but the revenue collected thereat was most insignificant. In the fifth year of Edward II., the return for the Great Custom was £46 18s. 8½d. In the second year of Richard II., that for the Custom and subsidy was only £100.
- Fowey and Hartlepool.** *Fowey* was a small port linked with Plymouth. *Hartlepool*.—A port of secondary importance, and not a staple. In the eleventh year of Edward II. it returned £6 14s. 9½d. for the loan upon the Great Custom to the Crown; and in the fourteenth year £65 12s. 4½d. in the regular account.
- Haverford West.** *Haverford-west* occurs continuously amongst the regular port-returns, though the amounts of its contributions were small. In the third year of Edward II. the revenues from the Great Custom was £9 18s. 7½d., and from the Petty Customs (with Bristol) £10 6s. 7¾d. In the thirteenth year £43 18s. 7d. In the fifteenth of Edward III. £18 2s. 7d.
- The Port of Ipswich or Gippewic.** *Ipswich*.—This was not appointed a staple by the Statute of Edward III., nor was it finally endowed with that status till the sixth year of Henry IV. In the first year of that reign we find the townsmen complaining of the poverty of their port, the gradual dejection of resident merchants, and their inability to pay the farm, which was assessed at a time when
- Its chequered Career.**

their position was a far more prosperous one. In the fourth year, another petition mentions this farm as £66 per annum, and £72 for the Fifteenth. They therefore pray for a reduction of their taxes, and are directed to sue to the King. Two years later, however, the citizens claim to have long possessed the privileges of a staple, complaining that these are now usurped by the port of Yarmouth, and pray that they may be restored. In answer to this remonstrance the passage of wools was ordered to be made at both ports. This ordinance does not seem to have been satisfactorily observed, for in the following Parliament the citizens of Ipswich renew their suit, praying that licenses granted against their privileges may be held void, which was promised them till the next Parliament.

Petitions in Parliament.

Though Ipswich had thus great difficulty in establishing its position, this fact was owing chiefly to the superior claims of its great rival Yarmouth. The port is continuously mentioned in the Inrolled Accounts, though the returns were not considerable.

Competition of Yarmouth.

In the first year of Edward II., the Great Custom amounted to £312 7s. 6½d. In the first year of Edward III., to £80 13s. 6d. In the fifteenth year, (Subsidy) to £300.

Custom-returns.

Ipswich was one of the ports to which permanent *custodes* or Customers were assigned by Edward I.

*Kingston-on-Hull.*—This port is usually supposed to have been founded by Edward I. in the twenty-fifth year of his reign. This belief is probably owing to the fact that *custodes* of the Customs there

Hull.

Tronage of Wools assigned



there by  
Edward I.

were assigned by Edward about that time. In reality, however, Hull had been one of the chief outports of the realm for a long time previous to the reorganization of the Custom-revenue in 1297.

Position of  
Hull as a  
Staple Port.

In the ninth year of the same reign, the Customs collected from the wools of aliens alone amounted to £1,096 10s. 8½d., or more than one-eighth of the entire revenue of the kingdom from this source. In the reign of Edward III. we find the burgesses petitioning that their town may be walled, for the safety of merchandises collected there. In the twenty-fifth year, Kingston was created a staple port in connection with York, the staple town for that county; and henceforth its position was assured. It was also one of the ports of passage appointed by the Statute of Richard II. (5 Ric. II., c. 2).

Custom-  
returns.

In the sixth year of Edward II. the Great Custom collected here amounted to £1,175 15s. 9¼d. In the eleventh year the Mutuum obtained by the Crown was £1,721 15s. 6¼d. In the first half of the twentieth year the returns dropped to £216 3s. 1d. The Mutuum in the succeeding year, however, was £979 10s. 1d. In the fifteenth of Edward III. the return for the Subsidy was only £397 0s. 4d. In the second year of Richard II., again, the Custom and Subsidy was £8,202, or the third-largest sum collected from any port. Like other eastern ports, Hull was a hot-bed of smuggling, chiefly in connection with the evasion of the staple monopoly of Calais. It may be observed, too, that the navigation of the Humber

was probably difficult before the erection of the Ravenspur beacon in the reign of Henry V.

*Lenn.*—In 1298, Lenn was one of the ports to which Customers were assigned. In connection with this establishment, we find that a writ was issued by the Crown, directing a Wool-beam, or balance, to be sent to Lenn regulated on the same scale as that of London. This was not made a staple port by the first Statute Staple of Edward III. In the thirty-eighth year, however, Yarmouth was assigned as a staple for wools in connection with Lenn, as a port of passage for the same. In the forty-seventh year Lenn itself was declared a staple, independent of Yarmouth. At some period subsequent to this, however, the staple would seem to have been removed from Lenn, for in the seventh and eighth years of Henry IV. the burgesses petition for the privileges of their port to be renewed, and that no licenses shall be granted against them.

The returns of the Great Custom at Lenn, for the following selected years, read as under: 4 Edward II., £319 15s. 8d.; 11 Edward II. (Mutuum), £86 10s. 3¼d.; 17 Edward II., £133 14s. 7¼d.; 1 Edward III. (Mutuum), £149 17s. 10d.; 15 Edward III. (Subsidy), £125 8s. 5d.; 2 Richard II. (Custom and Subsidy), £300.

*London.*—Just as the franchise of London was the most ancient and complete of any, comprising liberties and free customs, more amply framed and more securely enjoyed than in the case of other cities of the realm, so by force of its metropolitan position

The Port  
of Lenn.

Not at first  
a Staple  
Port.

Custom-  
returns.

The Port  
of London.

Its Great  
Position.

alone, as well as by virtue of the above acquired advantages, this city became in the earliest time the great commercial emporium of England for the merchandises of all countries, as well as the largest shipping port for the export-trade in staple commodities of the kingdom. We have seen, indeed, that in the thirteenth century the authorized collector of the chief branches of the Custom-revenue belonging to the Crown in the Port of London was also, by virtue of this central office, the agent for the collection of similar dues in the other ports, and especially in those of Southampton, Sandwich, and Boston. Later still, in the reign of Edward I., after the Great Custom' on staple commodities had been presumably granted to the Crown by Parliament, in the third year of the reign, the system employed for collecting this revenue at the Port of London was extended to the rest of the kingdom.

**The first Centre of the Custom-revenue.** In its full perfection we find this system consisting of the maintenance of two Collectors and one Comptroller, a Tronager or Clerk of the Wool-beam, and a Pesour, or Weigher of goods of avoir-du-pois (averia de pondere), namely, those rated *ad valorem*, together with searchers, packers, and other inferior officers. These were for the 'Custumæ magna et parva.'

**Staff of Customers.** For the prisage of wines there was the King's Butler (whose jurisdiction lay throughout the kingdom, but whose headquarters were properly fixed here), his lieutenant, and other deputies. The limits of the Port of London were thus defined: 'In Londonis et in singulis locis abinde ex utraque

**Extent of the Port.**

parte Tamisie usque Grenewicum.' The staple in connection with the port being fixed at Westminster, by the Statute Staple of Edward III., the chief employment of the Customers would be found in that direction. None the less they or their deputies had to keep close watch upon the shipping in the river as far down as Greenwich, and for this purpose they were allowed in their accounts for the hire of a boat upon the river. So, too, they were authorized to hire a house which was no doubt used as an office, and also a larger storehouse, such as existed in every port of consequence, for the reception of merchandise forfeited or reserved for the Crown. Both these buildings were probably situated upon or near the Wool-Quay. Side by side with this imperial administration of the Custom-revenues granted to the Crown in Parliament, or taken by virtue of its mere prerogative, the local or municipal Customs upon all merchandise liable thereto were administered by the officers of the City without (except on certain rare occasions) coming into conflict with the interests of the former.

Staple at  
West-  
minster.

Jurisdiction  
and Duties  
of the  
Customers.

The returns for the Customs of London, both for the Antiqua and Nova Custuma, from the thirty-second year of Edward I. to the second year of Henry IV., will be found in the Appendix to this volume.

Custom-  
returns.

*Liverpool.*—Though this town had obtained a grant of liberties and free customs on the same footing 'as any other Burgh upon the sea' as early as the reign of John, it remained a place of small import-

Liverpool.

Early  
Foundation  
and sub-  
sequent  
Insignifi-  
cance.

ance, even for the transport service between Ireland and the West of England, till the last century. It was in fact overshadowed by the commercial greatness, first of Chester, and afterwards of Bristol; the former of which absorbed the traffic with the North of Ireland, and the latter the growing imports from Virginia and the West Indies.

There exist no returns for the Customs of Liverpool during the period before us.

The Port  
of Lyme.

*Lyme*.—In the reign of Edward III. we find the burgesses of Lyme complaining that, although they enjoy the *status* of a seaport, yet they have no harbour for shipping beyond the shelter of a flimsy breakwater, in great part destroyed by the sea. In

Wretched  
Condition  
of, during  
14th and  
15th  
Centuries.

order to rebuild this, they obtained a grant of the quayage at their port during five years. In the fourth year of Henry IV., the citizens were compelled to memorialize the Crown to resume the government of the town and to remit the arrears of their ferm and subsidies. This ferm amounted of old to 32 marks yearly, with an average assessment for a Tenth of £8 10s. Of the latter sum £6 10s. was remitted in the seventeenth year of Richard II.; but even then the inhabitants were unable to discharge the residue, and were in hopeless arrears with their ferm. In the eleventh year of Henry IV., therefore, this was reduced to £5 annually, and the assessment of the subsidy to 13s. 4d., to continue at those rates for ten years.

Pecuniary  
Embarras-  
ments.

The Haven  
of Lyming-  
ton.

*Lymington*.—This was not a port proper, but a haven, where ships landed by accident or were

driven by stress of weather. This was its position till the reign of Henry VI., when the citizens petitioned the Crown that a deputy-Customer should reside there to custom the wares of such merchants as might be desirous of shipping or discharging cargoes there. By means of this arrangement, Lymington was made a subsidiary port in connection with Southampton.

Connected with Southampton as a Port under Henry VI.

*Melcombe.*—In Edward I.'s reign we learn that this port had a coket for staple commodities and resident Customers. This privilege was withdrawn near the end of the reign, and does not appear to have been fully restored. At any rate, it was not made a staple port till the forty-second year of Edward III., an Ordinance which was confirmed in the forty-fifth year. Several new staples were created at this period on account of the stress of the French war. In the second year of Richard II. the burgesses presented a petition in Parliament, setting forth that their town had been sacked by the enemy, and requesting a grant of Murage and Poundage and exemption from the toll of prise-wines, and remission of their ferm and other taxes till their state should be restored. In the seventeenth year of Richard II. the townsmen obtained a reduction of their ferm for twenty years, which grant was confirmed in the fourth year of Henry IV. After these twenty years had elapsed, it was found that there were only eight resident burgesses, who could contribute only 20s. between them for the ferm and 6s. 8d. for the assessment of a Tenth. The com-

The Port of Melcombe.

Its varying Status.

Becomes a Staple Port.

Sacked by the French.

Rapid Decay of the Town.

muted ferm and subsidy, agreed upon in the late reign, amounted to 8 marks and £9 10s. respectively. In the eleventh year of Henry IV., therefore, their liabilities were remitted for ten years, which expired in the seventh year of Henry V., when the citizens were distrained upon in the Exchequer. Then matters grew worse and worse with them, till, in the eleventh and twelfth years of Henry VI., we find a fresh petition presented for a nominal ferm and subsidy and a pardon for all arrears of the same.

Custom-  
returns.

In the eleventh year of Edward II. Melcombe contributed £84 10s. 3½d. to the Mutuum. In the first year of Edward III. the return was *nil*. To the Subsidy in the fifteenth year, £15 19s. 6¾d. To the Custom and Subsidy in the second year of Richard II., £300. In the eleventh year of Henry IV. the average return from all sources was estimated as being equal to 1,000 marks.

The Port  
of New-  
castle.

Encroach-  
ments on  
its Privi-  
leges.

*Newcastle-on-Tyne.*—In the reign of Edward I. we have the details of an animated contest between the citizens of Newcastle and their neighbour the Prior of Tynemouth. The Prior's foreshore lay between the town and the open sea; and the dignitary in question found means to intercept the traffic destined for the port by the usual expedient of an open fair outside the town. We learn from these proceedings that the citizens enjoyed a grant of murage and other port-customs, which they seemed to have retained henceforward for the fortifications of their town, one of the bulwarks against a Scotch invasion. As early as the ninth year of Edward I., Customs

Defensive  
Position  
against  
Scotland.

upon staple commodities were collected at this port. In the twenty-sixth year two *custodes*, or Customers, were assigned for the same; and in the twenty-seventh year of Edward III. this was appointed to be one of the staples in England, and by the Statute 5 Richard II., c. 2, one of the only legitimate ports of passage. In spite of its natural advantages, however, the affairs of the city were not so flourishing as might have been expected. In the nineteenth year of Edward II. the townsmen obtained a remission of their ferm for one year in consideration of the repair of their walls. In the fifteenth year of Edward III. the assessment for the Subsidy was 73½ sacks of wool; but the inhabitants declared their poverty to be so great, and their inability to pay this rate so undoubted, that they were resolved to emigrate to Berwick in case the matter were pressed. One of their chief causes of distress was said to be the extortions practised by the governor of the castle there.

In later times, Newcastle, like Berwick, was placed under the special protection of the Crown. Licenses to export wools at a reduced rate of Custom, or to other marts than the staple of Calais, were freely granted; and to accomplish this object the reward of 50 per cent. for the capture of smuggled wool was withdrawn from the disposal of the Mayor and merchants of the staple. In the fourth year of Henry IV. all arrears of the ferm and subsidy were pardoned in consideration of the repair of the fortifications, much damaged by the enemy and the en-

Special  
Privileges.



Custom-  
returns.

croachments of the sea. In the ninth year of Edward I., the new Custom on aliens' wools and leather shipped from Newcastle amounted to £323 3s. 9d. The returns for the Great Custom read as follows for the years mentioned below :

32 Edward I., £582 1s. 1½d. ; 11 Edward II., (Mutuum), £42 9s. 0d. ; 16 Edward II., £134 15s. 7½d. ; 1 Edward III. (Mutuum), £28 4s. 5d. ; 1 Richard II., £1,200 (Custom and Subsidy).

From 21st June, 50 Edward III., to 21st June, 1 Richard II., the new Customs on cloth and avoirdupois amounted to £50 15s. 7d.

Plymouth.

*Plymouth* was one of the ports assigned by the Statute 5 Richard II., c. 2, for the passage of subjects beyond the realm. Its commercial importance was small during the period before us.

The Port  
of Poole.  
Supersedes  
Melcombe  
as a Port.

*Poole* was at first only recognised as a haven, having a deputy-Customer resident, and being otherwise placed in connection with the port of Melcombe. As the latter, however, fell into decay in the reign of Henry VI., Poole took its place as the chief port for the Dorset coast in the eleventh year of that reign.

Ports-  
mouth,  
Newport,  
and  
Queens-  
borough.

*Portsmouth*, like Newport, was a haven connected with the port of Southampton.

*Queensborough*.—Once a staple port, but the staple was removed hence to Sandwich in the first year of Richard II.

The Port of  
Sandwich.

*Sandwich*.—One of the Cinque Ports, the only one of commercial importance. This was a private

franchise till the twenty-first year of Edward I., when it was acquired by the Crown from the Prior of Christ Church, Canterbury. Previous to this, however, the Custom-revenue of the Crown, which arose chiefly from the prisage of wines, was collected and answered by the Chamberlain of London and Sandwich. This town was appointed as a staple port in connection with Canterbury in the twenty-seventh year of Edward III. It was also one of the ports of passage limited by the Statute of Richard II.

Its Early History.

In the thirty-fifth year of Edward I., the Great Customs return was £273 17s. 9½d.; in the ninth year of Edward II., £39 17s. 10d.; in the eleventh year. (Mutuum), £104 7s. 9¾d.; in the first year of Edward III. (Mutuum), *nil*; in the fifteenth year (Subsidy), £79 11s. 4¼d.; in the first year of Richard II. (Custom and Subsidy), £250.

Custom-returns.

*Scarborough* enjoyed certain local Customs levied chiefly upon fishing craft.

Scarboro' and Shoreham.

*Shoreham* was at one time the port of Chichester when the latter was a staple town.

*Southampton*.—This port was the most important of any on the southern coast, and was the great emporium of imported wines and miscellaneous wares rated *ad valorem*. It was one of the ports for which Customers were assigned in the twenty-sixth year of Edward I. By the Statute Staple of Edward III., Southampton was made a staple port in connection with Winchester. It was also assigned as a port of passage for natives by the Statute of Richard II. The limits of the jurisdiction of this

The Port of Southampton.

Extensive Jurisdiction.

Custom-  
returns.

port were most extensive, including the whole coast-line from Portsmouth to Weymouth and the Isle of Wight. There were no Customers assigned, however, for the neighbouring havens till the tenth year of Henry IV. The returns for the Great Custom levied here are as under for the following years : 33 Ed. I., £1,590 15s. 0½d.; 10 Ed. II., £966 10s. 5¾d.; 11 Ed. II. (Mutuum), £1,261 8s. 10d.; 1 Ed. III. (Mutuum), £603 6s. 0¾d.; 15 Ed. III. (Subsidy), £1,398 5s. 6½d.; 1 Ric. II. (Custom and Subsidy), £2,000. New Custom : 33 Ed. I., £532 13s. 6½d.; 18 Ed. II., £106 9s.; 45 Ed. III. (cloth and avoirdupois), £15 12s. 1¼d.; 46 Ed. III. (ditto), £3 1s. 11¾d.

*Wareham* was claimed as a private franchise, and the Customs collected for the Earl of March till the twelfth year of Richard II., when the port-reeves were distrained to answer for them at the Exchequer. It was not, however, a Custom port.

Wey-  
mouth.

*Weymouth* was a haven in connection with the port of Melcombe.

The Port  
of Great  
Yarmouth.

Early Im-  
portance.

Later  
Difficulties.

*Yarmouth*.—Jernemouth, or Magna Jermuta, was from early times one of the chief ports of the east coast. Customers were assigned for it in the twenty-sixth year of Edward I. By the Statute Staple of Edward III., it was appointed the staple port for Norwich, and it was one of the ports of passage mentioned in the Statute of Richard II. In the tenth year of Richard II., the citizens represented themselves as greatly impoverished by the magnitude of their ferm. This complaint is repeated again in the first and eleventh years of Henry IV., and this

firm amounted to £60 (with the assessment of the subsidy £100). A chief cause of the prevailing distress was the gradual silting of sand in the harbour, and consequent diminution of shipping. Yarmouth was also hard pressed by the competition of its rivals Lenn and Ipswich. Competition of neighbouring Ports.

The Custom-returns for this port for the within-named years are as follows: 34 Edward I. (Great Custom), £286 15s. 10½d. New Custom: £65 11s. 1d.; 11 Edward II. (Mutuum), £277 17s. 6¼d.; 15 Edward II., £104 14s. 8d.; 1 Edward III. (Mutuum), £81 19s.; 15 Edward III. (Subsidy), £176 10s. 8d.; 1 Richard II. (Custom and Subsidy), £700.\* Custom returns.

\* For specimens of the condition of the seaports of this kingdom in a later period, see Appendix to Volume I. and Appendix to the present volume.





## CHAPTER II.

### OF CUSTOMERS.

Origin of  
the Office.



Agents of  
the Crown.

If we were to persist in an endeavour to trace the office of Collector of the Customs (Consuetudines) of the Crown to its earliest employment in the remote period of unrecorded history, we should be qualified only to assign its provisional tenure to such servants or agents as the King appointed to purchase 'at his price,' or to superintend the assessment by the local jurats of such provisions or stores as his present necessities warranted him in demanding at the hands of his subjects to maintain the dignity of his state or governance. These agents might be either the King's 'men,' active members of his Comitatus in the tribal period, or subordinate household officers acting in conjunction with the local authorities under a national monarchy; or patentees, farmers, and other recognised accountants of the Crown under a central Government working by the machinery of an organized revenue, such as was the system of the Norman and Plantagenet Exchequer.

As we shall see, any or all of the latter class of

collectors of the 'ancient and due Customs of the Crown' might exist at one and the same time. Either it was the usual fixed agent of the Crown revenues\* acting in obedience to the mandate contained in the royal writ addressed to him to provide by way of pre-emption the articles enumerated therein 'ad opus Regis et suorum:' which provision was properly made by the assessments of the jurats of the district placed in requisition 'by the view' of the King's skilled purveyors. Or some courtier fined to the Crown for the monopoly of collecting the tolls levied from general merchandise in commutation of this same liability to prisage—accounting for the nett proceeds of the Disme or Quinzime which they levied to the Exchequer.† Or in the case of certain local franchises, such as London and Sandwich, the King's chamberlain answered for the dues of merchandise and the profits of the Prerogative of Prisage or purveyance,

Various Officers employed without Distinction. Agents or Local Ministers of the Crown.

Farmers.

Chamberlain.

\* 'Rex vicecomiti Leircestrie.'—*Lit. Claus.*, 17 J., m. 1.

† Dirigatur breve constabulario de Scardeburg . . . ballivis de Gernemue . . . Dunewic . . . Sandewic . . . Lenn . . . Riha . . . vicecomitibus Londonie . . . constabularis Bristolli . . . Northamptonie . . . ballivis de Portesmue . . . Scorham . . . Winchelse . . . Rumenal . . . de hiis que ceperunt.'—*Lit. Claus.*, 8 Hen. III., m. 15.

† Rex omnibus ballivis Portuum Anglie.'—*Pat.*, 6 J., m. 4.

† Rex prepositis de Sorham.'—*Pat.*, 10 J., m. 4.

† Rex baronibus de Hasting, Dovre, Sandwic, Héé, Rumenall, etc.'—*Pat.*, 8 J., m. 4.

† Magn. Rot., 5 J., rot. 1, Lond. et Midd.

Compotus W. de Wroteham, Reginaldi de Cornhull, etc.—*Magn. Rot.*, 6 J.

with an extended jurisdiction in some cases over the conduct of traffic at the outports.\* Or when the great medium of the export trade of this country came to be recognised as consisting of wool, woollens and leather, regularly appointed Customers of the Crown answered the fixed duty arising both from this source and from the similarly constituted Customs paid by foreign merchants upon all exports and imports at regular periods to the Exchequer.† Lastly, in contradistinction to this latter permanent service, the uncertain proceeds arising from the liability to prise of produce of the kingdom other than woollens or hides, as well as of such imports of natives as were not submitted to the assessment fixed by the Carta Mercatoria, were realized either by the (officers of the) King's 'taskers and purveyors' (captoris et emptoris), or later, in the case of wines, by his Chief Butler; or by other special agents, farmers, or patentees.‡

Purveyors.

Chief  
Butler of  
England.

Customers  
Proper.

It is only, however, with the class of collectors of

\* 'Compotus Gervasii de Aldermansbury de Cameraria Londonie et Sandwici.'—*Magn. Rot.*, 10 Ric. I., rot. 12<sup>b</sup>.

† 'Compotus W. de Haverhull de eadem.'—*Magn. Rot.*, 30 Hen. III.

‡ 'Compotus Pencii de Mora et Sociis suis de Cameraria Londonie et Prisa vinorum Regis apud Southampton,' etc.—*Magn. Rot.*, 1 Ed. I.

'Camerariis Londonie et captoribus vinorum Regis per Angliam.'—*Hil. Com.*, 6 Ed. I., rot. 4.

† 'Compoti Custodum vel Collectorum Antiquæ et Parvæ Custumæ.'—*L. T. R. Pipe*, Series 1-3.

‡ 'De Custuma vinorum in Londonia colligenda.'—*Hil. Record*, 25 and 26 Ed. I., rot. 10<sup>b</sup>.

'Compoti Pincernarie Anglie.'—*L. T. R. Pipe*, Series 1-3.

the Custom upon exported woollens and hides, the Antiqua or Magna Custuma, together with the aliens' Custom established by the Carta Mercatoria, the Nova or Parva Custuma, that we have here to deal, for we find no other employment of the title of Customer but in the case of the regularly appointed and salaried officers of the Crown at its outports. As the nature of these offices has hitherto been little understood, it will be well to follow the history of their development somewhat closely. There is, moreover, another though a more sentimental interest attaching to one of them connected with the name of the poet Chaucer, of which we have already spoken.

The appointment of proper officials to collect the Customs and manage the interests of the Crown at the ports is distinctly associated with the reign of Edward I. We have already observed in the history of this and the preceding reign the vast importance that was beginning to be attached to the adaptability of personal property in comparison with real estate, for purposes of constitutional or arbitrary taxation. Now, in either of these aspects, the revenue yielded by the immemorial Customs of the Crown in their latest commuted form was an invaluable source of income at the disposal of the Exchequer. But, on the other hand, the liability of the subject was of a kind most easily evaded, both by the reputable merchant or broker of the interior, as well as by the practised smuggler of the maritime districts. It was to the endeavours of the Government for defeating these frauds upon the revenue

Date from  
Edw. I.

Causes of  
their Ap-  
pointment.



'Custos...  
Lanarum  
Regis.'

that the origin of the Customer is to be traced. At first this officer appears as the *custos* or keeper of the King's wools (or those of his subjects) at the out-ports, his duties consisting in the supervision of all chargeable commodities exported, and of collecting thereon the tolls due to the Crown.

Instances  
from the  
Memo-  
randa  
Rolls.

Thus in the twenty-sixth year of Edward I. the royal writ is issued to appoint keepers for staying the exportation of wools from the port of Jarrow, on the grounds of the great frauds hitherto committed against the revenue.\* In the preceding autumn the King had addressed his mandate to the *custodes* of Newcastle-on-Tyne, forbidding them to continue the collection of the maltolte, and ordering a return to the ancient rates of duty.† So, too, in April of the twenty-sixth year, *custodes* are appointed 'to collect, receive and guard' the revenue arising from the Antiqua Custuma at the ports of London, Bristol, Kingston-on-Hull, Boston, Yarmouth, Ipswich, Southampton, Newcastle, and Lenn.‡

\* 'Quia Rex ex fidedigno relatu intellexit quod diversi mercatores tam alienigene quam indigene lanas suas transfretare faciunt ad portum de Jaro super These, custumam Regi inde debitam minime persolventes in dampnum, etc. Rex . . . assignavit . . . ad lanas omnium et singulorum mercatorum eas transfretare volencium in portu predicto arrestandum et salvo custodiendum donec Rex aliud inde mandaverit.'—*Trin. Bria. irrot.*, 26 Ed. I., rot. 60.

† 'Cum nos ad instanciam Communitatis Regni nostri remiserimus custumam . . . nobis nuper in subsidio guerre nostre contra Regem Francie concessam de quolibet sacco lane ex-eunte Regno nostro . . . salva antiqua custuma . . . nobis prius concessa.'—*Mich. Bria. irrot.*, 25 and 26 Ed. I., rot. 27<sup>a</sup>.

‡ 'Custodes ad Custumam suam lanarum, pellium lanutarum,

It seems quite certain that these *custodes*, or keepers of the ports and Customs, were identical with the *collectores* who figure from the end of this reign in the regular series of Inrolled Accounts. In fact, the two performed precisely similar duties, except that the title of the former more aptly described the performance of a rigorous duty necessitated by the prevalent recourse to unconstitutional taxation under the first Edward; that is to say, the *custos* not only customed the merchants' wool and transmitted the receipts to the Crown, but he also on occasion seized the entire bulk of the same, within his jurisdiction, and assisted in its disposal by the King's agents for the ready money which the necessities of the Crown had compelled it to raise by resorting to the obsolete prerogative of prisage in kind for the public service.

Custodes identical with Collectores.

The appointment by the Crown of authorized officers at its ports, whether as bailiffs, keepers, or collectors, and their subordinates, will seem justified by a perusal of some of the smuggling cases put on record in the Memoranda of the Exchequer. One of the worst cases of this kind that will be met with is that of Henry of Arderne, captured abroad in 1297, and extradited to England for trial before the Barons on the following charges: That he had shipped from London to Flanders in the ship *Fynch* of Colchester 10 sacks of uncustomed wool, the property of

Motives for the Appointment of Resident Customers.

Prevalence of Smuggling.

Case of Henry of Arderne.

et coriorum, exeuncium Regnum suum apud Lenn, colligendum, recipiendum et custodiendum quam diu Regi placuerit.—*Hil. Commun.*, 25 and 26 Ed. I., rot. 10.

another, who paid him 40s. per sack (the full Custom) 'for himself,' on condition that the fraud were successfully carried out. In the same ship was smuggled by Henry a quantity of lock-wool, concealed in casks of Rhenish. He also negotiated for another customer the clandestine exportation of 2 sacks and 1 poke of wool in consideration of a *douceur* of 20s. At the same time, through his partner, John Gold, Henry seems to have been mixed up in similar frauds upon the revenue in other quarters. Again the latter had been concerned with another disreputable character, the brother probably of his partner's accomplice, in smuggling 4 sacks more of wool on behalf of one Claus de la Porte, receiving here also 40s. for his pains, and taking the opportunity of exporting at the same time two more sacks of his own equally without paying Custom. Henry was taken after a long pursuit in Flanders; brought before the English treasurer, the Bishop of Coventry and Lichfield, then resident abroad on behalf of England's commercial interests; confessed; was sent to England, and committed by the Barons of the Exchequer to the Fleet, whence he was allowed to ransom himself for a fine of 30 marks payable by instalments.\*

\* 'London: Memorandum quod Henricus de Arderne de Attachiamto, attachiatus in partibus Flandrie pro transgressione facta Regi de lanis per ipsum ductis ab Anglia sine Custuma. Venit coram W. Coventrensi et Lychfeld. Episcopo Domini Regis Thesaurario in partibus predictis et recognovit transgressiones subscriptas; videlicet quod idem Henricus transducere fecit a Portu Londonie usque portes Flandrie in

From the above narrative, one of many hundred similar cases, we can understand the motives of the Crown in issuing its writs for the appointment of keepers of the wool (*i.e.*, of the Customs) upon the information of credible witnesses as to the local prevalence of smuggling.

The extent of the responsibility of the King's officers for their actions, as well as several curious processes in connection with the smuggling, seizure, and disposal of prohibited commodities, will be well seen in the case of certain transactions at Boston.

Responsibility of Customers seen in the great Smuggling Case at Boston.

Navi Fynche de Colecestre . . . x saccos lane Johannis Bokerell de Dowato sine coketto et absque custuma inde Regi solvenda et receipt de dicto Johanne xl<sup>s</sup>. de quolibet sacco ad opus suum proprium, ac si talem custumam Regi solvisset. Et quod transducta fuerunt in eadem navi dicto tempore duo dolia ad vinum Reneis plena Lokettis, que fuerunt Johannis Golde socij dicti Henrici, sine custuma Regi inde solvenda. Et quod pro xx<sup>s</sup>., quos idem Henricus recepit de Roberto de Wendlesworth ut lanam suam transducere faciat sine custuma; idem Henricus transducere fecit in eadem navi eodem tempore ij saccos et j poketto lane predictæ Roberti sine custuma Regi inde solvenda. Ita recognovit quod Thomas de Bolonia in sua propria navi eodem tempore transducere fecit a dicto portu vj pokettos de propria lana dicti Thome, sine Custuma, etc. Et quod idem Thomas plura talia facta fecit; et quod Johannes Golde socius dicti Henrici transducere fecit eadem navi dicto tempore j saccum de propria lana, etc., sine custuma, etc.. Item idem Henricus recognovit quod ipse ante Pentecostem anno xxv. transducere fecit a dicto portu . . . versus dictas partes in navi Johannis de Bolonia iiij saccos lane Claij de la Porte absque custuma et coketto et recepit de dicto Claijo xl<sup>s</sup>. pro quolibet sacco ad opus suum proprium; et quod ipse transducere fecit in eadem navi . . . j saccum lane et j saccum de Loks de propria lana ipsius Henrici et nichil solvit Regi pro custuma.—[Judicium de supra dictis.]—*Hil. Com.*, 26 Ed. I., rot. 64.

It would appear that, in the twenty-fourth year of Edward I., the Customs' officials of Boston boarded the boat of a foreign merchant which was making for a ship belonging to the same owner, anchored off the harbour under suspicious circumstances. In the boat they discovered eleven dickers five hides of leather uncustomed, which they promptly seized and locked up in the Custom-house, 'cum chose forfeit.' The owner, resenting this necessary discipline, purchased a writ of trespass in the name of his English agent, one John Dagh, or Day, of Faversham, against the keepers and their comptroller. While the case was pending before the Courts, the King's ministers appointed to take wools and leather 'al us le roi'—that is, by way of prisage by purveyance for the public service—entered the Custom-house, and finding there the eleven and a half dickers of leather in question, entered them in their roll for the King's use. There was now a treble ownership claimed for the goods; that of the Crown, of the *custodes*, and of the merchant respectively. The latter, however, had still pursued his plea against the officials up to the previous Hilary; and the leather likewise lay rotting in the Custom-house ('empirent de jour en jour'), so that the keepers were constrained to pray the King's pleasure herein. At the same time a well-disposed merchant had surrendered six hides, which he alleged to have been brought to his ship's side in the night by some strangers in a boat who wished to do business with him for the same. He refused their offers, however, and seized the hides, which

he handed over to the keepers. The latter now desired to know the further pleasure of the Crown with regard to these. A third and still more determined attempt at smuggling had also been brought under the notice of the officials of this port. Here a Brabant merchant attempted to convey thirteen dickers of leather in a small boat from a point twelve leagues below the port to his ship by night. He was hotly pursued, overtaken, and the hides arrested and locked up in the Custom-house. With regard to these, too, the keepers of Boston asked for further instructions.

In due course instructions were received from the Barons to keep the leather safely till the Quindisme of Easter, and meanwhile to make proclamation for its owners to appear and show cause why the same should not be forfeited. This was done; and, subsequently, Robert de Frenesbergh and John Dagh, of Faversham, the owners and claimants of the first eleven and a half dickers seized, failed to put in an appearance. The midnight visitor of the honest captain did not of course appear to claim his six hides; and at first the Brabant merchant was returned *non inventus*. But eventually the latter put in an appearance, with the excellent excuse that he was carrying leather from Fleet to Yarmouth, where he intended to custom his cargo, but that he landed by accident at Wrangle near Boston, mistaking that place for his real destination; and that he was in the act of rectifying this error, by rejoining his ship, when he was pounced upon by the obtuse Customers of St.

Result of  
the Pro-  
ceedings in  
this Case.

Botulph. The worthy merchant's 'sea-tale' found credit with a London jury, who resolutely refused throughout the reign to convict any inhabitant of their franchise of a misdemeanour towards the Crown, rather than of a trespass against their corporate privileges.\*

General Assignment of Customers at the Ports from 1298.

As late as the year 1298, then, we find the Customers of the Crown at the chief ports of the kingdom appointed under the title of *custodes*, and having a dual office to fulfil, that of *captor* of wools and leather, as well as of *collector* of the toll normally levied therefrom. In this same year, however, the last traces of a long-continued system of arbitrary taxation had begun to disappear, owing to the determined opposition of all classes of the nation, recorded in the *Confirmatio Cartarum*. Six years later still, the last possibility of raising an extraordinary revenue by way of mere prisage had been abandoned by the Crown in consideration of a fixed scale of duty upon exports and imports of aliens, as determined by the *Carta Mercatoria*. It is through this enforced change of financial policy that we henceforth find the Customs establishment organized on a scale that endured more or less unchanged for centuries.

Necessitated by the Grant of a Fixed Scale of Custom to the Crown.

Offices of Custos and Collector United.

The office of *custos* was now permanently fused with that of *collector*, which had previously existed in isolated instances.† It sometimes happened that

° Pasch. Com., 25 and 26 Ed. I.

† 'Querela collectoris custume apud D.'—*Hil. Com.*, 26 Ed. I. rot. 52.

the double title was retained, but without any obvious significance.\*

There were, as a rule, two of these collectors, <sup>Average Staff of Customers.</sup> at least, for a port of any extent, and in conjunction with them we find a comptroller (contra-rotularius), a tronager or keeper of the wool-beam; the same or a similar officer in charge of the pesage or scale of avoirdupois, and various other subordinates.

But first of the collectors. <sup>Collectors.</sup> The appointment of these officials, who must have been drawn in the period before us from the educated middle-class of society, so responsible was the post held by them, and so delicate the duties which they had to perform, was notified by the King's letters patent. These were usually issued for the information of all whom it might concern to record the assignment of the office in question to the patentee. Sometimes, however, the King's mandate was addressed to an existing collector to yield over his office to the King's nominee upon pain of the royal displeasure. The fact and date of such appointment were always mentioned in the preamble to his account by each collector in turn, usually in the form of an explanation† with regard

\* 'Compotus W. de Combemartyn et W. Sernat custodum et collectorum veteris custume,' etc.—*L. T. R. Custum. Comp. irrot.*, 35 Ed. I., London.

† 'Compotus W. de Combemartyn et W. Sernat custodum et collectorum veteris custume lanarum pellium lanutarum et coriorum in portu Londonie . . . a primo die Decembris anno regni regis Edwardi filii regis Henrici XXXV<sup>o</sup> usque xiiij diem ejusdem mensis proxime sequentis quo die Rex assignavit Ricardum de Luda contra rotulatore[m] receptionis predicte



Collectors  
of the  
Ancient  
Custom.

Remunera-  
tion.

to the term of his account. In later times, the surrender of his office by a Customer was sometimes notified under his own hand as a discharge of all claims on his part against the Crown. The collectors thus appointed were of two kinds: collectors of the Great Custom and collectors of the Petty Custom. The former were the more important functionaries, by reason of the larger revenue which passed through their hands, and on the whole they were the more highly paid. In the port of London, the two collectors of the Great Customs received £20 yearly each—a sum, it may be observed, which would go further than would £300 to a modern Custom-house clerk. The collectors were also allowed for the hire of a building and the repair of a boat, with the wages of a boatman upon the river when necessary.\* The duties of the collectors of the Great Custom were very similar to those of the old *custodes*. Their first and chief care was to ensure the payment of Custom on all wools and leather shipped from their

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custume . . . necnon custume de aliis rebus et mercimoniis per mercatores extraneos . . . et ab eodem die Decembris usque vij diem Julij quo die dictus Rex Edwardus obiit, et ab eodem Septimo die Julii quo die Edwardus filius et heres regnare incepit usque festum sancti Michelis proxime sequentis et ab eodem festo sancti Michelis videlt. anno primo usque ultimum diem Maij proxime sequentis per visum et testimonium dicti contra-rotulatoris.' — *Custom. Comp. irrot.*, Ibid.

\* 'Et pro conductu unius domus,' 33s. 4d. and 6os. 'Et pro stipendio unius batillarij,' 4os. The building in question was used either as a storehouse or an office.

port—a term, as we have seen, which included every available place of embarkation in its immediate neighbourhood. No wool or leather was permitted to leave the shore under any pretext before it had been weighed at the wool-beam, and each bale tested and sealed with the Government stamp or ‘coket,’ as it was called. This wool-beam was supplied to all the ports on a uniform pattern, corrected by the standard scale of the City of London. It was placed under the charge of a ‘keeper of the tronage,’ who received a fee of 2d. from each merchant who weighed in his goods. The coket seal was delivered with considerable formality to each collector, on his appointment by the Exchequer authorities, neatly secured in a case or purse.\* A like fee was received by the collectors for its use, as in the case of the tronage, which fee was sometimes granted as a perquisite to the comptroller or else was accounted for by the collectors.†

Apparatus  
for Custom-  
ing Wools,  
etc.

As, however, the collector was rather a clerical officer than a coastguard, the most arduous part of his labours consisted in preparing and balancing his accounts against the inevitable day of reckoning with the treasurer. These accounts, which had to be prepared with his own hand, were in the form of a ledger—called then a ‘liber’ or ‘rotulus de particulis.’ This was composed primarily in connection with the official’s liabilities as recorded in the

Method of  
Account.

\* Pasch. Com., 25 and 26 Ed. I.

† ‘Et de exitibus sigilli coket.’ ‘Et non respondet de exitibus sigilli coket.’

Great Roll for the year.\* The totals of his payments into the Treasury were also drafted on the Receipt Roll, and any assignment made in lieu of such actual paying into the Receipt of the Exchequer should normally have figured upon the Issue Roll.†

The salient items of the accountant's private ledger were reproduced in the Inrolled Accounts, executed under the supervision of the auditors of the Exchequer, and usually at the expense of the Crown. The proceeds of the Great Custom upon wool—for leather was almost wholly unproductive—were paid into the Treasury by the collectors or their agents, either at stated periods or in response to an urgent demand from the Crown in anticipation thereof. It might, however, and did very frequently happen that, to save the cost and inconvenience attending the carriage of treasure from a distant port to the Exchequer, the collector was empowered to pay over certain sums out of the issues of his office to the King's creditors, whether governors of districts, châtelains, or merely usurers, who held certain branches of the revenue in pawn for the repayment of their advances to the Crown. This subject, however, being one of considerable importance, and one which has hitherto been chiefly overlooked, will be treated of separately under the head of Assignment.

Collectors  
of the New  
Custom.

The collectors of the New or Petty Custom upon the exports or imports of aliens were chosen in a

° 'Et respondet in Rotulo X° in Item London.'—*Custum. Comp. irrot.* 5 Ed. II. London.

† 'Per assignationem factam isto die.'

similar manner with their colleagues of the old Customs. It frequently happened, indeed, that the two offices were combined in the same hands, especially in the earliest period of the service. Thus the Old and New Customs for the port of London were collected by the same Customers, from the thirty-second year of Edward I., at which date the regular series begins, to the fifth year of his successor; the sum of both accounts being added together and devoted to the same purposes. Moreover, the collectors of the one branch of Customs do not appear to have received any extra remuneration, on account of their services about the other department. After the fifth year of Edward II., the New Custom was discontinued on the compulsion of the Lords Ordainers, and was not received by the Crown until the sixteenth year of the reign. After the latter date, however, the two classes were finally distinguished by the employment in either of separate collectors.

The duties of these new collectors differed considerably from those of the older officers. As a rule, they had charge of the fresh tax levied upon aliens' wool exported at the rate of 50 per cent. beyond the ancient Custom of half a mark paid by denizens; but this was sometimes, in later times more especially, collected with the regular duty. They had also the exclusive care of protecting and getting in the Custom payable on all cloths of denizens or aliens alike, whether exported or imported, according to their respective rates of duty. Together with cloth, there were some articles of

*Their  
Duties.*

Remuneration.

commerce imported or, rarely, exported by aliens alone, chargeable for Custom on the scale of the *Carta Mercatoria*. Such were wax, wines (on one occasion at least between the sixteenth and twentieth years of Edward II.), and articles of *avoirdupois* (*averia de Pondere*). The usual rate of payment for a collector of the New Custom at the port of London was either £10 or 11½ marks (23 marks being divided between the two), with an allowance of £5 'pro misis et expensis suis.' Their accounts were rendered in the same manner as those of their contemporaries, and, though more elaborate in respect of the entries enumerated, were more concise in their wording, and occupied less space on the rolls than the former sort.

Comptrollers.

The comptrol of the Customs, both Great and New, was doubtless designed to serve as a check upon the accuracy of the collectors. For this purpose the comptroller prepared and presented an independent account to the Exchequer. The whole system of Exchequer accounts, we may remark, was one of checks. For example, the chancellor's scribe, with his version of the Great Roll, acted as the *contra-rotularius* of the treasurer's scribe with a similar work in hand, whilst, at one time, a third scribe sat as *contra-rotularius* to them both. The system was pushed to its extreme application in the case of the Account, Duplicament, and Declared Account of the Audit Office in Tudor times.

Comptroller of the New Custom.

It is usually supposed that the comptroller of the Petty Customs was a fairly-paid official. I cannot

however, find any mention of his payment out of the proceeds of the Customs in the usual way, though it is possible that the collectors may have had to find his salary out of the sum allowed them 'pro misis et expensis,' such an allowance being quite unusual with regard to this service.

It remains now only to speak of the officer or clerk of the Tronage, or Tronage and Pesage. Though not a sinecure, the place was no doubt a lucrative one if we may judge by the considerable receipts from the charge of coket when that was payable in the *onus* of the account instead of to the comptroller or other grantee. In fact, the question of the remuneration of this official was once the occasion for a *cause célèbre* in the annals of the Exchequer, the circumstances of which have never yet been understood. The facts were as follows. In the second year of Edward II., Alexander le Peyntour received a grant of the office of Tronage in the port of London during the King's pleasure, and a notification to that effect was made to the collectors of the Old and New Customs, then combined. In the nineteenth year of the same reign, however, one John Lung, said to be the holder of the same office, was distrained to appear in the Exchequer and answer for the issues of that port. John appeared accordingly, and pleaded that there was no account due from him, nor any profit therefrom accruing to the Crown, whereupon by an inspection of the records it appeared that no former keeper of the Tronage had ever in fact accounted for

Tronour  
and Pesour.

Case illus-  
trating  
Tenure of  
the Office.

the issues of the office, and therefore John was suffered to depart quit of the claim.\*

Statement  
of Account  
in vogue.

It is quite true that no revenue was due to the Crown from this source, because in the contemporary Customs accounts we have the entry recurring throughout the whole period in question: 'Respondent de Sigillo Coket, sed non respondent de Tronagio per tempus predictum, quia A. B. habet illud officium ad terminum vitæ suæ, de dono Regis.'

\* 'Rex xiiij die Martij anno secundo assignavit dilectum servientem suum Alexandrum le Peyntour ad officium Tronagij in civitate Londonie exercendum quamdiu Regi placuerit.

'Et eodem die mandatum est W. Sernat et W. Cusyn Custodibus Custume Lanarum, etc., in civitate Londonie.'—*Hil. Comiss.*, 2 Ed. II., rot. 10<sup>b</sup>.

'Londonia :

'Memorandum quod cum Dominus Rex ix<sup>o</sup>. die Octobris, anno primo Regis nunc, assignaverit Johannem le Lung civem Civitatis Londonie ad officium Tronagij in eadem civitate exercendum quamdiu Regi placeret, preceptum fuit vicecomitibus Londonie quod distringant predictum Johannem per terras catalla, etc., ita quod haberent corpus ejus hic modo in crastino Sancti Michelis ad reddendum Regi compotum de tronagio predicto de tempore, etc. Et idem Johannes venit, etc. Et dicit quod nullum compotum inde reddere tenetur, quia dicit quod nullus qui dictum officium ante ipsum tenuit ex commissione Regis unquam inde computavit nec est aliquod proficuum spectans ad officium illud de quo, etc. Et super hoc scrutatis Rotulis [non] est compertum quod [n]ullus custos tronagii predicti unquam inde computavit, nec quod respondeatur Domino Regi de aliquo proficuo proveniente de eodem tronagio. Ideo consideratum est, quod idem Johannes quoad compotum predictum recedet quietus.'—*Mich. Com.*, 19 Ed. II., rot. a.

See also writ to Sheriff of Southampton to distrain Nicholas de Barbeflet to appear and answer for the tronage of Southampton. *Mich. Bria.*, 1 Ed. II., rot. 90<sup>b</sup>.

It is clear, however, that neither Alexander nor John held the office for his life, whatever others may have done, for in the fifth year of Edward III. we find the former again in possession.\* After his death, presumably in the ninth year of that reign, the place was given to Walter le Chesthunte.

Contra-  
dictory Evi-  
dence of  
above Case.

From such extracts as are cited here amongst the Parliamentary proceedings contained in the Appendix to Vol. I. of this history, it will be chiefly gathered that the workings of the official department concerned in the collection of the Custom-revenue of the Crown were from the accession of the House of Lancaster an especial object of solicitude to the Legislature. On the other hand, it will be equally conspicuous that the organization of the Custom-service remained intact on the very same footing as that on which it was erected by Edward I., the titles and functions of the principal officials, together with the mode of their appointment and the whole scheme of their connection with the Exchequer of the Crown, being literally unaltered down to comparatively modern times.†

Position of  
Customers  
of the  
Crown.  
in the 15th  
Century.

Conser-  
vative  
Character  
of the  
Customs'  
Establish-  
ment.

\* The inconsistency is seen to be as follows : In the second year of Edward II. Peyntour held the office *vice* Lung, appointed in the first year. In the nineteenth year Lung is again in office, succeeded therein by Peyntour.

† 'Jacobus Dei gratia, etc., dilecto sibi Johanni Marshall generoso salutem. Scias quod nos de fidelitate et circumspectione tuis plenius confidentes, assignavimus te ad Custumam nostram lanarum coriorum et pellium lanutarum nobis de hereditate nostra debitam in portu ville nostre de Berwicke et in omnibus et singulis portibus locis et crecis eidem portui adjacentibus, Habendum et tenendum Officium predictum tibi



Therefore, it will be sufficient to indicate the social and official standing of the Customer of Tudor and Stuart times, to append specimens of the scale of the establishment in force at the great port of the Kingdom at each of those dates :

*Customers at the Port of London, 1565.*

One Customer for the receipt of the Petty Custom on exports.	
One ditto for ditto on imports.	
One Comptroller.	
One Surveyor.	
One Searcher.	
Fee of the Customer for a Warrant to unlade goods imported . . . . .	2d.
Ditto of the Comptroller for his seal to the same . . . . .	1d.
Ditto of the Customer and Comptroller, for a license or Cocket, to export goods customed . . . . .	5d.

prefato Johanni Marshall quamdiu nobis placuerit, una cum omnibus et singulis feodis, etc., ac in tam amplis modo et forma, etc. Levandum et colligendum ac ad opus nostrum recipiendum, et ad Sigillum nostrum quod dicitur Cockett in portu predicto custodiendum. Ita quod de denariis inde provenientibus nobis respondeas ad Scaccarium nostrum. Et ideo tibi precipimus, etc. Teste me ipso apud Westmonasteriam vicesimo nono die Maij anno regni nostri Anglie vicesimo primo.—*Original Writs, Certiorari, 14 Car. II.*

See also Surrenders of Offices, viz., 'Contrarotularij magne et nove Custume et Subsidij coriorum lanarum pellium lanarum plumbi et stanni, necnon Subsidij, iij<sup>s</sup>. per dolium et js. per £.'—*Original Writs, 15 Car. II.*

*Of Customers.* 55

Ditto of the Surveyor . . . . .	1d.
Ditto of Customers for the Registry of Ships inward or outward bound, each . . . . .	1d.

*Customers at the Port of London, 1604.*

	Per	Annun.	d.
	£	s.	d.
One Collector of the Subsidy on imports	400	0	0
One ditto of ditto on exports . . . . .	76	13	4
One ditto of the Petty Custom on ex- ports . . . . .	277	6	8
One ditto of ditto on imports . . . . .	62	6	8
Two ditto of the Ancient Custom (each)	50	0	0
One Surveyor (including increase of salary) . . . . .	300	0	0
One Comptroller of the Subsidy (ditto)	255	0	0
One Comptroller of the Ancient Custom	30	0	0
One ditto of the Petty Custom . . . . .	20	0	0
One Searcher . . . . .	20	0	0
One Usher of the Custom-House. . . . .	4	0	0
Fourteen Waiters (each) . . . . .	44	0	0
Four ditto (each) . . . . .	44	0	0
One Pricker of the Steel-yard . . . . .	44	0	0





### CHAPTER III.

#### OF PRISES, OR CAPTIONS AND EMTIONS.

Sources of  
the Royal  
Revenue in  
a Primitive  
State of  
Society.



IN the primitive idea of Teutonic kingship, the possession of an imperial revenue, it is needless to insist, is never entertained. The princeps, or dux, attended by his following of elders or warriors, has an instrument ever ready to his hand for defensive or offensive action. Whether he be a descendant of the demi-gods, or the hero of a momentous crisis, it is equally obvious to his followers that, as the leader of their choice, he must receive something more than moral support at their hands. His is no paternal government which, backed by an ample exchequer, can train and feed men for home or foreign warfare. It rests on nothing more than the influence of personal prestige, and, from a worldly point of view, their ruler is no better than *primus inter pares*. But this penniless champion is one, they feel (the history of their race is an oft-taught lesson to them), who can lead them from victory to victory, direct them to booty upon booty; who can promote them from a province to a kingdom, and exalt them from a clan

into a nation. The tribesman, therefore, fights both for himself and his chief; he for success and the glory which it brings. The former provides the materials for the enterprise—service at his own expense, and contributions in kind to maintain the rude splendour of his patron's state. The latter stakes the honour of his family upon the results of his own wisdom and prowess. The fight is won. The chief becomes a king; his tribe a kingdom. He becomes also a great landlord, with tracts of conquered territory at his disposal. These he distributes amongst his retainers, whose personal attachment, now exchanged for a feudal obligation, is in no way lessened by their altered circumstances, but strengthened and multiplied infinitely by the possession of individual power and patronage. The king is now no longer a simple patriarch, but a dread liege, a sovereign by divine right and human force. He is rich above his vassals; can play the potentate, the patron, the *magnifico* at his good pleasure. But for how long? True, that for every retainer of olden days he can now put ten vassals or sub-vassals into the field. But with power comes either the sense of its insecurity, or the fresh lust of conquest.

Expansion  
of the  
above  
Social  
State.

Pre-  
eminence  
of the  
Ruler

For now the kingdom is pitted against rival kingdoms; the onslaught grows to an invasion; the battle is lengthened into a campaign. The direction of the ruler becomes more necessary; his requirements more pressing. He must have more steeds, more panoplies, more sheep and oxen at his disposal. At last, he or his successors lead their host

Further  
Successes.

to a crowning victory. Rival dynasties are overthrown ; scattered sub-kingdoms are amalgamated.

Realization  
of Sove-  
reignty.

The victor finds himself upon the throne of a great nation. Then at length his kingship begins to assert itself. He is not only the leader of his people in war, but their administrator in peace. He is the supreme landlord, the origin of justice, the patentee of heaven for honours and privileges and emoluments, which he alone of all others has aspired to ; and this is his prerogative—this distinguishes him from all the rest, and is his guarantee for that supremacy which is needful to the trust which has been imposed upon him, the well-being of his subjects.

Condition  
of the  
Subjects.

The latter have dispersed to take possession of their lots, to map out, build, and cultivate the soil. Their great men remain a caste of vigilant and restless warriors. The humbler sort become a native peasantry, or turn their enterprise to the pursuit of trade. The one great obligation of common self-defence is still upon them all. Each man must hold himself ready, at his lord's call, in his person and with his labour and substance in the king's wars. With the latter there is no distinction between public and private emergencies. What he sacrifices for the general good, he equally dispenses for his own personal advantage. He represents the unity of the race, and his action is only magnified in theirs. A danger is at hand, and the nation must repel it at whatever cost. Granting its existence, what that danger is, or how, or whence, is for the

Responsi-  
bility of the  
National  
Safety  
committed  
to the  
Sovereign.

moment at least no affair of theirs. Such is the position that they have accepted by adopting a system which alone has wrought their greatness.

Suppose then that an army of defence has voluntarily assembled, equipped, and even provisioned for a certain space of time at individual expense. But, except under the most primitive conditions of warfare, a still greater outlay will be needed to keep it under arms, to brace the sluggish mass with the sinews of war. Whence are these funds to be procured? From the first it was decided that all must contribute where the safety of all was concerned. But now all are not fit to bear arms; moreover, all are not now accessible. The nation has shifted the responsibility of its defence upon the king. He has resources of his own, a revenue, such as it is, sufficient for his expenses of state. The quarrel is his; let him bear the brunt himself. This is what actually came to pass, as indeed was inevitable in a state pretending to civilization. In this aspect the king was the State; and, it may be added, always has been. The tribal warrior did not load his chief with arms and necessaries for the latter's private aggrandizement, but to qualify him for his post as champion of the race; 'to do him honour,' we are told, 'and also to relieve his necessities.'<sup>\*</sup> Now this honour was essentially for the credit of the community, and the necessity of the hour was equally a concern of their own.

Maintained  
by Volun-  
tary Contri-  
butions or  
a certain  
Equivalent.

Necessities  
of the  
Sovereign  
relieved by  
becoming  
Donations.

Thus we find that in the latter period to which

\* Tacitus, 'Germania,' c. 15.

Or in De-  
fault by  
Requisi-  
tions from  
the Sub-  
jects' Pro-  
duce.

Duty to  
maintain  
the  
Sovereign's  
State or  
Military  
Power the  
excuse  
for these.

Expedients  
of the  
Crown.

Origin of  
Prise or  
Purveyance  
in Saxon  
Times.

Its in-  
definite Ap-  
plication.

we were referring, the new nation endowed their king with a prerogative derived apparently from that early system of oblations, of levying supplies at discretion to meet his sovereign requirements; in other words, the right of prisage, pre-emption, or purveyance. Now what were these sovereign requirements? 'Those of the State itself!' For the king was the State, and his privy purse eked out in a large degree its revenue. The personal security or pre-eminence of the ruler before the world was, in those days and for long after, the first object of statecraft. Next to this his dignity and state were of the most importance. Therefore above all things he must be a victorious ruler; and he must also be strong in justice and conspicuous in splendour. He was paid to be efficient; but he was not left to regulate the pay according to the efficiency displayed. No such principle is even yet consistently recognised; but at this point the ruler is left to his own devices.

Those are various; some creditable, others the reverse. Here, it concerns us only to trace the constitutional origin and scope of one of them.

The king had, in Anglo-Saxon times, we may believe, the prerogative of prisage or purveyance—the admitted right to purchase, 'for his own use,' stores or material at an official discretion with regard to quantity or price. He represented the glory of the nation, and his equipage, appointments, and hospitality must be such as to magnify the post. Of what did this executive task consist? If we reduced the expenditure incurred therein to an average, it

would be found to be two-thirds for fighting and the residue for dress and diet. Therefore for every charger or harness which the Crown required in the public service to grace some pomp or ceremony, for every ox slaughtered for the royal table, twice as many again would figure in the field of war, or replenish the salting-tubs of a royal garrison. It is to be feared that such a proposition as is here advanced will appear a monstrous one to many students of history. It will be pointed out that purveyance was but a sumptuary grace permitted to an ill-paid ruler. That its scope was limited to the requirements of the royal household, and any extension thereof for purposes of state was no true use, but a mere abuse of an economical provision. Granting the excellence of this theory, what is the evidence of its fulfilment? There is no evidence for the period in question, neither is there any such in support of the contrary argument. But there is a strong presumption from the analogy of later Customs in favour of such an application of this prerogative as is here surmised, which would appear all but imperative. Our friends, however, are not in the secret of this later practice, but continue the application of their theory to all time.

Absence of Evidence for the above Theory considered.

Therefore, although it would not be unreasonable to deny the existence of any comprehensive historical evidence in point prior to records, yet when from early records it can be shown that the actual practice was to the effect before stated—that is to say that two-thirds of the personal revenue of the Crown

Later Analogy and its Importance.



derived from purveyance pure and simple was expended, not for household necessaries, but for purposes of state—more than one theory may be permitted on the subject.

Origin and  
Scope of  
the Crown's  
Prerogative  
of Pre-  
emption.

It has been said that the Crown enjoyed from an early date the prerogative of prisage or purveyance. Let us now proceed to ascertain in what way that prerogative was exercised.

Roughly speaking, the supplies of which the king stood in need were of two kinds: (1) Provisions for his household and retinue for every-day consumption; for feast days and ceremonies; for journeys and expeditions at home and abroad. (2) Dress and appointments for the same on like occasions.

Possible  
Necessities  
of the  
Crown.

For three centuries after the conquest there was no limit finally established for the demand thus created. If the king and his men were 'at home' on any working day of the year, a comparatively modest supply was sufficient for the requirements of the royal household. On any festival day, and especially those on which the king wore his crown, according to custom, preparations on a much larger scale were necessary. During a campaign or state progress abroad, the ordinary arrangements of the service underwent a complete change. The court was now a camp; the retinue an army. There were 10,000 mouths to feed instead of 1,000; and a like increment in the expenditure requisite for their equipment.

Liability to  
Service  
in War.

It is true that under the Norman kings this excrescence was not readily perceptible. The vassal followed his lord at his own cost. The executive

had no responsibility as to whether or no the militiaman starved in that service, and therefore it often happened that the men of his county supplied him with funds sufficient for his support during the campaign. With the Plantagenet kings came the great change in feudal warfare—the commutation of personal service for an assessment in money or kind. Henceforth for the most part the sovereign waged war at his own expense, defrayed by the existing revenues of his Crown. The necessary supplies for the palace or the castle-camp, the hunting excursion or the foreign progress, for each and for all, were levied by the king's mandate from his subject producers. The process was as follows :  
The Crown required oxen and sheep and corn for the royal household or army—'ad opus nostrum et nostrorum.' Then a writ of Privy Seal was directed to its officers in the counties—the sheriffs in most cases—commanding such provision to be made at the royal expense, for the officer was allowed the nominal outlay incurred in his account. If wine were lacking for a like service, the king's chamberlains at London and Sandwich, in early times, took from each cargo landed in England, unfranked, one cask on each side of the mast, at the most, for half its market value. If this were not enough to furnish the quota specified, part of the cargo was purchased at a slightly higher rate. It even happened, by no means unfrequently too, that a ship with all its cargo of wine was chartered by the Crown, and navigated forthwith to the required point ; but it seems to have been usual

Scutage  
and Prise.

General  
Acceptation  
of  
the King's  
Right of  
Purveyance.

Process of  
enforcing  
the same.

to subject only foreign vessels to this exaction. In like manner clothing, arms, horses, and miscellaneous stores were procured indiscriminately for the royal need or gratification. 'Ad opus regis et suorum' was a password that opened every grange or warehouse.

Instances  
from the  
Great Rolls  
of the  
Exchequer.

For example: In the fifth year of Henry II. the Sheriffs of London and Middlesex bought and were allowed for a helmet and sword-belt for the King's use.\* In the twentieth year of the same reign they purchased for the royal service 200 suits of iron and 41 of steel armour, with 31 measures of salt, and 2 cables.† In the tenth year of John the Sheriff of Kent was allowed, amongst other articles, for linen, stuff, and silk, for the King's purpoint, and for the robes of the Queen's damsels and of other attendants.‡ In the first year of Richard I. the Sheriffs of Middlesex again are allowed for helmets, and iron caps, and shields, and knives, and spears, and armour, and cordwain; and for the charge of the King's pavilions, as well as for silk cloth and wine for his use.§ In the tenth year of John, an officer

\* 'Et in Galea Regis et Zona, xvj<sup>li</sup>. vj<sup>s</sup>. viij<sup>d</sup>.'—*Magn. Rot.*, 5 Hen. II., Lond.

† 'Et pro cc garbis ferri . . . et pro xlj garbis de acer . . . et pro xxxj hoppis salis . . . et pro ij caabulis.'—*Ibid.*, 20 Hen. II., rot. 2<sup>a</sup>.

‡ 'Et pro tela linea et sendallis . . . ad purpunctum Regis . . . et Rohis Domisellarum Regine et aliorum servientum.'—*Ibid.*, 10 J., Kent.

§ 'Et pro galeis et capellis ferreis et scutis et cultellis et hastis et ferro et cordewan et custamento papilionum Regis et pluribus armamentis et negociis . . . et pro pannis sericis . . . et pro vino . . . ad opus Regis.'—*Magn. Rot.*, 1 Ric. I., Lond. and Midds.

is acquitted of 1,000 oars, bought for the King's galleys.\* In the fifth year of Henry II. the Sheriff of Sussex expended £14 upon three ships to convey the King's daughter to Saxony. This princess was Matilda, the bride of Henry the Lion.† In the fourth year of Henry III. Hubert de Burgh was allowed for large sums spent upon the garrison of Dover Castle.‡ In the twentieth year of Henry II. the Sheriff of Warwick and Leicestershire victualled the Castle of Leicestershire for the King.§ By a writ of Liberate, in the twenty-sixth year of Henry III., the King enjoined the Sheriff of Sussex to provide against the Feast of Christmas next, 10 wild boars intact, 10 peacocks, 50 rabbits, 100 partridges, and 500 fowls, and to cause them to be conveyed to Westminster.|| In the twentieth year of the same reign the Sheriff of Bucks and Bedford was required to provide 1,000 fowls and 20 roe-deer for the same palace.¶ Geoffrey Fitz-Peter is enjoined by a writ

Instances  
from the  
Liberate  
Rolls.

\* 'Et pro mille remis emptis ad galias Regis.'—*Magn. Rot.*, 10 J., rot. 8<sup>a</sup>.

† 'Et in liberatione iij navium . . . que abierunt in Saxoniam cum filia Regis, xiiij<sup>li</sup> per breve Regis.'—*Ibid.*, 13 Hen. II., rot. 3<sup>b</sup>.

‡ 'Et ipsi Huberto M et DC et Lvj<sup>li</sup> etx viijs et vjd ob. quos posuit per preceptum Regis in castro Regis de Dovre muniendo et firmando.'—*Ibid.*, 4 Hen. III., *Norf. et Suff.*

§ 'Et in Warnistura Castelli Legercestric.'—*Ibid.*, 20 Hen. II., rot. 10<sup>b</sup>.

|| 'Rex, etc. Precipimus tibi quod emi facias in balliva tua contra instans festum Natalis Domini X Braones cum capitibus; X Pavones; L Cuniculos; C Perdices; et D Gallinas et omnia predicta mitti facias usque Westmonasteriam. T. etc. xj die Decembris.'—*Libertate*, 26 Hen. III., m. 14.

¶ *Magn. Rot.*, 20 Hen. III., *Buks. et Bed.*

of John to allow 1,000 bacons, and 72 deer, provided through the King's agents.\* In the same reign the Barons of the Exchequer are ordered to allow the Sheriff of Southampton for wine and bread provided for the King's use at Marlbro'.† The same sheriff was commanded to hold the men of his bailiwick ready to hunt and take the King's fallow deer for his service in Normandy.‡

Instance  
from a  
Wardrobe  
Account.

In a Wardrobe account of Edward I. an entry of payment occurs for 142 quarters of oats, and 14 of drage taken by the Sheriff of Oxford and Berks for the King's purveyors for his service. The price paid was slightly below the average of the period.§

Instances  
from the  
Memo-  
randa  
Rolls.

In the twenty-fifth year of Edward I. the King assigns the Sheriff of Kent, and certain other officers,

\* 'Rex, etc. G. filio Petri, etc. Sciatis quod nos recepimus per manus Ricardi et Gilberti Servientum Williemi de Sancto Michaelo mille bacones et Lxxij damos quos nobis misistis et vobis mandamus quod inde quieti sint.'—*Liberate*, 3 J., m. 1.

† 'Rex, etc., baronibus de Scaccario, etc. Computate secundum legem scaccarij Williemo de Stok vicecomiti de Suhantesira centum solidos et x<sup>d</sup> quos posuit per preceptum nostrum in pane et vino mittendis ad nos de Wintonia ad Marlburiam.'—*Ibid.*, 5 J., m. 7.

‡ 'Rex, etc., vicecomiti de Suhantsira, etc. Precipimus tibi quod cum W. de Nevilla tibi scire faciet, sommoneri facias homines de ballia tua ad veniendos ad caciam nostram in Nova Foresta ad capiendum feras ad opus nostrum in Normanniam.'—*Ibid.*, m. 5.

§ 'Per vicecomitem } Clerico Marescalli de prisus factis . . .  
Oxon. et Berks. } in precio CXLij q<sup>r</sup>. vij<sup>br</sup>. avene, et xiiij q<sup>r</sup>. dragei, liberatorum eidem per dictum vicecomitem apud Wodestok, Chipping Norton, et Stowe, mense Martis, una cum cariagio earundem avene et dragei, per indenturam xv<sup>li</sup> xiiij<sup>s</sup> xj<sup>d</sup>.'—*E. Q. R. Wardrobe Accts.*, §§ 29 Ed. I.

to make provision of victuals and other necessaries within that bailiwick for the use of the King and his men in foreign parts, namely. of 1,500 quarters of wheat and 500 quarters of oats, to be prised and paid for in such manner as shall seem best to the assignees. The supply thus levied to be shipped to the army abroad, with all despatch.\* At the same time, 1,500 quarters were ordered from Southampton, 2,000 from Essex and Hertford, 2,500 from Norfolk and Suffolk, and 1,000 from Sussex.

In the first year of Edward II. the Sheriff of Essex and Hertford is requested to provide 30 live oxen, 30 live pigs, 40 gammons or hams of bacon, and 6 wild boars.† In the fifteenth year of Edward II. the Sheriffs of Middlesex are required to purchase, with the approval of the King's purveyor, 200 quarters of wheat, 100 of beans, 300 of oats, 100 of coarse salt, 80 carcasses of oxen, and 120 pigs, for victualling the Tower of London.‡

\* 'Kancia, Rex (etc.). Quia blado, victualibus et aliis necessariis ad opus nostrum et nostrorum nobiscum in partibus transmarinis existencium quam plurimum indigemus. Assignavimus vicecomitem nostrum comitatus predicte et dilectos clericos nostros . . . ad MD quarteria frumenti et quod D quarteria avene infra comitatum et ad opus nostrum juxta forum patrie emenda et capienda prout iidem . . . melius viderint faciendum . . . Et hoc sicut commodum nostrum et vestrum et salvacionem Regni nostri diligitis nullatenus omitatis.'—*Mich. Communia*, 25 and 26 Ed. I., rot. 7<sup>a</sup>.

† 'Essex, } Et vicecomiti Essex et Hertford ad providendum  
Hertford. } XXX boves vivos; XXX porcos vivos; XL  
bacones et vj braones.'—*Hil. Bria. irretorn.*, 1 Ed. II., 93<sup>b</sup>.

‡ 'Preceptum est vicecomitibus quod . . . provideri et emi faciant per visum Stephani le Blount . . . cc quarteria frumenti;

In the first year of the same reign, the King orders a warrant to be issued by his Treasurer to the Sheriff of Gloucester to victual the Castle of Gloucester, the same being utterly unprovided with stores.\* In the same year the King also addressed a strong remonstrance to the Sheriff of York, who had neglected to provide the corn and other victuals required at his hands for the Scotch campaign. He is now commanded to fulfil his commission without further delay, regardless as to whether the amount of his ferm covered the outlay or no; for the balance would be remitted to him on application to the Treasurer.† In this same year, too, the Sheriffs of

c quarteria fabarum ; ccc quarteria avene ; c quarteria grossi salis ; <sup>xx</sup> carcosia boum ; cxx porcos . . . pro municione Turris Londonie.—*Mich. Bria. irretorn.*, 15 Ed. II., rot. 78a.

° ‘Thesaurario per Regem. Edward par la grace de Dieu, etc. Al honorable Pere en Dieu W . . . de Wircestre, etc. Pur ceo qe nous avons entendu qe noster chastel de Gloucestre est tut desgarny de tutes maneres de vitailles, vous mandoms et chargoms qe vous facez aver garaunt a noster cher e feal Mons<sup>r</sup>. Nicolas de Kyngeston noster viscount de Gloucestre qil face estore e garnier noster dit chastel de tutes maneres de vitailles necessaires solunc ce qe vous porrez aviser qe mester y soit. Done souz nostre Prive Seal a Wyndesore, le viij Avril, etc.’—*Hil. Bria.*, 1 Ed. II., rot. 37<sup>b</sup>.

† ‘Rex, etc. Cum nuper tibi precipimus quod de exitibus Ballivi tui emi et provideri facias in eadem balliva tua tam blada quam alia victualia mittenda ad partes Vescie pro sustentatione nostra et fidelium nostrorum nobiscum ad partes illas in proximo venturorum. Volumus et tibi sub omni eo quod nobis forisfacere poteris firmiter injungendo precipimus quod dictum preceptum nostrum cum quantis poteris diligencia et efficacia plenarie exsequaris, ita videlicet quod si exitus Ballive tue ad dictas providencias non sufficiant, eo non obstante, illas subarrare

Oxford, Southampton, and Wilts, in conjunction with the especial agent of the Crown, were authorized to 'take and provide for our use' certain coarse cloths within those counties, for the coronation solemnities at Westminster.\*

With regard to wine: In the twenty-sixth year of Henry III., 104 casks were bought for the stock of Dover Castle, at 35s. each.† In the fourth year of Edward I., 20 casks were ordered by the King's butlers at £2 6s. 7½d.‡ In the first year of Henry IV., 9 casks and 1 pipe of sweet wine and Malmsey were bought for the royal household at £7 16s. 8d.§ In the twentieth year of Edward IV., 80 butts of Malmsey were purveyed for the army against Scotland at £3 8s. 4d.|| In the eleventh year of the same reign, 2 casks of red wine were presented to the citizens of London after the fight with the rebels at Mile End.¶

All of the above are examples of purveyance pure and simple; for although the King's purveyors, whoever they might have been, did not go through the land cheapening bargains for ready-money, or carrying away even more than they required unpaid for, and wasting the residue in wanton sport (which

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et parare non omittatis, et constare facias indilate dilecto nobis, etc. Thesaurario per tuas litteras, etc. Et nos tibi pecuniam faciemus mitti, et breve faciemus ad idem negocium adimplendum.—*Trin. Bria. irretorn.*, 1 Ed. II., rot. 84<sup>b</sup>.

\* *Trin. Bria. irretorn.*, 15 June, 1 Ed. II.

† *Liberate*, 26 Hen. III.

‡ *Issue Roll*, 4 Ed. I., Mich.

§ *Ibid.*, 1 Hen. IV., Mich.

|| *Ibid.*, 20 Ed. IV., Mich.

¶ *Ibid.*, 11 Ed. IV., Easter.





latter proceedings would seem to be the established ideal of a purveyor's functions), yet none the less a prerogative was exercised, and an abuse was suffered by the whole body of the King's subjects. In truth, nothing could appear more reasonable or essential than that the Government, in need of stores for the public service, should be permitted to make its requisite purchases on a principle of proved economy. This was to the effect that the Exchequer, to obviate the expense of collecting the revenue twice over, should assign certain sums then in the hands of its collectors, in satisfaction of such purveyance. The Crown, it might be argued, had nothing to gain by the transaction, beyond the fiscal convenience of anticipating its fixed revenue. The collector again would only pay out, instead of paying in, his *quota* to the Treasury, clearing himself by the Royal warrants at the proper time and place.

Plausible  
Custom of  
Payments  
by Assign-  
ment.

Its pre-  
sumed Ad-  
vantages.

Lastly, the producer would have an inexhaustible demand for his produce at a presumably fair rate; for the official who blindly turned over the money received and issued stood between him and the mere rapacity of the Crown. But alas! How different is the reality to the presumption! The curse of the feudal system was, that the tyranny of the over-lord should be handed down as the sign-manual for all his following in gradation to avail themselves of. Thus the sheriff, practically if not absolutely, held his bailiwick from the Crown at a rack-rent, and made a point of extracting every penny he could from the lieges.

Negatived  
by the  
Exactions  
of the  
King's  
Officers.

When a requisition for supplies was made by the King, this officer proceeded to purchase right and left, at a fair rate it is true, though at a somewhat unfair measure; and paid the vendor with a tally against himself at the Exchequer. The result was that at the end of the year the sheriff paid in his dues to the Treasury, minus the sums supposed to have been incurred in the above service; and, if he were so ill-inclined, pocketed the difference, leaving to the wretched subject the alternative of waiting for his money, or travelling at a ruinous expense and risk to produce his voucher before the Barons and recover the debt at his peril.

It is the surest proof of the deeply-rooted character of this prerogative that, in spite of the notorious abuses, the deplorable waste and misery attending its exercise, the nation should have tolerated the expedient with scarcely a murmur. Two limitations there were, however, placed upon the prerogative of the Crown in this respect, both depending upon external considerations. The nation drew the line, firstly, at extensive prisage in support of an unpopular or inexpedient policy; and, secondly, at its extension to any other than specific subjects or beyond a precedented quantity. Both of these constitutional objections were righteously and fearlessly advanced towards the close of Edward I.'s reign. That monarch had not only advanced the scale of these requisitions for the service of his wars to an unprecedented extent, but had not hesitated to lay his hands on any article of produce

Toleration  
of Purvey-  
ance a  
Proof of its  
Antiquity.

Accepted  
Limita-  
tions of  
the Prero-  
gative.

Resistance to the Organised Exactions of Edw. I.

Argument against the Policy of the Crown in 1294 or 1297.

Argument attempted for the Crown.

Attitude of the Baronage.

which could be turned to advantage. Thus he seized his subjects' wool, not for his own immediate use, or for that of his retainers, but to raise money-loans upon it for unspecified objects. Moreover, in place of a moderate provision in kind for his personal or pressing necessities, he was here bent upon manufacturing an extraordinary revenue far beyond the scope of his admitted prerogative. A few hundreds for a court solemnity, or a few thousands in the course of a popular campaign, was a matter of public indifference. But £50,000 to £100,000 in a year from this private source was too much for the long-sufferance of his subjects. Worst of all, the policy which dictated this expenditure was highly unpopular. It was in vain for the King to urge that he was not exceeding his nominal right, or even his civil right to buy like the rest of his people.\* It is true that in theory all staple commodities were enjoyed at the King's pleasure only; that wealth was distributed practically under his sole control. But his refractory Barons and their humbler supporters could have answered that, in the case of wool at least, the right of prise had been commuted for a fixed toll, and that in other respects constitutional precedents must be followed. Without the necessity of chopping logic with their sovereign, these sturdy champions of the constitution gained their point. Till the reign of James I.

\* 'E il nous sembla qe nous devons estre auxi fraunches d'achater leynes en nostre pais come un autre.'—*Trin. Communia*, 25 and 26 Ed. I., rot. 55<sup>b</sup>.

no sovereign attempted to carve an independent revenue out of the Customs.

In later Plantagenet times the right of prisage in its broadest acceptation is nearly lost sight of under a Parliamentary control and direction of the public expenditure. A definite bargain with the Crown was preferred to the old system of give and take for the general good. It is then that the practice of individual purveyance, deprived of its early significance, acquires that odious reputation which has survived to within comparatively recent times. But the public service was cleansed from the pest of this form of publicanism.

Decay of Purveyance in the 14th Century.

Ordinary Purveyance for the King's Household survives.

In still later times, as late at least as the end of the seventeenth century, the Crown habitually entrusted the purchase of provisions for the public service to individual contractors. These men, it is true, were backed by authority which made it dangerous for the producer to decline dealing with them; but their offers were not positively unfair, and above all they paid for all on the spot. The Crown put money in their purses, and they accounted for its outlay, thus avoiding the old system of assignment and forced credit, with its attendant evils. Still the prerogative of prisage in this mild shape survived, and it would be hard to assign a date for its final extinction.

Army and Navy Contractors under the Tudors.

Ultimate Duration of Prises.

In the next chapters we shall follow the refinement of that system of compensation which took shape of definite percentages in place of arbitrary requisitions in kind; of the Customs, that is, as we now understand the term.

The Place of Prise taken by Money-tolls from Produce employed as Merchandise.



## CHAPTER IV.

### OF TOLLS, OR PRISE COMMUTATIONS.

National  
Opposition  
to system-  
atic Prises  
of the }  
Crown }  
based on  
the Grant  
of 1275.



WE have seen in the last chapter that the indiscriminate requisitions of the Crown from the commodities of the soil had at length been opposed by its subjects, on the ground that the King's prerogative herein had been limited and defined anew by Statute in the third year of his reign. The meaning of this objection was, that the Crown, enjoining in virtue of its prerogative an indefinite right of prisage by way of purveyance for its own use of every product of the realm, had, with the advice of the estates acting on the prayer of the merchants, agreed to accept in the case of wool, woolfells and hides, the chief exports of the kingdom, a fixed toll or percentage in lieu of requisitions in kind. This transaction is the first of its sort on a comprehensive scale in our history, but the principle which it embodies existed in far earlier times.

Retrospect  
of the  
Position of  
the Crown  
in Pre-

In that primitive age of which we have before spoken, the king had not only the prescriptive right to obtain relief for the necessities of his

person or of his state from the products of the soil—  
lead, iron, tin, corn, cattle, wool, and even articles  
of staple manufacture—but he also acquired by  
means hereof a species of vested interest in the  
prevailing distribution of those forms of wealth. In  
one aspect as the supreme landlord of the nation  
he was implicated in his tenants' welfare. Their  
prosperity was the security for the strength and  
efficiency of his rule, and he felt justified in  
insisting that the security should be tangible. It is  
thus that we arrive at the explanation of the fact  
that the Crown, in the earliest period of our history,  
had the absolute regulation of internal traffic, of  
sale or barter between its subjects, in its own  
hands. If a tenant's wealth by his own simplicity  
or negligence became diverted into other channels,  
this event, the economic importance of which  
was so slight, was otherwise disastrous to the  
Crown. It had lost the efficient service of a  
fighting man; and it had also lost an available  
contribution to its own possible necessities. The  
spirit which prompted the enactments preventing  
a freeman from parting with his arms under any  
circumstances was the same with that which  
ordered the form of his bargains with his neigh-  
bours, and debarred him from the risks and profits,  
alike, of international commerce. It is proper to  
insist much upon this explanation of the undoubted  
phenomenon of the Crown alone possessing the right  
to erect a market at large for the produce of the land.  
Historians are apt to dwell upon the necessity, ever-

historic  
Times.

As Lord-  
paramount.

As the Sole  
Source of  
Trade-  
privileges.

Theory  
of Com-  
mutation.

Prerogative  
distinct  
from  
Police.

Prerogative  
of Restraint  
of Traffic.

present to the chief magistrate, of keeping the peace between his turbulent subjects as a readier solution of the problem; and in one sense the suggestion is a reasonable one. It was indeed essential that each party to the primitive bargains of the period should be convinced that the other had a 'clean-back,' as their jargon went; but this theory will not explain the still wider control of the Crown for the commercial welfare of the nation at large, exercised without question into far later times. In any case the fact remains that under no circumstances was a subject of this kingdom at liberty to absent himself beyond the cognizance of the Government, even in the pursuit of his lawful occupation. Neither might such a one export or transport to a distant place any commodity of the kingdom without the royal license. Thus he could not at his own will consign a cargo of tin, wood, wool, leather, corn, flesh, fish, or other staple articles to the order of a Flemish agent, or of a fellow-subject in one of the French dependencies of the English Crown. Nay more! It was an admitted fact that the sovereign's prerogative was infringed, his state impaired, by any such transaction, and amends must be made on either score by the payment of a substantial fine in consideration of a royal license to trade in the way proposed. In the face of this fundamental right, how are we to dismiss the notion of the Crown's proprietary interest in the products of the soil from our minds? It would seem as though the sovereign, holding that

the entire native wealth of the kingdom lay at his disposal for the relief of those needs which were incurred by his royal state or responsibilities, would suffer no portion thereof to be removed beyond his reach without compensating his revenue for the possible losses which it might thus sustain.

Application  
to the  
Case of  
Native  
Products.

It is far less probable that the Crown, in its infinite wisdom and justice and strength, should have immediately arrived at the following compact with its subjects in their interests, which the orthodox sticklers for an illimitable constitution have loved to suppose. That it should, with the consent of all, have been allowed to levy definite contributions, from the merchandise which passed through the outports to maintain the safety of the seas; from the inland carts and barges to preserve the King's peace upon the highways and common rivers, and at the gates and quays of its great cities to ensure the latter a decent provision for an orderly municipal government, or for a strong imperial occupation in the interests of its own state and revenue!

Alternative  
View.

It is true, however, that the latter object did seemingly enter into the calculations of the Government, and that the consideration which it received from its subjects on such occasions was in view of a twofold concession made to them on its own part. Those who fined to the Crown for a license to traffic within the limits of its sovereign control were not only acquitted of all claims to arbitrary prisage or toll, but received, at the same time, a

Mercenary  
Policy of  
the Crown.



Necessity  
for Safe-  
conducts  
in Early  
Times.

Inland  
Trade-  
routes  
dependent  
on the Pre-  
servation of  
the King's  
Peace.

guarantee for the safety of themselves and their property against any hindrance, seizure, or exaction whatsoever. Safety to whom, and from what, we should ask. The question is not a needless one, as we shall presently see. The King's peace, except in the case of certain remote franchises, reigned throughout the length and breadth of the land. By a wise disposition, too, the authority of the Crown was nowhere so jealously guarded or so frequently exerted as in the very spots where the maintenance of peace and order was most liable to be threatened. The waggoner or packhorse-driver and his master reflected as they plunged into the depth of a royal forest that, thanks to their sovereign's hobby in the shape of venery, not an outlaw dare make himself known in a country where the very high-roads were beset with footpads; and paid their modest toll accordingly with willing hearts at the forest-gate. So, too, the wool-barge or hay-lighter which navigated the upper waters of the Thames gladly submitted to the avalage imposed by the King's bailiff or farmer. It could scarcely otherwise have been a pleasant passage for the market-boat of the reign of John within the clutches of such governors as might be in lack of stores in any royal castle from Windsor to Oxford. But even the hardest of public robbers had a wholesome dread of poaching on royal preserves, lest he should be invited by the Exchequer Barons to fine for his acquittal in 30 marks, or should receive the royal missive at sight of which he must surrender his command to the bearer. But

all men who were not out of the pale of the law were entitled to the benefit of the King's Peace; and certainly no exception was made to the disadvantage of the mercantile community.

Why then did the latter show themselves so desirous of obtaining the King's Letters Patent? The fact is that they were divided into two distinct classes, each trading under differing circumstances. The one was composed of native merchants, natural-born subjects—*indigenæ* as they were called—who were fined to the Crown for license to export produce of the kingdom to a foreign mart; or only to transport it along the coast to one of the great English fairs, such as Boston or Lenn. The other comprised foreign merchants, aliens, strangers, or *alienigenæ*, who equally were fined for liberty to introduce themselves or their wares into England, subject to existing regulations. The former class received the King's protection from molestation, not at the hands of their fellow-countrymen, for the safeguard would have been needless, but to pass them safely through the officious hands of the royal Customers and bailiffs, who would otherwise have made short work of their liberty and cargoes by handing over the 'pirate' to the custody of the sheriff to await examination and heavy fine or bail in the Exchequer Chamber, and by seizing and disposing of his merchandise as forfeit to the Crown. The alien, on the other hand, did really stand in need of a safe-conduct, in view both of these official severities and still more of the jealous hatred of their own hopeful

Not sufficient to protect Alien Traders without special Sanction.

Nor to preserve Native Traders from Official Exactions.

Distinction between the two Classes in this respect.

customers, the enlightened and protectionist natives of the land; for to the *custos* at the outport, the riverside baron, the wayside outlaw, and the town apprentice, the Lombard or Flemish pedlar appeared fair game for violence and extortion in every form.

*Custum*  
or Toll on  
Merchan-  
dise derived  
from  
*Consuetudo*  
or Imme-  
morial  
Preroga-  
tive of  
Prise.

We have thus seen that the *Custum* or practice of the Crown to levy a revenue from produce exported from or imported into the kingdom, was a gradual development of the earlier *consuetudo* or prerogative (for it was not from the first limited by the constitution, as some have supposed, but was the birthright of the sovereign from time immemorial), by virtue of which the King took prises of provisions or stuff to supply the exigencies of his state or warfare from his own subjects; and exacted the same with a still higher hand from foreign traders, who might be both 'strangers' and 'foes,' according to the caprice of all rude nations. The one was a caption in peace; the other a capture of war, as the very etymology of the word suffices to prove, interpreted as it has been by the prescriptive usage of four whole centuries of recorded history. We shall now, therefore, be able to follow with a clearer understanding the following outline of the process which is found existent in very early times.

Historical  
Origin  
of the  
*Custum* or  
Money-  
toll.

It would seem as though the first traces of the system of collecting a certain or uncertain toll from commodities of the land or from foreign imports were connected with the office of chamberlain of the King's household, or chamberlain of the cities of London and Sandwich. With regard to this appoint-

ment, it is important to note that the office of chamberlain was in immediate contact with the department of the King's wardrobe, which department had the administration of all that revenue (amongst others) which accrued from the royal prerogative of prisage in every form, and which (with the rest) was chiefly spent upon the pay of retainers or troops, and the supply of household provisions or munitions of war.

This connection between the Custom-revenue and the King's household was not lost sight of for centuries. It is curious to examine the details of one of these accounts, in which we witness clearly enough the transition state of the Customs between the Prisage and the Toll. The chamberlain (the usual accountant) answers a large receipt from the current toll on staple merchandise, usually assessed either at a tenth or fifteenth of the gross value. This was the Decima or Disme, and Quindecima or Quinzime, and was probably levied chiefly from the wool-trade, being collected at the outports either by the chamberlains or by the King's patentees or farmers. Courtiers would fine in as much as 1,000 marks to the Crown for the collection of this duty, which, however, only returned a few thousands yearly into the Treasury. Besides this toll, the issues of the fairs of Boston and Lenn, etc., were sometimes accounted for, together with the following miscellaneous profits: The assize of woad, which could neither be exported nor imported without license and Custom paid in lieu of, or in addition to

The Chamberlainship of London.

Chargeable Commodities.

a fine; the Custom of corn, salt, honey, cheese, salmon, lard, grease, etc., together with tin and lead, all of which lay under like restrictions, though no certain toll was levied from them. The more usual method pursued seems to have been that of considering all of the above as liable to extraordinary prisage, unless redeemed by a fine for license to trade in them. Thus we find frequent entries for the profit of corn and other provisions taken and sold, 'ad opus Regis,' at the outports, as well as wool, linen, cloth, and silks, etc., which presumably had not been included in the assessment of the Disme or Quinzime. Apart from these Captions, we find entries of similar profits realized by the extreme employment of the Prise or Capture of goods belonging to suspected persons, or to the subjects of a hostile nation. It is more difficult to explain the nature of entries which specify the profits arising from the sale of boats, masts, anchors, cables, and other rigging. It is true that these were forbidden commodities of traffic, in so far that a toll was exacted from them both at the King's ports and in private franchises; but it seems doubtful whether the majority of these articles were dealt with as forfeit prises or as perquisites of pre-emption resold at a profit in the shape of surplus stores. Lastly, there is the usual balance from the sale of prise-wines, both of those which were taken at the rate of one cask on each side of the mast for about half their value, and of others bought up at a rather higher

Other  
Sources of  
Customary  
Revenue.

Prisage of  
Wines.

rate, though still considerably below their marketable value.

Thus, in the tenth year of Richard I., Gervase of Aldermanbury accounts for the chamberlainship of London during the two last years; namely, for £18 6s. 6d. from the Disme on merchandise, during ten days only; for £71 14s. 9d. from licenses to import and sell woad; for £23 12s. from licenses to export wool and hides; for 47 marks from woad captured and sold; for 100 marks, the fine of one of the King's enemies; for £20 from prise-wool resold; for divers fines; for 5½ marks from Flemish silks taken and sold; for 11 marks from smuggled filet, forfeited and sold; for 1 mark from salmon sold; for £8 14s. from fitches and gammons prised; for £23 11s. from prise-wines; for 3s. 4d. from linnen-sheets and walebrun bought (!) for the King's use; for 225 marks from forty-five sacks of wool taken at Hull and resold; for £13 4s. 3d. from prise-corn of the men of Rye; for 100s. from the King's enemies, and for certain rigging of one of the King's ships sold.\*

A London Chamberlain's Account, temp. Ric. I.

It will be seen that the above schedule is divisible into four heads: First, prises proper, or goods purveyed and resold at a profit; secondly, fines for license to trade; thirdly, captures or forfeits; and fourthly, commutation of prises for a fixed toll in the shape of a disme on general merchandise.

Analysis of the above Account.

With regard to the first of these, we have already examined their growth and extent in the preceding

° Magn. Rot., 10 Ric. I., rot. 12<sup>b</sup>.

Nature  
of the  
Licenses of  
the Crown  
for Foreign  
Trade.

chapter. The second class is to be further divided, as has been already stated, into the licenses accorded to native merchants to export, and to foreign merchants to import, the commodities of their respective countries; and of this species of exaction some instances will now be given in order.

Instances  
from the  
Patent  
Rolls.

In the fourth year of John, certain denizen merchants are acquitted of all the King's tolls throughout England, saving the franchise of the City of London.\* In the seventh year of the same reign, Laurence of London has license to export one cargo of corn anywhere abroad, unmolested by the King's officers.† In the same year, another English subject receives permission to export a cargo of salt and hides in payment of the usual Customs, without interruption.‡ Two more natives

\* 'Rex, etc. Sciatis quod volumus quod Berenger Berav et Raymundus Berav et Bartram Berav, mercatores dilecti nostri Martini Algeis, et eorum mercandize sint quieti per totam terram nostram de omnibus consuetudinibus ad nos pertinentibus salva libertate Civitatis Londonie. Teste, etc., xxiiij die Julij.'—*Pat.*, 4 J., m. 11.

† 'Rex omnibus ballivis portuum maris, etc. Sciatis quod dedimus licentiam Laurencio de Londonia abducendi unam navatam bladi de terra nostra Anglie in Normanniam, vel in Flandriam, vel quo voluerit. Et ideo vobis precipimus quod si idem vel ejus ballivi presentium latores per vos transitum fuerint ipsos bladum illud libere et sine impedimento abducere permittatis. Durabunt autem littere usque ad Pascham anno, etc., vijº. Teste, etc., iiij die Januarij.'—*Pat.*, 7 J., m. 2.

‡ 'Rex omnibus, etc. Sciatis quod dedimus licentiam Alexandro de Wareham abducendi de terra nostra Anglie unam navatam salis et coriorum usque in Normanniam, faciendo inde antiquas et rectas et debitas consuetudines. Et ideo vobis pre-

receive a license also in this year to export hides, wool, lard, and pack-horses.\* In the eighth year, the King gives license to the Bishop of Chichester to carry Purbeck marble by sea for the repair of his cathedral.†

In the twenty-sixth year of Edward I. a society of Lombard merchants are informed that they may export merchandise without fear of seizure, or of paying more than the accustomed dues of the Crown.‡ In the third year of John, two merchant-strangers pay for license to import two shiploads of corn between Christmas and Mid-Lent, without hindrance.§ In the same year, the King remits to one of his officers the Custom of certain wines which he is importing.|| In January, the seventh year, two

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cipimus quod ipsum ea libere et sine impedimento abducere permittatis. Teste, etc., xij die Januarij.—*Ibid.*

\* 'Rex, etc., omnibus, etc. Sciatis quod concesserimus Rogero de Kennevali et Geuttan Cressi, quod possint sine impedimento transfretare cum viij lestis coriorum et xij saccis lane et duobus doliis sepi et iiii runcinis et quod possint salvo redire in terram nostram Anglie cum mercandis suis faciendo inde rectas et debitas consuetudines usque ad festum Sancti Johannis Baptisti, anno, etc., vijo.—*Ibid.*, m. 3.

† 'Rex omnibus galiotis, etc. Sciatis quod dedimus licentiam domino S. Cicestrensi Episcopo ducendi marmor suum per mare e Purbic. usque Cicestriam ad reparacionem ecclesie sue de Cicestria.—*Pat.*, 8 J., m. 4.

‡ Hil. com. 26 Ed. I.

§ *Pat.*, 3 J., m. 6.

|| 'Rex, etc., omnibus, etc. Sciatis quod nos quietamus dilecto et fideli nostro Willielmo Briwerr. vinum suum descendens per Ligerim. ab omni consuetudine que ad nos pertinet, hoc anno regni nostri tercio.—*Pat.*, 3 J., m. 9.



foreign merchants receive a license to come and go safe and secure throughout England, paying the wonted Customs to the Crown. This safe-conduct to hold good till Midsummer.\* In the fourth of John, a merchant of St. Emilion is permitted to come and go without hindrance with his wares, and to sell the same, paying only the rightful Customs of the Crown; and all the King's ministers are to prevent anyone from offering him any annoyance or injury by the way.† Also in the fourth year of this reign, the King grants to Herbert Mulard to enter this country freely and unmolested, and to traffic in his goods and merchandises, on paying to the Crown and other Seignories their just and due Customs, and further forbids anyone to hinder or molest or damage the patentee, or his following.‡ In the thirtieth year of Henry III. the King grants his letters patent to Simon de Campos, merchant of Douay, permitting him to trade throughout England, paying only the right and wonted Customs of the Crown, and that no prise shall be taken of Simon's cloths for three years next following.§

With respect to the third head, under which cap-

\* Pat., 7 J., m. 5.

† 'Rex, etc., senescallis, etc. Mandamus vobis quod Marcum Sturmin, de Sancto Emilione mercatorem permittatis sine impedimento ire et redire per totam terram nostram cum omnibus rebus et mercandizis suis et necociare, faciendo debitas et rectas consuetudines nec, permittatis quod aliquis super hoc molestiam inferat aut gravamen. Teste, etc., ix die Februarij.' Pat., 4 J., m. 3.

‡ Pat., 4 J., m. 3.'

§ Pat., 30 H. III., m. 4.

tures of war, or forfeitures for illicit trading were included above, instances will be found in Gervase of Aldermanbury's account, and these may easily be multiplied. During Edward I.'s war with France, for example, the merchandise of subjects of the latter country was seized in a wholesale fashion, and realized by the Crown;\* and in the same reign forfeitures of smuggled goods are constantly recorded in the proceedings of the Exchequer.†

Instances  
from the  
Memo-  
randa  
Rolls.

The remaining class of the Custom-revenue mentioned in these early records is that of a percentage on general merchandise in part acquittance at least of the old liability to prisage. The Crown had quickly made the discovery that a permanent revenue was more easily raised from personal property than from real estate, and of the latter in the shape of a toll prepaid in hard cash, rather than of a more or less vexatious tithe in kind. Naturally the produce formally selected as the subject of this organized taxation was that which chiefly represented the superfluous wealth of the country exported to foreign countries in payment of such necessaries or luxuries as were required for home consumption. From very early times this staple export was recognised as consisting of wool, wool-fells, and leather. Wool, then, and hides were probably the chief source of Custom-revenue to the Crown at the time when it was also in receipt of frequent fines for license to export less tangible articles of commerce.

Per-  
centages on  
Staple Pro-  
ducts and  
General Merchan-  
dise.

Wools and  
Leather.

\* Memor., 24 and 25, 25 and 26 Ed. I. Inter Communia.

† *Ibid.*

**Minerals.** Minerals, corn, cattle, and other produce did not offer such facilities for traffic or taxation, on a two-fold ground. In the first place, it was not easy to ensure in a rude and unquiet age more than a limited food-supply for the demands of the population; neither was it expedient, on political grounds, to risk denuding the latter of the necessaries of life, in order to furnish forth possible foes across the narrow seas. In the second place, the difficulties of rating products of this kind were admittedly great. In fact, until the problem was partially solved by the institution of a poundage on their intrinsic value only, such exports could not have contributed largely to the revenue collected from merchants by means of a disme or quinzime. In the thirteenth century we find the one-tenth, or other dividend, chiefly employed in the assessment of a constitutional taxation of personal property, the customary toll being fixed as a ratage on the bulk of staple exports. This was now practically reduced to the duty of 6s. 8d. upon every sack of wool, or its equivalent in 300 fells,\* and 13s. 4d. upon each last of hides exported. All other exports were either insignificant in amount, or were discouraged, and indeed, for the most part, wholly forbidden by the Crown, for motives of interest and policy. But when permitted, such exports paid Custom rather by a fine to the Crown, or by suffering a heavy liability to prise, than by a fixed tariff.

**Provisions  
(Victualia).**

**Custom  
upon  
Wools and  
Leather  
Perman-  
ently  
Settled.  
Unfixed  
upon other  
Exports.**

In the case of imports, whose existence was irk-

\* This proportion was in later reigns reduced to 240 fells for every sack (from 42 Edward III.).

some to the patriotism as well as to the self-seeking spirit of the times, though the necessity for their toleration could not be denied, no scale of charge on the same plan as that of the Ancient or Great Custom of wools and leather was in force previous to the beginning of the fourteenth century. There was, it is true, a very ancient prerogative of the Crown, limited by common law, though never by statute, for taking one cask out of ten, and two out of twenty, one, that is, on each side of the mast, from every cargo of imported wines; but all other imports were, even more than uncustomed native produce, liable to prisage, at the mere discretion of the Crown. In 1275 the rate of the older Custom upon exports was fixed by statute; and in 1303, the convention of the Crown with alien merchants embodied in the *Carta Mercatoria* settled the rates chargeable upon the imported wares of the latter.

Scale of Custom on Imports Unfixed.

Exceptional Position of Wine.

Tariff for the chief Exports and Imports Finally Settled in 1275 and 1303.

These two enactments are the great landmarks in the history of our Custom-revenue, and with these that history properly commences. Meanwhile, neither such exports as were included in the Statute of Westminster, nor any imports of native merchants, were subject to any fixed toll whatever, but continued to lie within the Crown's prerogative of prisage. In spite of every opposition of its subjects, that prerogative was exercised by successive sovereigns, for what they took to be their kingdom's welfare, for centuries before it became forcibly disused. Even now its discreet exercise is the first duty of every Government which seeks to provide 'ut terra de bonis suis se illæsa conservaret.'

Later Aspect of Affairs.



## CHAPTER V.

### OF PRISAGE AND BUTLERAGE.

Peculiar  
Character  
of the  
Duties on  
Wine.



Classified  
under three  
heads.

THE *consuetudo* pertaining to the prerogative of the Crown, in the matter of wines imported into this country, was neither wholly in the nature of the immemorial Custom, the *Antiqua Custuma*, that is, limited by statute when granted anew for a constitutional consideration, as in the case of wools and leather, nor in that of a new Custom, such as governed the procedure in force in the case of most other imports included within the terms of *Carta Mercatoria*. It partook, indeed, of the nature of both; but only with regard to its very different application to the two classes of denizens and aliens, and even so, that application is seen to be somewhat anomalous. In point of fact, there existed three distinct phases of development in the history of the taxation of wines.

In the first place, the commodity in question, like any other, whether exported or imported, was subjected to the arbitrary requisitions of the Crown to relieve its necessities, real or imaginary, for which purpose, as we have already seen, when speaking of

Prises in general, the royal purveyors, or other agents, simply purchased at the ports, either for the sovereign's 'stock' or for the requirements of his warlike operations, such wines as seemed suitable, at a price so far below their marketable value, that the resale of the same, likewise in gross, yielded no inconsiderable profit to the Government.

Arbitrary  
Prise of  
Wines.

As a modification of this primitive expedient, we find, in rather later times, an understanding in force between the subject and the Crown, having reference to the commutation of these objectionable prises for a fixed toll, in the shape of a license to traffic in this chargeable commodity. Thus it happened, in the case of denizens, that a certain proportion of their cargo, one-tenth at that period, roughly speaking, was appointed as a prise of the Crown, to be taken at its price, which was here of course still lower than that offered for prises under the older system. At the same time, aliens, less favoured apparently than native traders, fined for license to import, either in a lump sum for the whole cargo, or in a toll assessed upon each cask that it contained.

Definite  
Prise of  
Wines, or  
Prisage.

In course of time, as constitutional restraints upon the mere prerogative of the sovereign became fully established, we have to deal with an expansion of the prevailing method of levying the Customs in this as in other respects. The toll of wool and leather had grown from a license to trade into a Custom proper, levied upon an unalterable scale for denizens and aliens alike. This scale was that of the Antiqua Custuma, or half a mark upon wools and

Origin of  
the New  
Custom on  
Wines, or  
Butlerage.

twice so much upon leather, supplemented by a *Nova Custuma* of 50 per cent. added to the tax on aliens by virtue of the compact arrived at through *Carta Mercatoria*. On the same analogy, therefore, we should expect to find the toll on wines fixed at a corresponding period in the shape of a money-payment upon every cask imported, with a slightly higher rate enforced in the case of alien merchants. But, in reality, no such system in a complete form ever came into effect. While the commuted toll upon aliens' wines became fixed as the New Custom by *Carta Mercatoria*, that upon the only recognised import by denizens, not similarly provided for, preserved its original status as a *prise* levied in kind, and in no other way by the Crown in virtue of its ancient prerogative.

This is the origin of the *Prisage of Wines*; the *Recta Prisa* due to the Crown by immemorial usage, which is so familiar a term to all students of early financial history, and which has acquired a significance of its own in connection with the greatest constitutional problem of the seventeenth century.

We have thus to account for the internal development of this phenomenal Custom, associated only with the liabilities of denizen subjects of the Crown; next, for that of the New Custom, or *Butlerage*, as it was called, from the end of the fourteenth century, the commuted toll paid in specie, at a fixed rate, upon every cask imported by alien traders; while, lastly, there remains to be mentioned what has been perhaps loosely styled, even in early Records, the

'Ancient Custom' of wines, payable, like the Antiqua Custuma of woollens and leather, by denizens and aliens alike, but which, as we shall presently see, appears to have been rather in the nature of an Excise, as well as in that of a Local Custom.

A Further Custom on Wines of a Doubtful Nature.

In the earliest of extant Records, we find not infrequent entries of allowances claimed on their accounts by certain officers of the Crown for wine bought by them for the King's use; by the authority, that is, of the royal writ directed to them for that purpose. The accountants alluded to might be any of those usually employed by the Crown for that service — sheriffs, bailiffs, reeves, constables, or farmer-patentees. The position which they occupied under the Crown for this object was very clearly defined. Apart from the immemorial claim which the Crown may have been supposed to exercise in the matter of requisitions in kind to relieve its personal necessities, its controlling power in the interests of native commerce — of public morality, even, if we can discover such a purpose in its action — was undisputed for fully four centuries after the date we are alluding to. The ports of the kingdom were the King's gates, to which he could grant access, or refuse it, to any person or any substance whatsoever, at his sole discretion. To preserve the balance of trade, too, it was an especial object with every ruler to restrain the importation of foreign commodities within reasonable limits. So it came to pass that — just as every trader, subject or alien, who made it his business to export

Collection of the Revenue derived from Wines.



produce of the realm to some foreign mart could only do so by the tolerance of the Crown, expressed in the form of a heavy toll levied upon all such staple commodities as wool, hides, minerals, and victuals—the importation of the wares of other nations, and chief amongst them wine, was subjected to similar dues by the vigilance of the executive power.

Licenses to Patentees.

Sometimes we find this toll levied in the shape of a license (that is, a grant by letters patent) to import a specified bulk of wine into the country.

Thus, in the reign of John, numerous instances occur of individuals fining to the Crown for license to import cargoes. In some cases the necessary permission is cheaply purchased, as when two barrels are given out of a shipload;\* or more dearly when 40 marks in addition are given for the safe-conduct of two cargoes of the patentees' wines.†

Not inclusive of the *Recta Prisa*.

In addition to this exaction, however, the 'ancient and due Customs of the Crown' had still to be discharged by the privileged importer. All, therefore, that he gained was exemption from the arbitrary prise of the Crown—the '*Mala Prisa*,' as that exaction might be termed in contradistinction to the *Recta Prisa*, or recognised duty.

We have numberless instances on record of such transactions as we have witnessed in the case of other commodities purchased by the royal prerogative of purveyance. In the fifth year of John, the

\* Magn. Rot., 11 J., Rot. 1 and 12<sup>b</sup>.

† *Ibid.*, 14 J., Rot. 5.

King commands his officers by writ to abstain from levying any prise other than the *Recta Prisa* from the wines of certain persons enjoying a safe-conduct from the Crown.\* This episode is explained by an entry in the Great Roll for the twelfth year of this reign of twenty-two tuns of wine bought 'ad opus Regis.† In the seventeenth year of John the sheriff of Leicester is instructed to pay the arrears of a purchase of wines forcibly detained at Southampton and appropriated for the King's use.‡ In the eighth year of Henry III., the bailiffs of Sandwich are ordered to take ten casks of the thirty arrested at that port for the King's service.§

Instances from the Patent Rolls and Close Rolls.

Besides the arbitrary though tacitly admitted prerogative of purveyance or pre-emption, there existed, as we have seen, an established toll, uniformly levied by the Crown—the *Recta Prisa*. This was assessed at the rate of two tuns, or four pipes, out of every average cargo, but its exact definition is as follows: Out of every cargo of ten

Definition of the *Recta Prisa*.

\* 'Rex, etc. Sciatus quod due naves . . . in custodia et protectione nostra sunt. Unde vobis mandamus quod de vinis predictis nullam prisam capiatis preterquam rectam prisam nostram.'—*Pat.*, 5 J., m. 3.

† 'Et ideo vobis mandamus quod . . . nullam prisam de navibus illis capiatis nisi ubi prisa solet antiquitus capi.'—*Ibid.*, m. 4.

‡ 'Et pro iiij tonellis de vino rubeo de prisa lxs . . . Et pro xxij tonellis vini rubei emptis ad opus Regis xxxj<sup>l</sup>. xiiij<sup>s</sup>. iiij<sup>d</sup>.'—*Magn. Rot.*, 12 J., Rot. 10b.

§ Rot. Claus., 17 J., m. 1.

§ 'Mandatum est Ballivis Sandwice quod de sexaginta doliis vini . . . que apud Sandwicam sunt arestata recipiant x doliis vini.'—*Rot. Claus.*, 8 Hen. III., m. 8.

tuns, or, above ten tuns, under twenty tuns, one tun to be purchased for the King at his price. Above twenty tuns, two tuns to be so purveyed and no more, irrespective of the bulk of the cargo. Thus, in the case of a ship carrying nine tuns, the Crown would have no claim to purveyance. In the case of a cargo of fifteen tuns, one would be taken for the Crown; and in that of a ship laden with thirty tuns, two. So, likewise, a cargo of a hundred tuns or more would only yield two tuns for the King's purveyance. By a rough estimate, the yield was calculated at one cask on each side of the mast, according to the burthen of the vessel.\*

Accountants for the Wine-revenue.

Though the King might direct his writ to any royal officer, or indeed to any responsible subject, such as the reeve of a town which held its franchise at ferm

\* 'Si noef tonelx des vynes, ou meyns de neof, veignent en nief ou en bat, de chamberleyn le roi ne doit rien prendre à le pryse le roi par dreit. Et si x tonelx veignent, il prendra j tonelle; et silia xix tonelx, il ne doit prendre a la pryse de la prys fors un tonelle; et de xx tonelx il prendra deux. Et si c ou cc toneux veignent ensemble en une nief, le chamberleyn ne prendra a le prys le Roi fors deux tonelx.'—*Liber Albus*, i. 247-8.

'De qualibet nave in se habente x dolia vini et ultra, non extendente ad xx dolia, pro prisa predicta x dolium vini; et de qualibet nave in se habente xx dolia vini et ultra, pro prisa predicta duo dolia vini.'—*Compotus Pincerne Anglie*, Pipe, Series III.

'Of every shipp havinge in her tenne tunnes, one cask; and of every shipp havinge in her xx tonne and above, two tonne: one before the maste, and th' other behinde.'—*Eliz., Customer's Account*, Cotton MSS. Galb., B. X.

'Videlicet de uno doleo vini ante malum et alio post malum.'—*Rot. Chart.*, 6 Ed. I., m. 2.

from the Crown, there was usually only one class of accountants which had the management of this department of the revenue. These were the Chamberlains of London and Sandwich, vested in some instances also with a further jurisdiction over the ports of Southampton and Boston, which four places were the recognised emporiums of the imported wine trade.

Chamberlains of London and Sandwich.

These chamberlains rendered their accounts in the Great Roll, and were charged with the profits of prise-wines at the Exchequer, and allowed for such sums as had been disbursed by them in that service. But on the whole a running account was kept between the Crown and its creditors, whether foreign merchants or English vintners, the latter receiving the current price of wines taken by prise or purchased in the open market alike at very distant days of payment. It is these chamberlains' accounts which furnish us with most of the statistics that are available for estimating the contemporary values of prise and purveyance, compared with the market quotations of foreign vintages. Not only did these agents of the Crown purchase on its behalf the very considerable supply of prise-wines that came to hand at the recognised ports for this trade, but they were also armed with authority to purchase at the mere discretion of the Sovereign or the steward of the Household any quantity of wines that might be needed for the King's use, carefully selecting such vintages as were appropriate to the service in point. This practice was doubtless warranted, as we have

Importance of their Office.

Abuse of  
Purvey-  
ance.

System of  
Account.

Instances  
from  
various  
Records.

seen, by ample precedents ; but its abuse was equally incontestable, and, unfortunately, less liable to be remedied by constitutional protests. Thus in the reign of John, at a period when prise-wines were usually purveyed for the Crown at as low a rate as 15s. per butt (at most 20s.), it was quite as easy for the purveyor to obtain credit for any quantity of a similar vintage at from 20s. to 30s. or at least 25 per cent. under the market value. The effect of these arbitrary transactions was of course to enrich the royal revenue at the expense of the importer, who took care, however, as we know, that he should be no individual loser by the exaction to which he must perforce submit. For example, we commonly meet with charges in the accounts of the chamberlains of London and Sandwich 'for the profit' not only of the sale of prise-wines proper, but also of other wines bought ostensibly in the open market, though considerably below their current value, and with an enforced credit.\* Even as late as the reign of Edward I. we find the King's chamberlain allowed for wines of the *Recta Prisa* at 20s. per butt ; and for bought wines at twice that rate for the household.† In fact, this very officer was not only styled

\* ' Et xxj<sup>li</sup> et v<sup>s</sup> de proficuo Lxxij tonellorum de quibus xxxj tonelli sunt de prisa et xlij empti : Qui omnes fuerunt venditi.'—*Magn. Rot.*, 11 J., rot. 5, m. 2.

† ' Poncio de Mora, mercatori, viginti libras, videlicet decem libras pro decem doliis vini de recta prisa Regis, et decem libras pro quinque doliis vini ab ipso emptis et que una cum predictis decem doliis vini de prisa, per ipsum liberari precepit Constabularius Castri Wyndesore ad expensas liberorum Regis in eodem castro.'—*Issue Roll, Mich.*, 1 Ed. I.

'Chamberlain of London,' and as such the receiver of prise-wines at the ports, but also 'Purveyor of the King's wines for his use.\*' The profits realized by the Crown under either head were at no time probably very considerable. In an average year of the reign of John we read of 20 tuns of the *Recta Prisa* resold at a profit of £16 10s., and 60 more purveyed and resold for a gain of £20 8s. on the purchase-money.† In the eighth year of Richard I. £28 2s. 6d. was accounted for as the profit on prise-wines sold, and in the tenth year £33 11s. was answered on the like account. The allowance to the chamberlain for disbursements upon wines shows the following figures:

Wines of Anjou: 5 tuns from the *Recta Prisa*, and 3 tuns bought.

Wines of Gascony: 45 tuns ditto, and 222 tuns ditto.

Wines of Auxerres: 2 tuns ditto, and 14 tuns ditto.

Wines of France proper: 31 tuns ditto, and 23 tuns ditto.

Wines of Saxony: 3 tuns from the *Recta Prisa*.

The outlay for the above was £507 11s.—of which the 86 tuns of prise-wines would amount to £86, leaving 262 tuns bought at an average price of slightly over 32s. per tun.‡

° 'Camerarius noster Londonie et Emptor vinorum nostrorum . . . captorum ad opus nostrum.'—*Pat.*, 57 H. III., m. 1.

† *Magn. Rot.*, 15 J.

‡ *Ibid.*, 14 J., rot. 5.

In the tenth year of Henry III., 11 tuns of white wine were purchased for the Crown, at an average of £2 per tun. One tun of sacramental wine for 50s., and 20 casks seized for the Queen's use, at an average of £2 6s. 8d. The latter purchase was, however, made from a Bordeaux merchant, apparently abroad, and therefore not on the usual terms.\*

On the other hand, as late as the twenty-sixth year of the same reign 104 casks could be purchased by the Crown at an average of only 35s. per tun.

Chamberlain's Accounts.

An analysis of the account of the Chamberlain of London and Sandwich from the twenty-seventh to the thirtieth year of Henry III. gives the following result :

Angevin, French and Gascon prise-wines : 404 casks bought in at 20s., and a portion resold at a total profit of £182 8s.

St. John's and Rhenish : 22 casks purveyed at an average of 2 marks per tun.

French, Gascon, Angevin, and Rhenish : 999 casks at slightly under 35s. per tun.

French must : 20 casks at 30s. per tun.

From the forty-sixth to the forty-eighth years of the reign the analysis is as follows :

46th year—66 casks of prise-wines, at Southampton.

47th year—59 casks of prise-wines, and 30 bought at Southampton ; 50 casks of the prise at Boston.

48th year—60 casks of the prise and 26 bought at Southampton ; 10 bought at Boston.

\* Liberate, 10 H. III.

The following is the analysis of the account of Poncius de la More and his assistants of the Chamberlainship of London, and the prise of wines at Southampton and Boston, from the feast of St. Martin, in the fifty-seventh year of Henry III. to Michaelmas, 1 Edward I. :

*London.* — 43 casks of the prise resold for £100 6s. 8d. Profit, £57 6s. 8d. or £1 6s. 8d. per tun.

*Southampton.* — 51 casks sold for £106 3s. 4d. Profit, £55 3s. 4d., or nearly £1 1s. 7½d. per tun.

*Boston.* — 89 casks sold for £198. Profit, £109, or nearly £1 4s. 6d. per tun.

The following selected entries of wines purchased for the use of the Crown in succeeding reigns will show the fluctuation of prices to be due not to the enhancement or depreciation of the market value of wines, but to the varying conditions which attended the purchase :

Edward I.	. £2 6s. 1½d. @ ; £2 4s. 6d. @
Richard II.	. £5. @
Henry IV.	. £7 16s. 8d. @
Henry V.	. £8. @
Edward IV.	. £5 16s. 2d. @ ; £3 8s. 4d. @

To ascertain the difference between the price paid by the King's purveyors and the current value of wines in the open market, we may take the average rates of £2 against £2 10s. before the Hundred Years' War ; £5 against £6 in the reign of Richard II. ; and £7 against £8 at the close of the Wars of the Roses, taking one quotation and quality with

Average  
Prices of  
Wine.

Value of  
Purveyance  
to the  
Crown.



another. It must be remembered, however, that during the 'greater part of this time the *Recta Prisa* was taken at the traditional rate of 20s. per tun, regardless of the economical changes in progress.

New Custom of Wines or Butlerage

The Custom of wines, as we find it settled by the provisions of *Carta Mercatoria*, was the ratification of that compromise which had been already initiated in the matter of the prisage of wines commuted for a toll in money, payable on every cask imported. The consideration specified was the exemption of those who compounded thus with the Crown from its arbitrary prises, the rate of the toll being fixed at 2s. per tun. After settling this question in the case of the alien merchants, Edward I. soon afterwards made a like proposition to his own subjects, at a 'Colloquium,' to which the leading denizen merchants were invited. The latter, however, resolutely refused to profit by the terms thus held out to them, though it could not have escaped even their not very shrewd perceptions that the compromise would work to their advantage. The fact is, these protectionist worthies were piqued by the suggestion that they should submit to trade on the same terms as regarded the Customs of the Crown with their hated rivals—the men who owed the safety of their persons and the security of their property merely to the exertions of a vigorous police and the constant enactments of a judicious executive in Parliament.

Its Political History.

Of course it was impossible that this divided

practice of levying the revenue which accrued to the Crown from imported wines should work smoothly, and the lapse of time only added fuel to the prevailing discontent of the native traders.

At first, the difference in the ratage of the two classes was almost imperceptible. At a time when the average price of wine did not exceed 50s. per tun, the denizen who imported 20 casks paid a toll of £3 as the equivalent of the difference between the rate of the *Recta Prisa* and the current value of the two casks which were taken of him by the Crown; whilst the alien paid a net toll of 40s. on a like bulk of cargo. The difference was even thus compensated by the immunity of the former from any further exemption beyond the sacrifice of the two tuns in question, while the alien continued to pay on every cask beyond the number cited above. The position of the two parties, however, became wholly reversed immediately after the enormous rise of prices following the great Pestilence of 1349. Wine had now doubled in value at the lowest computation. Therefore, in the case of a cargo of 20 tuns imported by denizens, £8 instead of £3 represented the sacrifice enforced by every prise against the 40s. still alone paid by the alien importer.

Comparative View of the Liability of Denizens and Aliens.

One point existed in the former's favour—ships of greater burthen were now universally employed, so that by importing a cargo of eighty tons against a like bulk shipped by his rival, he could still equalize matters, though at the cost of depreciating the market value of his wares, since the usual consignee

of an imported cargo of wine was some private buyer, a lord, or abbot, whose annual 'stock' did not require nearly so great a supply.

The English merchant did not submit without a struggle. As usual, he had recourse to misstatements of facts and plausible offers, in order to gain his point at the expense of his fellow-citizens of the world. This he attempted to compass in two several ways. In the first place, by wrangling over the number of casks included in a cargo which came within the limits of the *Recta Prisa*. Secondly, by seeking to obtain for certain ports a total immunity from the prisage. In the first of these two objects he failed, but in the second he was partially successful.

In the second year of Henry IV. the Commons presented their petition in Parliament,\* complaining that whereas in ancient times there was granted to the then King and his heirs, to take from every ship

Inconsistency of Native Merchants in Parliament.

\* 'Item supplient les communes que come de anxien temps graunte fuist que le Roy qui adonques estoit et ses heirs duissent avoir de chescun Nief charge de xxx tonelx de vyn ou de puis deux tonelx de vyn en noun del Prise en chescun Port d'Engleterre solonc ceo que fuist accustume et usee en chescun Port; tanque John Waltham jadyes evesque de Sarisbirs en temps de Richard nadgairs Roy fuist Tresorer d'Engleterre, torcenoussment, saunz auctorite de Parlement, fist Boteler qui adonques estoit prendre en chescun Port devers le S. et W. de chescun Nief portant xx tonelx, ou plus, deux tonelx pur le Prise, encountre les usages et Custumes en les ditz Portz useez en temps del tres noble roy E. aiel nostre S<sup>r</sup>. le roy q'or est, que Dieu assoille, ou en ascun temps par devant, et encountre le graunte fait en Parlement la primer temps que le Prise fuist Graunte a Roy qui adonques estoit, en graunt destruction, etc.'—*Rot. Parl.*, iii. 477, 109.

containing thirty tuns or above, two tuns at most, by way of prise; yet, in the reign of the late King Richard II., John Bishop of Salisbury, being then Treasurer of England, wrongfully, and without authority of Parliament, caused the then Butler of the Crown to take of every ship laden with twenty tuns or more, two tuns, against the usages and customs of the Southern and Western ports existing from time immemorial, and contrary to the grant of the prisage aforesaid.

Now, with regard to this unreasonable complaint, it is sufficient to observe that the English commons were in the first place responsible for their own sufferings—*heautous timoroumenoi* on the worst of national impulses—envy, hatred, malice, and all uncharitableness towards their fellow-labourers. Again, the grant referred to never existed in fact, but the *Recta Prisa* was an outcome of the unbounded prerogative of the Crown; not like the Custom of wools, limited and granted anew by any statute. Lastly, the rate at which the prisage had always been levied, and which continued in force for centuries after this date, was that here complained of as unwarranted by ancient usage. Such glaring and interested misstatements remind us of the tactics of a Puritan Parliament under the early Stuarts.

Before the date of the above petition, a similar one had been presented in Parliament, during the preceding reign, setting forth that the King's merchant subjects are utterly undone by reason of the

Parliamentary  
Inquiries  
into the  
State of the  
Taxation  
of Wines.

excessive prises of the Crown, and praying that the following scale of payment may be accepted in lieu thereof, and as an equivalent of the Custom of 2s. paid by aliens, namely, 20d. for every prisable pipe, and 10d. for every other pipe, saving the liberties of existing franchises. By this was meant that the faithful Commons should indemnify themselves by discharging all their cargoes at London or the Cinque Ports, which enjoyed a qualified exemption from prisage. But the Crown checkmated this manœuvre by its reply that exemption would be granted from the *Recta Prisa*, provided that denizens paid 2s. Custom, per tun, like aliens, in whatever place their wines were landed.\*

Indepen-  
dent Fran-  
chises.

It is at least doubtful how far the immunity of certain franchises was warranted by the Constitution. In the case of the Cinque Ports, at least, we know that the grant of Edward I. applied only to wines imported

\* 'Item monstrent les communes coment par cause de Prise de vynes venantz en le Roialme les Marchantz qui paient Prises sont grandement oppressez, damagez, et deseasez, et petit profit ou avantage a nostre dit Sr. le Roi. Sur quoi supplient a vostre Hautesse les Marchantz sus-ditz, pur le melliour profit et avantage nostre dit Sr. le Roi et ease des ditz suppliantz, qu'ils purront estre quitz de tiels Prises paiant pur chescun Pipe de vynes prisables vynt deniers et pur chescun pipe de vyn Dys deniers as Portz ou ils deschargent come les Aliens paient. Sauvante toute foitz a toutz Citees, Burghs et Seignrs. leur libertees et Franchises.

'*Responsio*.—S'ils vuillent paier Deux soldz pur chescun tonelle de vyn parmy le Roialme, si bien deinz Franchises come dehors, le Roi voet qu'ils soient quitz de sa Prise et sinoun, soit use come devaunt.'—*Rot. Parl.*, 16 Ric. II., iii. 306, 29.

by the Barons themselves, and for their own use.\* <sup>Cinque Ports.</sup> Yet both these ports, and London also, for long after, were generally supposed to enjoy such an exemption, and have been so described by every writer on the subject, including even Hale. It was certainly laid down at an early date, however, as a fundamental principle, that the King levied his ancient Customs (imperial taxation, as we should now term it) regardless of any local franchise or usage, and no valid reason can be adduced for the exemption of the first city of the kingdom from this common practice. Even if any such were established, it included only the private necessities of citizens, and was exclusive of the general trade, as may be gathered in a certain degree from the documents cited below.†

\* 'Et quod de propriis vinis suis de quibus negociantur quieti sint de recta prisanostra.'—*Rot. Chart.*, 6 Ed. I., m. 2.

In this same Roll the Prisaige of wines in Ireland was confirmed to the Lord Butler of Ireland, but was afterwards resumed by the Crown. A re-grant of the same was afterwards made to his descendant in the reign of Edward III., on the occasion of his marriage with the king's kinswoman the Lady Eleanor, Dowager of the Constable, Hereford and Essex. The grant was finally redeemed from his remote descendant Walter, Marquess of Ormonde, in 1810-11 (after the family had been twice attainted), for the enormous sum of £216,000—a highly unconstitutional proceeding. See *Genealogist*, April, 1884, and Jan., 1885.

† 'PUR THOMAS CHAUCER,

'As tres honores e tres sages Seign<sup>rs</sup>. du cest present Parlement monstre Thomas Chaucer, Chief Butiler nostre S<sup>r</sup>. le Roy ; Coment toutz Roys d'Engleterre, du temps dont memorie ne court, de lour droit heritage e come parcell al Corone

Both the *Recta Prisa* and the Custom, the former known as the *Prisage*, and the latter as the *Butlerage*, were levied chiefly by the 'taskers and buyers

d'Engleterre, tout-dys ount estee en possession du leur Prises de Vyns en chescun Port d'Engleterre; c'est assavoir de chescun Nief droitement arrivant deins ascune Port d'Engleterre, des vyns de denizeins nient fraunchises, fret de XX ton de Vyn ou pluys, due est au Roy d'avoir de chescun tiel Nief fret de tieux vyns ij tons ou iiij pipes de vyn pur son droit prise; et de chescun Nief fret de x ton, ou en outre tan qu'à xx ton, j ton ou ij pipes de vyn come al chief Butiler nostre dit Sr. le Roy pur le temps estant ou a son Lieutenant en ascuns des Portz d'Engleterre pluys meillour lour semble, pur le profit nostre dit Sr. le Roy; desqueux Prises si bien nostre Sr. le Roy come toutz autres Roys ses predecessours ount este tout-dys en possession et loialement paiez deins toutz les Portz d'Engleterre *forque soulement en le Port de Loundres e les Cynk Portz*; lesqueux, si bien par nostre dit Sr. le Roy come par ses predecessours sunt estee e a present sount einz enfraunchises qe chescuns homme si bien de la citee de Loundres come de les Cynk Portz queux sont enfraunchises en ycelle purront bien e fraunchement aler over lour vyns la ou lour plerra parmye tout le Roialme d'Engleterre, sanz ascune Prise en manere come devaut est dit a nostre Sr. le Roy ent paier. La que Fraunchise est suppose que par nostre dit Sr. le Roy ne ses predecessours ne fuist graunte al lieux suis-ditz forque au fyn qe les gentz soulement queux demuront. . . [which custom is now evaded by many].

*Answer.*—The King will send for the Mayor, etc., of London, and enjoin that none be so enfranchized, "s'il ne soit receant e demurant deins mesme la Citee."—*Rot. Parl.*, iii. 646, 73.

'Et oneratur super comptum de xvj<sup>li</sup> de precio quatuor doliorum vini Hugonis Vaughan. mercatoris Indigene in portu predicto hoc anno accidentium et per ipsum Hugonem colore libertatis Londonie detentium, asserentem se fore civem et commorantem infra libertatem civitatis predictae, cum hic oneratur pro eo quod dictus Hugo commoratur extra libertatem civitatis predictae.'—*Comptus Pincerne Anglie*, Pipe, Series III., Bun. 325, rot. 2.

of the King's wines' before the reign of Edward III.; after, from the close of that reign, by the King's Butler exclusively, under the heading of the Butlerage of England. ('*Compotus Pincerne capitalis Anglie.*') As, however, these branches of the Custom-revenue have no further interest beyond the last-mentioned date, until the reign of Henry VIII. is reached, and as, moreover, they were not answered by the regular Customers of the Crown, no analysis of their value or proportion need be offered here.

There exists, however, one exceptional account, that for the collection of the Custom of wines during the four last years of the reign of Edward II., which is included amongst the regular series of Customers' enrolled accounts, and which therefore is given here :

Exceptional  
System of  
Account  
under Ed-  
ward II.

*London. Custuma Vinorum ('Ultra Antiquam Custumam unius dena rij Regi vel aliis solvendam').*

	<i>£</i>	<i>s.</i>	<i>d.</i>
5 Aug. to 15 May, 16 Edward II.	. 229	3	0
15 May, 16, to 15 May, 17 do.	. 326	14	0
15 May, 17, to Mich., 18 do.	. 19	13	0
Mich., 18, to 22 Sepr., 19 do.	. 155	3	0
22 Sepr., 19, to Decr., 20 do.	. Nulla.		

In this account we have seen that mention is made of an ancient Custom of wines. This is not the only Record in which it is so defined, though really the Custom in question was nothing more than an excise analogous to the Aulnage of cloths. The origin of this excise is to be found in the diffi-



Gauge of  
Wines.

culty experienced in measuring wines contained, owing to the rude workmanship of the age, in casks of differing capacity. Therefore the Crown was interested in the prevention of frauds upon its Customs, for the double reason, it may be believed, that the mediæval merchant was capable both of importing vessels of wine containing considerably more than the standard of the official ratage, and also of exporting the same when empty, filled with broken wool, to evade the Custom on that commodity also. The subject, also, had his own interests to protect; for the foreigner who contrived to pass off a partly filled or smaller cask upon the native buyer for the genuine measure, could do so practically with impunity, by distributing his dishonest wares judiciously throughout the kingdom.\* For each of these reasons, therefore, an excise called the 'Gauge of Wines' was instituted by the Crown, by whom an officer was assigned to gauge or test each cask before it was permitted to be

\* 'Item prie la commune que come plusieurs vynes de diverses maneres sont sovent amenez deinz la Terre queux passent sanz gauge pur cause que l'Estatut sur ycel fait touche trop briefment la matire; a grant damage des seigneurs et communes qui sont sovent desceuz en leurs achatz a cause qu'ils ne poent sanz gauge avoir conisance come bien les vesseulx contiennent. Qe plese pur profit du Roy et du Roialme plus ovement declarer mesme l'estatut, fesant plus expresse mention en general des toutes maneres vins de quelconque pays; qu'ils soient, si bien vins doulces et Renys come touz autres, ovesque vynegre oyle med et touz autres licours que sont deinz vesselx que poent estre gaugiez.

'*Responsio.*—De Roi le voet.'—*Rot. Parl.*, iii. 97, 51.

landed at a fixed charge or fee of 1d. for each cask. Of course the Crown far more than paid the working expenses of this establishment, as we find the officer in question remunerated in most cases at a fee of only 1 mark per annum, paid to him usually by the Customer with whom he was associated.\* It is curious to note this insignificant etymology of a title which was at one time in more general use than that even of 'Custom-house officer.†

The institution, then, of the Prisage upon imported wines, an economical extension of the right of pre-emption, is obscured by antiquity; for, unlike the similar dues of the Crown from the distinctive exports, woollen and mineral, it was never limited and granted anew by any statute. We have already traced its progress from the turning-point of the *Carta Mercatoria*, and it now remains to note from actual returns the result of the schism of the English merchants from the scheme propounded by the Crown in 1303.

The failure of the 'Colloquium' in that year ensured the continuance of the old scale of duty on wines imported by denizen merchants; namely, the prise at one or two, at most, casks out of every cargo unladen. There were, however, exceptions to this duty: the result perhaps of the Parliamentary grant of a subsidy on wines. The chief exception was of course that in favour of the stronghold of constitutional opposition, the City of London.

\* 'The King's Pannetier was distrained to answer for the gauge of wines at Bristol.'—*Mich. Bria.*, 15 Ed. II., rot. 81<sup>b</sup>.

† The 'Gauger.'

Later History of the Prisage as already defined.

Effects of the Refusal of Denizens to accept the Terms of *Carta Mercatoria*.

Exceptions  
in favour  
of London  
and the  
Cinque  
Ports from  
Early  
Times.

At a very early date this exemption was admitted. Chaucer, as the King's Butler, petitioned, as we have seen, that this privilege of freedom from prisage might not be extended beyond *bonâ-fide* citizens, such as 'resient et demurrant deins le city.' He acknowledged, however, that Londoners proper, as well as the men of the Cinque Ports, were 'enfranchizes in ycelle, bien et franchement, aler avec lour vines là ou lour plerra permi le realme d'Angleterre, sans ascun prise à nostre signior le roy ent paier.'

If we turn to the accounts of the Chief Butler, in the Pipe or Audit Series, exactly a century later, we shall find the following position of the revenue from this source in the Port of London and elsewhere.

Compara-  
tive View  
of the Re-  
turns for  
Prisage  
and Butler-  
age at  
London  
and the  
Outports.

From 1500 to 1504, 16 to 20 Henry VII., the import trade in wines is very sluggish. In the seventeenth year the prisage from the port of London amounts to little or nothing. The butlerage receipts are £85 16s. 8d. At Southampton, on the other hand, the prisage exceeds the butlerage by more than twice. In 1529-30, the same officer, Lord John Huse, 'Capitalis Pincerna Anglie,' for the time being, accounts for the receipts 'de custuma et prisus vinorum in singulis portubus Anglie.' This 'Custuma' is the butlerage, or 'parva custuma,' substituted for the prisage by the Carta Mercatoria, and represents 2s. on every tun, the prisage being rated at £4. The following formula is decisive evidence as to the nature of this Custom. £171 is received in the port of London 'de custuma 1712, doliorum vini diversis marcatoribus

alienigenis in portu predicta custumatorum, videlicet, dolii per antiquam custumam ijs ; prout responsum est Regi in quam plurimis compotis pincernarum Anglie pro tempore existentium, sicut continetur in libro de particulis inde super hunc compotum existenti.' The total of the prisage and butlerage for London in this year is equal to £214.

The chief ports mentioned besides London are : Bristol, Exon, Dartmouth, Southampton, Kingston-on-Hull, Sandwich, Yarmouth, and others.

Exemption of religious houses from the cost of carriage of prise-wines *de dono Regis* was still frequently allowed by a pious sovereign. The Abbess of Sion, in the year 1500, got 'iiij. dol. iij. hh. vini,' and Dame Elinor Verney 'iij. hh. vini,' at a very low rate, 'eo quod dominus Rex Henricus Septimus dominus Rex nunc, concessit predictis libere et quiete absque frectagio seu aliquo alio onere per litteras patentes.' The total annual value of the prisage and butlerage under Henry VII. or Henry VIII. was between £1,500 and £2,000 on an average.

With the reign of Mary a slight increase is visible, pointing to the supposed necessity of adjusting the balance of trade. In 1554, at Exeter and Dartmouth, prisage was paid on seven tuns, and butlerage on thirty tuns ; total £48 15s. It will be seen that aliens contributed only one twenty-sixth part of this revenue on about the same bulk of wine imported by denizens. In the same year, in the port of London, denizens, 'non existentes liberi homines civitatis Londonie,' paid prisage on eight

casks. The total receipts were £62 9s. 8d. for the year. Here, again, it will be seen that the Custom on 384 casks was only £38 8s., and yet, on just one forty-eighth of that number, £24 1s. 8d. was paid in the shape of prisage, while at another port denizens was still more favoured from this period onwards.

At the beginning of the first year of Mary's reign, the importation of wines to Southampton must, for some reason, have become almost disused. The imports in former years had been most extensive, and probably invaluable to the town itself; but during this year no prise-wines were taken; while the Custom on the cargoes of aliens amounted only to £4 10s. for the same period. The fact is that the worthy citizens of Southampton had been tempted to enrich themselves at the expense of their fellow-countrymen, and in a slighter degree of the now objectionable alien, and both of these had preferred to avoid the port altogether. How comes it, then, that in the next reign we find the returns for this port very large, and the citizens not only exempt from prisage, but licensed to plunder the alien, who was now obliged to land his wines at their quays? It will be remembered that, in August, 1554, Philip and Mary granted to this very town the famous license which has been alluded to before. The denizens, and with them the richer part of the spoil, escaped by the interference of the common law; but, as it were in bravado, to compensate them for that loss, the burgesses were henceforth exempted from prisage at a time when Custom

Exceptional Position of Southampton under Philip and Mary.

was paid on 658 tuns of wine imported by aliens, and more than half of that value should have been paid as prisage by denizens.

Under Henry VIII. the prisage was farmed for Farm of the Prisage under Henry VIII. £4 per tun; under Elizabeth for £6. Leases were granted by letters patent for terms of twenty or forty years as a rule.\* The value of a butt of sweet wine under Elizabeth was £8; of a tun of French wine, £5 10s.

The new imposition on wines before referred to was derived historically, if not legally, from the 'new Custom' of Henry VIII. The following is the official account of the scale of duties on the butt of sweet wines previous to the new imposition under Mary: Subsidy, 2s.; New Custom, 6s. 8d.; Butlerage, 2s. Impositions of Mary and Elizabeth.

The two marks new imposition enjoined by Gardiner in his despatch to the port officials of London was increased to four marks, and was continued at that rate under Elizabeth.†

\* 'Grant of the farm of all prise-wines to the said King belonging within the Port of Bristol to John Guylmyn of London vintner for a term of 40 years next after the expiration of a former grant for 20 years dated in the 16th year; at the rate of £4 for every tun to be paid by the said John to the hands of the King's Butler or the Treasurer of his chamber.'—*Pat.*, 35 Hen. VIII.

† In the case of French wines the imposition payable under Mary was 40s. as a license to import. This was increased to 4 marks in the first year of Elizabeth by the addition of another mark. Thus we find Thomas Lord Buckhurst accounting for the impost of 13s. 4d. upon every tun of wine imported from 17th April, 1559, to 9th March, 1565. The total number of tuns

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It is noteworthy that all these official calculations were made with regard to imports or exports by alien merchants. The loss to the denizen was trifling, while the actual consumer was not taken into consideration at all; but the evil wrought was by the consequent stagnation of trade.

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which paid this impost was 7,576, accounting for a revenue of £5,050 13s. 4d. for the whole period.





## CHAPTER VI.

### OF THE ANTIQUA AND NOVA CUSTUMA.



E have already seen that the Crown by virtue of its ancient prerogative was empowered, at first with the tacit consent of its subjects, and afterwards by their solemn consent expressed by a perpetual grant of the same in a strictly limited form, to levy a toll from all staple commodities exported from the kingdom. In the earlier period the King was accustomed to take this toll either in kind, by way of prise or requisition for his service, or in specie, in the shape of a certain percentage, usually a tenth or a fifteenth, assessed upon the merchandise shipped by merchants at his ports. In the latter period, commencing with the reign of Edward I., the pretensions of the Crown were limited and defined by a grant of the commonalty of the realm, in a more or less representative assembly. Henceforth staple commodities were interpreted as comprising wool, woollfells, and leather, from each of which a specified percentage, according to the bulk exported, was to be levied; the rates being as follows: For a sack of wool con-

Review of  
the Early  
Theory of  
the Custom-  
revenue.

Scale of the  
Custom on  
Staple  
Commodi-  
ties in 1275.



taining 26 stones, of 14 lbs. of 16 oz. each, or 52 cloves or nails of 7 lbs., half-a-mark (6s. 8d.). For 300 fells, pelts\* or wooled skins, the estimated equivalent of a sack, half-a-mark. For a last of leather, containing 20 dickers of 12 hides each, one mark (13s. 4d.).

Subsidiary  
Staple  
Commodi-  
ties without  
a fixed  
Scale of  
Custom.

The scale thus fixed in the third year of this reign was observed for centuries, without any material alterations; but in addition to these regulated exports there were other staple commodities chargeable for the Customs of the Crown; minerals, such as lead and tin; victuals, such as lard, grease, honey, butter, and cheese. All these commodities were primarily subject to the arbitrary requisition of the Crown, or to any scale of toll in commutation thereof that the latter might appoint. As they were not included in the limitation of the Antiqua Custuma, these articles continued to occupy a sort of undefined position till the close of this reign. Still, they are none the less to be included amongst commodities liable to the Ancient Custom (here not limited and granted anew) of the Crown until some other system were adopted. This was accomplished in the thirty-first year of the reign by the terms of the treaty contracted between the Crown and the alien merchants, known as the Carta Mercatoria, whereby the former commuted these indefinite prises on behalf of the latter for the following scale of Customs: Wool and woolfells, 3s. 4d. beyond the half-mark of the Ancient Custom.

New Custom on  
Wools and  
Tunnage  
and Pound-  
age, 1303.

\* It appears to myself fairly certain that 'pelt' is merely a corruption of the contracted form of pellis, namely, 'pell.'

Wine, 2s. per tun, in lieu of the prisage. Wax, 12d. per quintal. All other commodities exported or imported, 3d. per pound of 20s. *ad valorem*.

Of the above items it will be observed that the increased Custom on wools, woolfells, and leather, was an unconstitutional imposition in the face of the grant made in the third year of this reign. It might, however, be urged against this view of the matter that, in spite of Magna Carta, there was a distinction to be made between the liberties of aliens and those of denizens, as affected by that limitation; and that the imposition in question should be considered in the light of a license to traffic, such as from time immemorial had been sued for and granted to aliens. Moreover, the article in Magna Carta which granted freedom of traffic to aliens within the realm had been studiously ignored during the century after its execution. If Magna Carta, a treaty entered into between the King and his subjects, was to be preserved inviolate, why not Carta Mercatoria, an instrument of equal sanctity on the same showing, entered into between two parties who derived equal benefit therefrom, and so without the compulsion of one of them, as in the former instance? By this instrument the Crown had commuted its prerogative of indefinite prisage for a fixed scale of Custom on all chargeable commodities exported or merchandise imported. Henceforward this commutation of the residue of the Crown's Customary revenue at its outports, not included in the limitation of the grant of 1275, was

Nature of  
the Com-  
position  
with Aliens  
by Carta  
Mercatoria.

Origin of  
the Nova  
Custuma.

Position of  
Denizens  
with regard  
to Carta  
Mercatoria.

established on a distinct footing as the Nova or Parva Custuma. Two years later the Crown endeavoured to extend the scale of this New Custom to the victuals, grain, minerals, and cloths, exported or imported, respectively, by its merchant subjects; as well as to wines imported, and wools and leather exported by them. The latter, however, justly refused to consent to any increase of the Custom assessed on the great staple commodities above the rates limited by the previous grant in Parliament. Less wisely, they equally declined to bind themselves on the same terms as their alien fellow-traders, with respect to subsidiary exports and imports, especially wines, on which they continued to pay the prisage in kind at a ruinous disadvantage to themselves.

As matters stood, therefore, denizens who desired to ship any staple commodities other than those specified in the terms of the former grant, could only do so at one of the appointed outports of the kingdom. Moreover, they could export none of these without the King's license, to obtain which they would have to fine in an arbitrary sum of money. Neither could they import any foreign merchandise, except by a similar permission obtained in like manner. This restriction would also be held to apply to cloths, the manufactured produce of the realm, corn, and provisions of all kinds, live or dead, none of which had ever been suffered to leave or enter the kingdom unlicensed or uncustomed. The result was that denizen merchants continued to pay the prisage on

wines imported as of old; and were further compelled to pay an *ad valorem* Custom on all cloths exported or imported at a somewhat lower rate than was fixed for aliens. These two being the chief articles of commerce, the Crown lost little or nothing by the refusal of its subjects to come to terms, for it also continued to grant licenses on its own terms for the free export of every other product of the land, while restricting the import trade at its discretion, or to conciliate national prejudices.

The Great Custom of wool, woollens, and leather on the terms defined by the grant made in the year 1275, was consistently levied after that date, irrespective of any further grant to the Crown throughout the whole of this period down to the year 1640. The wools or leather purchased by denizen or alien merchants in the counties, by their own bargain with the producer, were conveyed to the nearest seaport, there to be coketted by the Customers. Thence they were shipped for consignment to the merchants' partners or agents abroad; their destination being at first one of the Flemish staples; then Calais, as the sole English staple; and rarely Middleburgh as a temporary expedient. By the Statute Staple of Edward III. (27 Edw. III. ii.), however, the staple was removed from Calais and distributed between about a dozen English cities. Each of these was a miniature staple with its own mayor, privileges, and ordinances. Each, too, was the sole emporium for a certain wool-producing district, and had a port assigned to it for the

Prescription for the Antiqua Custuma.

How and Where levied.

The Staple in England.

passage of wools purchased at its mart. None but aliens might export wools or leather on penalty (at first) of life and limb; while the safety and comfort of foreign purchasers was amply provided for. The advantage which the Crown and its advisers sought to derive from this change of policy was threefold. First, they desired to place the whole of the retail trade in the hands of native merchants (for no alien was to be permitted to sell to another), securing thus to the producer and broker better prices and larger profits, respectively, as well as improving the worldly position of the great towns and their inhabitants. Secondly, to justify the exaction of an exorbitant subsidy on the native commodities exported by making the whole sum come out of the pockets of merchants strangers. Thirdly, to foster a reciprocity of traffic by making it obligatory on all aliens who sold their wares within the realm to do so at a fair profit only; and to expend a certain proportion of the proceeds in the purchase of native commodities.

Protective  
Policy in-  
augurated.

Formalities  
of the  
Customs at  
the Staple.

When staple commodities which were liable to the Antiqua Custuma—wool, woolfells, and leather, that is, as distinct from 'gross' commodities, or lard, butter, cheese, etc.—were duly conveyed to a seaport which had a woolbeam and resident Customers, they were forthwith coketted and shipped to their legitimate destination. During the period, however, that staples were held in England, there were certain preliminary formalities to be gone through. The mayors of the staples were

responsible for the proper weight, and ownership, etc., of the intended exports, and they were bound to hand over their charge to the Customers of the Crown with sufficient precautions taken against fraud. The Customers again, by the strictest interpretation of existing ordinances, made it part of their duties to verify the correctness of the previous estimates; and even when the staple was confined to Calais, took security from the shippers that cargoes should be landed at the colonial staple in the same state as when they left the English ports. Such precautions were indeed not unnecessary at a period when the practice of smuggling excelled amongst the criminal fine arts.

The 'coketting' of wools and leather was accomplished in the following manner: the sacks or serplers containing wool, and the bales of salted hides,\* were placed under the custody of the collectors when they reached the wool-quay, and were successively weighed at the 'beam' by a special officer, the 'tronager' or 'tronour,' care being taken that no sharp practice was resorted to on either side, such as was only too often complained of. Only those who have witnessed the marvellous celerity with which a modern wool-stapler weighs and tallies a farmer's 'tods' of wool will understand the possibility of the use of 'sleight of hand,' as asserted in many cases by aggrieved brokers or their principals. For the latter were willing to affirm that a foot or arm deftly inserted

\* 'Coria salsa,' also called 'green' hides.

often prevented the scale from turning in the shipper's favour, in which case he forfeited the overbulk, or was charged, at the least, with the Custom of a whole clove to make up the deficit of half a pound. The weigher received a fee of 2d. from every merchant whose wools or leather passed the beam. When satisfactorily weighed, the sacks and bales were sealed with the collector's coket, and after the amount assessed on each according to the rate had been satisfactorily discharged, were handed over to the owners as 'coketted' or customed, a fee of 2d. being exacted from each for the 'coket.' It was early made a stringent rule that no wools, etc., should be 'coketted' except in the names of the real owners.

**Coverture.** This latter measure was intended to defeat collusion between native and alien merchants, the latter of whom paid a higher Custom and subsidy than the former, and were besides, during the existence of English staples, alone permitted to export. It seems to have been customary to allow 4 cloves on every serpler in calculating the standard for the dead weight of the canvas and of the two cords and one lath with which the bale was secured.

**Terms of  
Payment  
for the  
Customs.**

The nett Custom payable to the Crown was not usually exacted on the spot. The more usual plan, unless the Crown were hard pressed for an immediate advance, was for the collectors to accept the shipper's note obligatory with an indenture. This was the officer's voucher for the sum required of him at the Exchequer. In later times the pre-

vailing practice was for payments of half the amount to be made at six months, and the remainder at twelve months. We learn that frauds were often committed upon the revenue through Customers selling blank cokets to the shippers, who filled them up for a less bulk than was actually exported by them, indentures of payment being executed to match. The 'coket' or Government Stamp was the discharge of the merchant on the high seas or at any home or foreign port under the dominion of the English Crown. Here, however, the right to break bulk was always a vexed question, though legally interpreted on several occasions in favour of the liberties of the subject. The stamp of this coket was probably an impression upon a thin disc of heated lead such as would readily adhere to the surface of the canvas. The excise stamp upon native cloths was also of this nature.\*

Form of  
the Coket-  
seal.

From a very early period we find that the ordinary conditions of the Customs' service were disturbed by certain exceptions taken by authority of the Crown.

It is well known that Edward I., especially in the twenty-fourth and twenty-fifth years of his reign, by a sweeping exercise of his prerogative of purveyance, seized at the ports all the wools belonging to merchants who were in a position to export more than five sacks. These wools he 'took and purchased for his own use,' shipping them to Flanders to be sold there to satisfy his obligations to his

Expedient  
of the  
Mutuum  
and  
Maltolte  
in 1296-7.

\* Changed for a wax impression, except for the City of London, etc., about the reign of Edward IV.



Flemish allies. Moreover, to facilitate such sale, no other wools were allowed to be exported from England for the time being. Of course, all these wools, if they had not already paid Custom whilst in private hands, were exported Custom-free, and allowed to the Customers in their accounts.\*

Repetition  
of these  
Exactions  
in 1341.

Half a century later the very same expedient was resorted to by Edward III., this time with the sanction of Parliament, and in the form of an advance on the subsidy already granted. Thus in the thirteenth year of the latter reign, 2,318 sacks were exported from the port of London alone as 'the King's own wools.' Again, in the fifteenth year, 1,200 sacks were exported from the same port, also in the King's name; the shipments of private owners being 'kept back for the sale of the King's wools.'†

Licenses.

Another, and a far more consistent evasion of the form of the grant made by Parliament or of the conditions attached thereto, was effected by means of licenses or dispensations granted by the Crown to individuals who fined for the privilege of exporting wools either against the penal Statutes or the arbitrary restrictions in force at various times.

Thus from the fifteenth to the twenty-fifth years of Edward III., such licenses were freely granted in the face of the existing restrictions in favour, at first, of the King's own purchases, and afterwards of the same when committed more immediately to the farmership of certain merchant-contractors. The bulk of wool covered by these licenses varied

\* Customers' Inrolled Accounts, L. T. R. Pipe. † *Ibid.*

at a single shipment from 50 or 100 sacks to 600, as exported on one occasion from a single port by the society of the Bardi at an enhanced rate of 3s. 4d. above the Ancient Custom.

After the assignment of Calais as the sole English staple, the law required that all wools, unless it were otherwise provided, should be shipped from England to the staple at Calais, and to no other place. This ordinance remained in force, more or less stringently observed, during the remainder of the period before us. Calais thus gained what was practically an exclusive monopoly of the English wool-market on the Continent, and it jealously clung to the lucrative privilege which it enjoyed to the loss and inconvenience of the consumer and manufacturer both at home and abroad.

Calais the  
Sole Staple  
for English  
Exports.

The Crown, however, now saw an opportunity to obtain for itself a considerable share in the profits of this monopoly. Whilst maintaining the provisions of its grant to the favoured staple by making it a penal offence for any of its subjects to attempt to escape the extortions of the Calais wool-beam and quays, it reserved to itself the right of violating its bargain, when convenient to do so, by introducing a saving clause into the Statutes in point, 'except for such as are licensed by the King.' By this reservation was meant that the King, when short of money, could license merchants who were willing to pay the difference between a wretched market for their wools and an increased tariff, to ship their wares to any countries that pleased them, provided

Licenses  
against the  
Privileges  
of the  
Staple  
granted  
in the 15th  
Century.



the same were in amity with the English Crown. A twofold advantage accrued to the sovereign by this manœuvre which not only ensured a constant supply of ready money, the amount of which could be almost indefinitely increased, but the bargain being ostensibly of a private nature, the income thus obtained was exempt from the rigorous appropriation of the Parliamentary financial committee. The Crown, therefore, benefited largely hereby, and so no doubt did a single class of its subjects. The real losers were the inhabitants and staplers of Calais and the English nation at large, who had to make good the constant drains thus made upon the self-supporting Treasury of their chief continental fortress. The complaints of the enlightened Commons, prompted by the local Government of Calais, were therefore both frequent and loud in opposition to this selfish policy of the Crown. At one time their representations would receive attention, and Statutes and Ordinances would be passed or confirmed forbidding the further issue of these licenses, and declaring all such to be *ipso facto* void. It was even rendered once a penal offence to accept any such grants, or for officials of the Crown to recognise them; but in those troubled times the Crown could safely count on a reaction setting in to remove all constitutional restraints upon its prerogative. In such cases as these, the murmurs of the Commons, though intended as a warning to the Government, were directed nominally against certain evil-disposed persons unknown; while, as a matter of fact, the King's power

Enactments of Parliament against Licenses granted by the Crown.

to grant such licenses at his discretion was tamely recognised. This is more especially witnessed during the reigns of Henry VI. and Edward IV.

One or two general exceptions, indeed, there were, recognised for reasons of actual expediency. Thus the 'North parts,' or counties, were so shut off from commercial intercourse with the rest of the country, that it was found necessary to foster the resources of their inhabitants by liberal concessions in the matter of staple traffic. Hence all wools or leather shipped from Newcastle or Berwick were both exempt from the general restriction as to destination, and were also included under a lighter scale of imposts. Had it been otherwise, most of the produce of those districts would quickly have found its way over the Scotch Border; but where the same could be exported at a merely nominal rate, and then to the best market, the advantages thus obtained easily out-weighed the cost and risk of carriage across the Border for the sake of free trade.

The revenue arising from the Great or Ancient Custom was at first expended at the discretion of the Crown, directed presumably by its pressing necessities. Therefore we shall be prepared to find the treasure collected by the various Customers of the Crown employed for multifarious purposes. The method of disbursement was usually that known as Assignment; that is to say, a creditor of the Crown, whether in a public or private capacity, received an order on the Customer of a specified port for the payment of

Exceptions  
for the  
North of  
England.

Employ-  
ment of the  
Custom-  
revenue  
of the  
Crown.

Assign-  
ment of the  
Revenue to  
Creditors  
of the  
Crown.

his bill out of the receipts in hand, or to arise from the Custom there. Thus the Customs on wools and leather at every port of England were assigned to the society of the Friscobaldi in repayment of £10,000 which they had advanced to Edward I. On this occasion £3,136 11s. 10d. were collected in the port of London alone, between April in the thirty-second year, and Midsummer in the thirty-fourth year (a period of fifteen months), and every penny was faithfully handed over to the assigns of the great Florentine house.\* So, too, the receipts of the same Custom (deducting only the salaries of the officials), amounting to nearly £7,000, collected at the same port between Michaelmas 34-5 and 31st May 1-2 Edward II. (a period of rather more than eighteen months) was likewise assigned and delivered to the representatives of the same house. Again, the Ancient Customs collected at the same

\* 'Et . . . mercatoribus de Societate Friscobaldorum de Florentia, in partem solutionis tam diversorum debitorum in quibus Rex tenetur dictis mercatoribus ex diversis causis, quam decem millia librarum quas Rex eisdem mercatoribus concessit de dono suo in recompensatione dampnorum et jacturarum quas iidem mercatores ratione retardationis solutionis debitorum predictorum sustinuerunt: pro quibus quidem debitis et decem millia librarum idem Rex pro se et heredibus suis concessit et assignavit eisdem mercatoribus costumam lanarum, coriorum, et pellium lanutarum in omnibus portibus et locis regni Anglie et terre Regis Hibernie habendum quousque dicti mercatores vel unius eorum, aut certus attorney eorundem mercatorum vel unius eorum tam predicta decem millia libra quam omnia alia debita sua de Mutuis predictis de dicta custuma receperint vel receperit, MMMCxxxvj<sup>li</sup> xj<sup>s</sup> xd.' — *Custom. compot. irrot.* L. T. R. Pipe, Series II., London, 34 Ed. I.

port between the second and fifth years of Edward II., were assigned to and received by certain French merchants in satisfaction for wines taken or purchased 'for the King's use.' Whenever a loan was made to the King by the merchants, it was usual to repay it by assignments of the incoming receipts of the Custom-revenue. Thus, if the wools of an intending shipper were seized for the King's use, or if merely an additional Custom were exacted from them by way of loan, he would receive satisfaction in this manner, often only after tedious delay. Later still, as an equivalent of this method of assignment, creditors of the Crown received licenses, in the shape of letters of safe-conduct, to export so much wool, etc., Custom-free, as would realize the amount due to them.

In this way, for example, Richard, Duke of York, received an assignment in lieu of £10,000 which should have been allowed him during his government of Ireland. This expedient, too, was resorted to for satisfaction of the claims of owners whose wools, Custom having been duly paid thereon, had been lost or captured at sea. Here both Custom and Subsidy were remitted for a corresponding bulk in the next shipment to be made. Besides these assignments to merchants, there was another and a far more wholesale hypothecation of the Custom-revenue, that, namely, to public officers, soldiers of the Crown (especially those maintained in distant garrisons, such as Calais, Berwick, Carlisle, etc.), civil officers (especially such as were connected

Remission  
of Custom  
to the  
same.

Regular  
Assign-  
ments for  
the Public  
Service.

with the Household): all, in fact, to whom salaries, or wages, or pensions were due, and to whom it was not found convenient to pay the same in ready money.

Garrison  
of Calais.

Some of the most noteworthy of these instances of assignment were made in the case of the Staple of Calais, in payment of the enormous loans frequently made to the Crown by the company of merchant staplers there. During the reign of Henry VI., there occurred periodical panics both at the Court of Westminster and on 'Change at the staple, on the score of the garrison at Calais. Once, indeed, the troops did mutiny for their wages, and shut in the leading merchants till they guaranteed the amount. Therefore, in view of such contingencies, the Crown found no difficulty in persuading the English colonists to defray the needful charges of the garrison; receiving in satisfaction an assignment of the Customs. Thus, in the ninth year of Richard II., an assignment was made for the Treasurer of Calais of 20s. from every sack shipped to Calais, and paying the Custom and Subsidy, which amounted in one year, for the port of London only, to £7,960 os. 11d. Similar loans were met by assignments of the same Customs in every succeeding reign, most frequently of all in those of Henry VI. and Edward IV. In the civil list, assignments were made varying from the largest sums in the case of an annuity or reward to some powerful courtier, to the smallest in that of some valet or groom whose hard-earned pension

Annuities  
and  
Pensions.

had fallen into hopeless arrears. Thus the Lords Appellants extorted an assignment of £20,000 out of the Customs, to be divided amongst their party on the successful result of the *Coup d'Etat* of 1387-8. The Issue and Receipt Rolls of the period will show us how many humbler claimants found their assignments dishonoured at the Exchequer.

Lastly, assignments were often made to defray the expenditure of the King's Privy Purse, that is of his Household. The best-known instance of such a transaction is in the case of the appropriation of the Ancient Custom of the Crown (which for that purpose was ordered to be collected and answered separately in the Customers' Accounts) by a financial committee in the first Parliament of Richard II., in payment of the King's ordinary Household expenses. The constitutional motive for this appropriation was the removal of all pretexts for excessive purveyance. Assignments were also made upon the Great Custom in favour of the Queen's Privy Purse, the maintenance of the Royal children, and other departments of the Court.

The New or Petty Custom, Nova or Parva Custuma, of the Crown, had its origin, as we have before seen, in the *Carta Mercatoria* of Edward I. Previous to this treaty, therefore, it is to be identified with the Antiqua Custuma, or Customs at large; the commuted 'prises,' that is, taken by the Crown in virtue of its ancient prerogative from time immemorial. When the Great Custom was limited and granted anew upon the representative staple

Appropriation  
of the  
Customs.

History of  
the New  
Custom.



commodities exported from the kingdom, no mention was made either of the lesser staple exports, 'gross wares' as they were afterwards termed, or of imported foreign wares such as cloths, silks, furs, wax, grocery, and spices, whether exported or imported, by denizens or aliens respectively. All of these were included in the scale fixed by Carta Mercatoria in the case of aliens; while denizens shifted for themselves. Wines, again, had a separate scale of their own; an Antiqua Custuma or prisage, and a Nova Custuma or butlerage, at this time. As the denizens never afterwards sought to obtain, except in the case of wines, nor indeed ever needed, a definite rate of Custom for the exported necessities or imported luxuries of life, they remained on the same footing, ostensibly, as before towards the prerogative of the Crown. Whether this position would have remained tenable in the existence of a strong despotism it would be difficult to decide. There were two circumstances which tended to secure their position. One was the rise of the theory of a Parliamentary control of the Crown revenue. The other was the national jealousy and (not unjustifiable) hatred and contempt of alien merchants resident in or visitors to this country. The former event dates from the 'subsidy' granted in Parliament in the fourteenth year of Edward III. This was the first subsidy ever granted and levied beyond the Ancient and New Customs upon wool, woolfells, and leather, for the grant in the thirteenth year was only a forced loan

Liability of  
Aliens to  
increased  
Customs.

Averted by  
the Rise  
of Parlia-  
mentary  
Supply.

sanctioned by Parliament in view of the financial failure of the ninth previously granted, and was a veritable 'Maltolte,' exacted with arbitrary violence by the Crown, ministers or patentees. The subsidy of the twenty-seventh and following years of Edward III. was also assessed at 40s. beyond the Ancient and New Customs, and was levied at first from aliens only; afterwards, when the restrictions upon exported wool were withdrawn, upon denizens also at a lower rate. Henceforth this subsidy continued, as we shall further see, to be one of the chief resources of Parliamentary supply.

Subsidy of  
Wools and  
Leather.

Following the precedent of this subsidy, a parallel grant was first made in the forty-seventh year, chargeable upon the wines and merchandise of a voidupois exported or imported by denizen or alien merchants alike, hereafter known and levied as Tunnage and Poundage. Now denizens paid on the subsidy of wools at the same rate as aliens; but on the Custom collected with it, they paid at a lower rate than aliens; on both together, that is, 3s. 4d. less than the latter. This sum represented the difference between the increase of the Ancient Custom on the wools, etc., of aliens according to the scale of Carta Mercatoria, and the original rate of half-a-mark to which alone denizens were liable. As this continued to be for another century, at least, the only advantage which they received in comparison with the hated foreigner (an advantage small enough in their view), they clung to it with their native tenacity. Therefore,

Tunnage of  
Wines and  
Poundage  
of Avoir-de-  
Pois.

as any disproportion in the subsidy to the prejudice of denizens was not to be thought of, the original rate of the Ancient Custom was never raised in their case.

Favoured  
Position of  
Native  
Merchants.

We have thus traced the causes which account for the fact that the denizen merchant escaped from the imposition of the New Custom, in the case of wools and leather, with which he was at one time threatened. His further exemption from the increased rates of those same Customs on other commodities may be explained on similar grounds by the fact of his liability to the secondary subsidy of Tunnage and Poundage on the same scale (for a long time at least), as in the case of the alien merchant; so that neither here could he possibly be induced to equalize matters by submitting to the impositions of the New Custom of 1301. Therefore, while the alien merchant paid Tunnage at 3s., *plus* the New Custom, or Butlerage of 2s. on every cask, and Poundage at 12d., *plus* 3d. imposed by the scale of Carta Mercatoria, the denizen would pay no more than the Tunnage and Poundage alone. In the case of cloths, imported and exported, he did indeed consent to submit to the imposition of a New Custom in company with aliens; but only on condition that the rate should be considerably lower in his own case. He had here found himself pitched on one of the horns of a constitutional dilemma; for if he stood on his constitutional privileges, the Crown would (as it had plainly hinted) have taxed his exported cloth as so much raw wool in a condensed shape, and would have excluded

his imported finery altogether (as it was clearly in its power to do). Still the native merchant continued firm in this refusal to be placed on the same footing as his alien *confrères*; and, so late as the reign of Edward IV., declined to pay Poundage on his cloths in addition to the customary rate.

The scale fixed by Carta Mercatoria for the New Custom payable by merchants strangers endured without alteration for the whole of the period under notice, and indeed beyond it. In the reign of Edward II. an important departure was attempted. By the New Ordinances passed in Parliament of the fifth year, all manner of impositions upon the merchandises of merchants strangers were forbidden. These had been formally respited by the Crown in the third year, doubtless under pressure, but ostensibly for the purpose of a financial experiment. Now, however, they were ordered to be entirely discontinued; not for the reasons usually supposed, but as a blow to the financial importance of resident alien merchants in the Councils of the State. Therefore, from the fifth to the sixteenth year of this reign, the Customs ceased to be levied at the ports. At the latter date their collection was resumed, and continued till the close of the reign. This latter period of five years is noticeable for a further anomaly, namely, the collection, with the New Custom proper, of the Butlerage payable by aliens. Throughout the whole of the following reign the New Custom was regularly collected on the old scale, and, amongst other things, the imposition of 3s. 4d. on the woosack,

Causes and  
Effects of  
the New  
Ordinances  
of 1312.

and 6s. 8d. on the last of leather exported by aliens, was answered under this head. After the enactment of the Statute Staple in the twenty-seventh year, however, the New Custom on aliens' wools and leather was, by virtue of the King's writ, answered by the collectors of the Ancient Custom and Subsidy, which were levied from all alike. Even then it was distinguished in the accounts for another ten years; but, after the thirty-eighth year, the Ancient and New Customs and the Subsidy of wool, woolfells, and leather were entered together without further distinction, and this method of accounting for them henceforward obtained.

Later  
History of  
the Antiqua  
Custuma.

The Great Custom of wool, woolfells, and leather has been before alluded to as the development of the ancient prerogative of pre-emption checked by a constitutional agitation, and finally determined, to the future embarrassment of the Government, in the interests of the political party for the time being dominant. We have further traced the internal history of this branch of the revenue well-nigh down to the close of the fifteenth century, and it now remains only to describe in a few words its final decline, under the influence of an advanced civilization.

Its decreasing Value  
at the close  
of the  
Middle  
Ages.

From the reign of Henry VII. onwards we may fairly assert that wool, the ancient source of wealth to the nation and taxation to the Crown, had ceased to be of any account for national purposes. Indeed, the financial history of the Custom in question becomes henceforth wholly associated with the interests

of Calais as an English fortress representing the now useless key of the lost English possessions on the Continent. We have seen, in another place, both the nominal value of this Custom and the method of its assignment to the Company of the Staple at Calais in order to ensure a never-failing fund available for the payment of the garrison there. One remarkable point, however, must be noticed in connection with the constitutional history of a later age, the opinion, namely, which generally prevailed in the seventeenth century, that during the reigns of Henry VI., Edward IV., and the early Tudor Sovereigns, the Great Custom on staple wares was paid twice over, once, namely, at the English port of shipment, and again at Calais. This, however, was clearly not the case, for the Imperial and local Customs were on an entirely different footing, as will be readily seen from the examples of both kinds given in the third chapter of Volume I. Probably the confusion was caused by the occurrence of a double Custom on the wools of aliens at this time, or from the fact of the nature of the assignment made to the Calais Company by the English Crown being here misunderstood.

Finally, we may repeat that, with the beginning of the sixteenth century, the Antiqua Custuma yields its place to the Petty Custom, and to that characteristic tax of the Tudor period, the Impost, which here took the form of an increased duty on woollen fabrics, avowedly to equalize the balance of trade consequent on the complete absorption of the raw produce of this country in the now universal industry

Represented chiefly, henceforth, by the Revenues of Calais raised by its Assignment.

Fallacy that the Great Custom was paid twice, due to this Assignment.

Great Custom superseded by the Duty on Cloths and the Impost.

of cloth-working. Last of all, but not till the accomplishment of the restoration of the Stuart monarchy, the invariable grant of the subsidy of wool, woolfells, and leather, had given place to a legal confirmation of the Marian impost on cloths exported, though nominally, at least, the Ancient Custom was still supposed to be levied in the old way by the Customers of the Crown at the ports.

Later  
History  
of the  
Parva  
Custuma

During the period preceding the new impositions of Mary, the Parva Custuma was regulated and enforced in the same protective spirit as the duty on imported wines.

At the Port  
of London.

The following scale, in force at the port of London for the year 1545-46, may be taken as an example. The duties were levied on 'merchandise laden in the port, and exported within the time of this account.'

The Custom-house regulations were most stringent, especially in the case of aliens; and the City officials took care that these competitors were spared no insult or extortion.

Constitu-  
tional Value  
of the  
Tudor  
Customers'  
Accounts,

But the most important feature of the account in question is the evidence which it supplies for the purpose of completely refuting Hakewell's rash assertion, echoed by every subsequent writer, that no precedent for actual impositions existed between the reigns of Edward III. and Mary. Now it will be seen, from the extract given below, that, in the thirtieth year of his reign, Henry VIII. was induced to proclaim publicly that no excessive Customs should be levied during seven years to come, which objectionable duties so to be remitted included, as

we learn from the account itself, the Petty Custom charged on the general merchandise of aliens exported or imported beyond the Parliamentary grant of the poundage. Not only are all of the above duties openly acknowledged by the Crown as impositions (which was very obviously the case), but the respite hereby proclaimed was strictly carried out, to the great loss during those seven lean years of the sovereign's revenue. Yet when the last day of grace had expired, every penny formerly derived from each of those impositions was vigorously exacted as of old. In the face of these facts, which remain on record to the present day,\* who shall say that the thought of impositions was unknown to the age which preceded the reigns of the female sovereigns of the Tudor line?

As illustrated by the Recital of a Writ remitting certain so-called Impositions.

\* 'Idem dominus Rex xxvi<sup>to</sup> die Februarij anno regni sui xxx<sup>mo</sup> per litteras suas patentes de Magno Sigillo suo, ob certas causas et considerationes ipsum adtunc moventes, publice proclamari fecisset per totum Regnum suum Anglie quod a vj<sup>to</sup> die Aprilis eodem anno xxx<sup>mo</sup>, durante toto et integro termino vij annorum extunc proxime sequentium, Nulla persona aut persone, alienigenæ vel indigenæ, aliquam aliam majorem seu largiorem Custumam et Subsidium quam in dicta proclamatione specificatum solveret aut solverent. Idem dominus Rex Thesaurario et Baronibus mandavit, quod ipsi omnes et singulos nuper, ac eos qui pro tempore essent collectores Custume et Subsidiij suorum in singulis portibus hujus Regni sui Anglie, separalibus compotis suis coram eisdem Thesaurario et Baronibus ad scaccarium suum de hujusmodi Custuma et Subsidio a Supradicto die Aprilis, et deinceps durante dicto termino vij annorum reddendis de eisdem majori et largiori Custuma et Subsidio, de tempore in tempus durante eodem termino, exonerari facerent, etc.'—*Memor. Hil. Record*, 30 Hen. VIII., *Rot.* 36.



Details of  
a Tudor  
Customer's  
Account for  
the Port of  
London.

There seems to have been three classes formed out of those who paid these Customs\*—merchants of Hanse, denizens, and aliens. All of these paid 3d. in the £ on various merchandise. Towards the total Custom derived from the exportation of undyed cloth, denizens contributed 14d. and aliens 19d. the piece. As the bulk exported by either was nearly equal, this inequality of duty influenced the returns considerably. Of worsted, 168 pieces exported by aliens paid 12d. in the pound, but 117 pieces were carried abroad by native traders at only 3d. the piece, valued at £1.

Effects of  
Social  
Changes on  
the Balance  
of Trade.

These comparatively low rates of Custom ensured a vast demand for unwrought cloth in the Flemish markets. The retail trade was almost entirely taken out of the hands of the English artisan, and much suffering and discontent followed. To remedy this evil the Government placed a bounty on home industries, in the shape of an imposition on exported cloths equivalent to an increase of 300 per cent. in the Custom. At the same time, to propitiate the mercantile interest, which had grown rich by a real monopoly of exports, a still heavier imposition was laid on imported foreign wines.†

Necessity  
for a re-  
adjustment  
of the  
Custom on  
Cloths.

This was the state of affairs at Elizabeth's accession. The piece of long-cloth now paid 19s. 4d. 'beyond the Poundage.' Short-cloths paid 14s. 4d., also exclusive of Poundage.

Origin of  
the Im-  
positions of  
Mary and  
Elizabeth.  
Scale of  
later Duty  
on Cloths  
and  
Leather.

The last of leather had still to undergo the follow-

\* Viz., 1545. See p. 140.

† The empty wine-ships were re-laden with English woollen fabrics.

ing scale of charges before it might be exported : Custom, 20s., Subsidy, £3 13s. 4d.; Calais toll, 16d.\*

It may be inferred at whose expense these impositions were levied !

A comparative table of the exports and imports during the year 1570 shows well the false and exaggerated views of the Government with regard to the balance of Trade ; but at the same time we must not forget that these views were shared by the bulk of the nation.

View of  
the State of  
English  
Trade in  
1570.

The total exports amounted to £26,665 3s. 10d., paying for Custom £1,356 8s. 2d., and for Subsidy £835 17s. 4d. Of this sum, no less than £21,272 2s. 8d. was derived from woollen cloths. The imports were valued at £45,356 18s. 7d., but were rated only at £27,304 13s. 2d., paying for Custom £1,262 os. 4d., for Subsidy £146 6s., and for impost £552 12s. It is needless to say that the valuation made above was chiefly fictitious, being probably designed to represent the loss to the English manufacturer through foreign competition.

These figures, however, are highly instructive, showing that while the revenue derived from imports was only slightly inferior in value to that from exports on the same rated bulk, probably two-thirds of the former and a full half of the latter, in proportion, were contributed by the foreigner in the shape of a license to trade.

Character  
of this  
Statement.

\* All of these rates were those payable by aliens only.

View of the  
Returns for  
Woollen  
Cloths ex-  
ported and  
Wines  
imported,  
1558-1564.

Still more light is thrown on the manipulation of the revenue by the Crown from the gross returns of the principal branches of the Customs for the first six years of Elizabeth's reign.

Woollen cloths, £37,800, £45,000, £31,900, £25,800, £25,000, £6,500, in round numbers. Total, £220,249 13s. 10d. Woollen cloths, 'vocat cottons, freses and Bayes,' total £5,000.

Imposition on wines, £2,000, £7,000, £6,000, £5,000, £2,000, and £5,000, in round numbers. Total £29,000.

Large  
Deduction  
for Cost of  
Collection  
explained.

Custom and Subsidy of wines, total £8,000.

I have checked the general accuracy of these figures by the proportion deducted for the charge of collection. This deduction amounted to a sixth of the gross receipts, a fact, it appears to me, of the deepest significance. The requirements or efficiency of an official establishment may safely be calculated in an exactly inverse ratio to its expenditure in every age of society.





## CHAPTER VII.

### OF THE SUBSIDY.



HE Subsidy was a Parliamentary grant in excess of (*ultra*) the Customs levied by virtue of the Crown's prerogative from certain classes of merchandise after the respective rates appointed in every case. Therefore, just as the Customs proper were of a twofold nature, so, too, were the corresponding Subsidies. The Ancient Custom on wools and leather was linked with a Subsidy upon the same commodities, collected and answered at the same places, in the same manner, and returned in the same account as the other. The distinction between the two was this: that the Custom of wools and leather was derived from the ancient prerogative of the Crown, limited and renewed in Parliament. The Subsidy of wools and leather, on the other hand, depended upon the grant of Parliament, limited equally as to the rate, but, unlike the other, also limited as to its duration. The second sort of Subsidy was that which practically followed the details of the New Custom of the Crown, imposed, strictly speaking, upon aliens only.

Definition  
of the  
Subsidy as  
a Parlia-  
mentary  
Increase  
of the  
Custom.

Extended  
in course  
of time  
to every  
species of  
Merchan-  
dise as  
Poundage.

Subsidy of  
Tunnage  
on Wines.

Subsidy  
of Cloths.

The chief branches of this latter revenue were derived respectively from wines imported, and from cloths imported or exported, like the above, only by aliens. If we add to this list the supplementary toll in kind paid by denizens upon wines in the shape of the Prisage, the New Custom of cloth paid by the same at a lower rate, and the Poundage, not lawfully due upon their goods of avoir-du-poids, but realized by the Crown at its best discretion, we shall complete our examination of every article outside the scale of the Great Custom, on which Custom in any shape was chargeable. According to the precedent of the original Subsidy, therefore, though at an interval of thirty years, an increase of all of these Customs was made by grant of Parliament. This, in its usual form, was the grant of Tunnage, as a Subsidy upon every tun of wine imported by denizens or aliens alike beyond the Prisage and Butlerage; and that of Poundage, or the Subsidy payable both by denizens and aliens upon every librate of merchandise beyond the poundage already paid by aliens.

There was also a distinct Subsidy assessed at certain periods upon cloths beyond the rates of the New Custom. This fabric, however, by reason of its composition, and perhaps to strengthen the claim of the Crown to regard it at its pleasure as raw produce, was usually excepted from the grant of the two regular Subsidies.

The following chronology of the various subsidies granted in Parliament between 1348 and 1485 will

sufficiently describe the contemporary economical and political significance connected therewith.

13 Edward III. 'A Subsidy of a Tenth granted by Parliament on condition that the Maltolte of Wools, etc., lately imposed be repealed and the Ancient Custom restored.'

14 Edward III. 'Grant of a Subsidy of the ninth sheaf, fleece, and lamb. Further grant of a Subsidy of 40s. on every sack of wool, 300 woolfells, and last of leather exported beyond the Ancient Custom, by standard measure, for one year. This grant not to be drawn into a Custom, and to be appropriated for the defence of the kingdom.'

17 Edward III. 'Grant of the Subsidy of wools as the "old" Custom and Subsidy at the same Rates for three years.

'Declaration of the Commons that the grant of this Subsidy was illegal as made by the merchants only, without the assent of the commonalty. Project for removing the staple to England that the Crown may benefit by the levying of the Subsidy from aliens only.'

18 Edward III. 'Declaration of the Commons that the grant of a Subsidy above the Ancient Customs is illegal. Answer of the Crown thereto that the Subsidy in question was granted by Parliament itself for three years. Imposition of two marks above the Custom and Subsidy by the farmers of the revenue.'

22 Edward III. 'Declaration of the Commons that the Subsidy is a grievance. Also that the late advance of wools prised by the Crown be reckoned in the Assessment for the Subsidy.'

25 Edward III. 'Declaration of the Commons that the Subsidy lately granted by the Merchants is illegal, and that it be repealed and a Subsidy granted instead, to endure for half-a-year or one year at most. Answer of the Crown that the Subsidy already granted by Parliament has yet two years to run.'

'Complaint of the Commons that Subsidy is charged on 300 fells as being equivalent to one sack of wool, instead of 3s. 4d. only as of old. Answer of the Crown that Custom never was so taken as described.'

27 Edward III. 'Grant of the Subsidy of wools, etc., at 40s. for three years from Michaelmas last; aliens only being permitted to export.'

'Subsidy first answered in the Customers' Accounts, separately. Amount of the Subsidy in the Port of London, £16,407 5s. 8½d. The New Custom answered with the Ancient Custom from 12 Nov., 27-8.'

28 Edward III. 'Amount of the same for the 27th year, £46,850 5s. 0¼d.'

29 Edward III. 'Grant of the Subsidy for six years at the former rates, without any other imposition.'

'Amount of the same for the 28th year, £30,195 17s. 1¼d.'

30 Edward III. 'Amount of the same for the 29th year, £31,655 14s. 7d.'

31 Edward III. 'Exportation of wool by denizens to ports in amity with the Crown permitted till Michaelmas next, paying Custom at 50s. wool and 100s. leather.'

'Amount of the same for the 30th year, £38,485 18s. 3d.'

32 Edward III. 'Amount of the same for the 31st year, £37,337 9s. 7½d.'

33 Edward III. 'Amount of the same from Michaelmas to 18 January of the 32nd year, £9,388 2s. 5d.'

34 Edward III. 'Amalgamation of the Subsidy with the Custom from this date.'

36 Edward III. 'Grant of the Subsidy of wools at 20s. and of leather at 40s. beyond the Custom, from Michaelmas 35 Edw. III. for three years.

'Petition of the Commons that after the term of the Subsidy has expired, only the Custom of wools etc., shall be taken at the ancient rates.'

38 Edward III. 'Grant of the Subsidy of wools at 40s. and of leather at 80s. beyond the Custom.

'The New Custom of wools, etc., amalgamated with the Ancient Custom and Subsidy from this date.'

42 Edward III. 'Grant of the Subsidy of wools, etc., at 36s. 8d. per sack, etc., and 80s. leather beyond the Customs, for two years from Michaelmas next.'

43 Edward III. 'Grant of the Subsidy of wools, etc., at 43s. 4d. and 80s., without the Custom, for three years from Michaelmas next.

'New Ordinances of the Staple: aliens only to export wools. The rate of woolfells changed from 300 to 240 as the equivalent of a sack.'

46 Edward III. 'Grant of the Subsidy of wools, etc., at the same rates for two years.

'Licenses granted to denizens to export wools against the Statute.'



47 Edward III. 'Grant of a Subsidy of Poundage on all merchandize exported or imported (except for such as already bear Custom), at 6d. Tunnage of wines at 2s. for two years, provided, that there be no further imposition after the first year. None summoned to Parliament shall be collectors of this Subsidy.'

50 Edward III. 'Grant of the Subsidy of wools, etc., at the same rates for three years. No Subsidy to be taken for rough native cloth exported, unless unfulled. Impeachments and attainders for malversation of the Custom and Subsidy.'

1 Richard II. 'Appointment by Parliament of guardians of the Subsidy of wools and leather; their accounts to be viewed by a commission of Parliament.'

2 Richard II. 'Grant of the Subsidy of wools, etc., at 46s. 8d. and £4 6s. 8d. (beyond the Custom), with a new Increase of 13s. 4d. and 26s. 8d. Poundage at 6d.

'Release of the new Increase aforesaid.

'The Ancient and New Customs answered separately from the Subsidy for the time being.'

4 Richard II. 'Extension of the Subsidy above-granted till Christmas. Inquiry into the administration of the Subsidy.'

5 Richard II. 'Extension of the Subsidy till Candlemas, and thence for four years from Midsummer following.

'Merchants who pre-pay the Subsidy exempted from the Custom.'

9 Richard II. 'Grant of the Subsidy expiring at Midsummer from the First of August following, at 43s. 4d. and 46s. 8d. (beyond the Ancient Custom

of 6s. 8d. only, this being the first mention of two rates of the Subsidy). The Subsidy to determine from Midsummer until 1st August, in order to assert the free grant of Parliament.'

10 Richard II. 'Grant of the Subsidy of Tunnage at 3s. and Poundage at 12d.

'Grant of the Subsidy of wools, etc., to November 20th, and thence to Christmas, unless a new Parliament intervene.'

11 Richard II. 'Grant of the Subsidy of wools, etc., for one year at 43s. 4d. (denizens), 46s. 8d. (aliens), amounting with the Ancient Custom to 50s. and 53s. 4d. respectively, the New Custom being thus included in the grant of Parliament with the Subsidy on aliens. Leather, 7½ marks (denizens) and 8 marks (aliens).

'Grant of the Subsidy of Tunnage and Poundage as before.'

13 Richard II. 'Grant of the Subsidy of wools, etc., till Christmas following at 40s. and 43s. 4d. including the Ancient Custom.

'Grant of the Subsidy of Tunnage at 3s. and Poundage at 6d., to be levied on the wholesale value only. War-supplies exempt from Poundage.'

14 Richard II. 'Grant of the Subsidy of wools, etc., at 50s. and 53s. 4d., 7½ marks and 8 marks, for three years.

'Grant of the Tunnage at 3s. and Poundage at 12d.

'Both Subsidies to be void unless the staple is removed as ordained.'

15 Richard II. 'The above grant to be effectual, notwithstanding any limitation.

'Receipts from the Tunnage (30 Nov. 14—8 Dec. 15), £840 16s. 6d.; Poundage, £4,120 7s. 1¼d.'

16 Richard II. 'Re-grant of the Subsidy passed in the 14th year to annul the limitation aforesaid; provided, also, that one half the Tunnage and Poundage so re-granted be not levied in case of peace being declared.'

17 Richard II. 'Re-grant of the Tunnage and Poundage aforesaid to annul the limitation whereby no part of the same can yet be levied. Provided, that not more than one half be now levied, and that the whole Subsidy determine within 15 days after the declaration of peace.'

20 Richard II. 'Grant of the Subsidy of wools, etc., and Tunnage and Poundage at the former rates, for three years and five years respectively.'

21 Richard II. 'Re-grant of the above Subsidies, at the same rates (except with the increase of 6s. 8d. for the wools of aliens), for the term of the King's life.'

1 Henry IV. 'Grant of the Subsidy of wools, etc., from Michaelmas last, for three years, at 50s. (denizens) and 60s. (aliens).'

2 Henry IV. 'Grant of the Tunnage at 2s. (excepting wines taken for the Recta Prisa), and Poundage at 8d. for two years from Easter next.'

4 Henry IV. 'Grant of the Subsidy of wools at 50s. (denizens) and 60s. (aliens). Leather at 100s. (denizens) and 106s. 8d. (aliens), for three years.

'Grant of the Tunnage and Poundage at former rates for two and a half years.'

6 Henry IV. 'Grant of the Subsidy of wools, etc., at 43s. 4d. and 53s. 4d., etc., for two years.

'Grant of Tunnage and Poundage at the same rates for two years.'

'Petition of the Commons that the increase of 6s. 8d. above the Ancient Custom be repealed for the New Custom taken as of old.

'Petition of the same that whereas in the 4th year a Subsidy of wools, etc., was granted, at the rates of 43s. 4d. (denizens), 53s. 4d. (aliens), beyond the Ancient Custom of 6s. 8d.; and afterwards that grant was inrolled in the Chancery as for 50s. and 60s. respectively, with no mention made therein of the Custom, and thereon Commissions were issued to the Customers to levy the Subsidy at the above rates, beside the Ancient Custom of the Crown. And also those who have shipped wools at the former rates have been distrained to pay the Ancient Custom. Therefore that it be declared that the intention of the Commons was to grant 43s. 4d. and 50s. respectively, beyond the Ancient Custom of 6s. 8d. and the New Custom of 10s. respectively; and further, that all proceedings hereon in the Exchequer be stayed.

'Decision of the Crown in answer to the above petition, that the increase be remitted before St. Martin's last, and from thence to Michaelmas next that it be taken as granted of Record.'

7 and 8 Henry IV. 'Grant of the Subsidy of wools, etc., from Michaelmas next, for one year at 43s. 4d. and 53s. 4d.

'Grant of the Tunnage and Poundage at the former rates.

'The residue of the last Subsidy to be expended only by the advice of the Treasurer of the grant, except for £6,000 granted to the King absolutely.

'Grant of an increase of 12d. on the Poundage, to be levied from aliens only, for one year from 24 June next.

'Issues of the Tunnage and Poundage assigned to certain merchants undertaking the safeguard of the seas.'

9 Henry IV. 'Grant of the Subsidy of wools, etc., at the same rates for two years.

‘Grant of the Subsidy of Tunnage and Poundage for the same term.’

‘The Crown pledged to take no further Subsidy for the above term.’

11 Henry IV. ‘Statement in Parliament that the Custom and Subsidy of wools, alone, in the 14th year of the late reign, amounted to above £160,000, which revenue has since that time greatly diminished through the ill administration and frauds of the Customers.

‘Appropriation of three-fourths of the Subsidy of wools, granted in the present Parliament, for the defence of Calais, during two years.

‘Grant of the Subsidy of wools, etc., and Tunnage and Poundage, at the former rates, for two years.’

13 Henry IV. ‘Grant of the Subsidy, Tunnage, and Poundage, at the same rates for one year. Three-fourths thereof appropriated for the garrison of Calais.’

2 Henry V. ‘Grant of the Tunnage and Poundage at the same rates, nett, for three years.’

3 Henry V. ‘Re-grant of the Tunnage and Poundage as above, from Michaelmas next, during the King’s life.

‘Grant of the Subsidy of wools, etc., at 43s. 4d. (denizens) and 60s. (aliens), 100s. and 106s. 8d. for two years from Michaelmas next, and thence during the King’s life.’

1 Henry VI. ‘Grant of the Subsidy of Wools (and leather), Tunnage and Poundage (expressed in English for the first time). Wools, 33s. 4d. (denizens), 53s. 4d. (aliens); one half payable at six months, the

other half at twelve months (leather not included in the terms of the grant), for two years.

'Grant of the Tunnage and Poundage at 3s. and 12d. for the same term.'

2 Henry VI. 'Grant of the Subsidy of wools, etc., at 33s. 4d. and 43s. 4d. Allowances to denizens as before. Also Tunnage and Poundage at the former rates, to be levied from aliens only.'

4 Henry VI. 'Grant of the Subsidy, Tunnage, and Poundage at the same rates, for two years, as before.'

6 Henry VI. 'Grant of the Tunnage and Poundage at the same rates from denizens only, for one year.'

8 Henry VI. 'Grant of the Subsidy of wools, etc., at the same rates, for two years.

'Grant of the Tunnage and Poundage for the same.

'Further grant of the Tunnage and Poundage for one year, at 3s. (6s. for sweet wines of aliens), 12d. (1s. 6d. for aliens).'

10 Henry VI. 'Grant of the Subsidy of wools, etc., at 5 nobles (denizens). Also Tunnage and Poundage at the former rates; for one year from St. Martin's, 1434.'

'Amount of the Customs and Subsidies for the 9th year, £34,852 10s. 9 $\frac{3}{4}$ d.'

11 Henry VI. 'Grant of the Subsidy of wools, etc., at 53s. 4d. (aliens) for three years. Also Tunnage and Poundage at the same rates for two years (denizens), and three years (aliens).

'Amount of the Customs and Subsidies for the 10th year, £30,804 1s. 8 $\frac{1}{4}$ d.'

12 Henry VI. 'Amount of the Customs and Subsidies for the 11th year, £26,510 4s. 5½d.'

14 Henry VI. 'Grant of the Subsidy of wools, etc., 5 nobles (denizens), and 7 nobles (aliens). Also Tunnage and Poundage at the same rates; from the expiration of the last grant to St. Martin's, 1437.'

15 Henry VI. 'Grant of the Subsidy of wools at 33s. 4d. (denizens), 53s. 4d. (aliens). Also Tunnage and Poundage at the former rates, for three years.'

18 Henry VI. 'Grant of the Subsidy, Tunnage, and Poundage, as before, for three years.'

20 Henry VI. 'Grant of the Subsidy, Tunnage, and Poundage, as before, for two years.'

23 Henry VI. 'Grant of the Subsidy, Tunnage, and Poundage, as before, for four years.'

27 Henry VI. 'Grant of the Subsidy of wools for four years, at the same rates for denizens and aliens, and 13s. 4d. for Newcastle.

'Grant of Tunnage and Poundage at the same rates, for five years.

'20s. out of the Subsidy of every sack, and two-thirds of every sack customed at Berwick, to be appropriated for the garrison of Calais.

'Statement of the Commons that in the reign of Edward III. the Custom and Subsidy of wools exported to Calais exceeded sometimes £68,000 per annum.'

31 Henry VI. 'Grant of the Subsidy of wools, etc., at 43s. 4d. (denizens), and 100s. (aliens); 100s. (denizens), and 100s. 8d. (aliens), from the 3rd April during the King's life.

' Aliens exempted from payment of the balance of the last grant. Also Tunnage and Poundage at the former rates for the same term.

' The Poundage lately imposed upon native cloths, and the increase of 10s. on the Subsidy of denizens remitted on petition of the Commons.'

1 Edward IV. ' Grant of the Subsidy of wools, etc., at 33s. 4d. (denizens), and 66s. 8d. (aliens); 66s. 8d. and 73s. 4d. to be levied as before, from 1st March, during the King's life.

' Grant of the Tunnage at 3s. (6s. sweet wines of aliens), and Poundage at 12d. (12d. extra on Tins of aliens) for the same term.

' Existing assignments and appropriations as before to remain and be in force.'

1 Richard III. ' Grant of the Subsidy of wools, etc., Tunnage and Poundage at the same rates as in the former grant, and with the like assignments and allowances, during the King's life.'

1 Henry VII. ' Grant of the Tunnage and Poundage, and of the Subsidy of wools, etc., as before, during the King's life.'

1 Henry VIII. ' Grant of the Tunnage and Poundage, and of the Subsidy of wools, etc., as before, during the King's life.'

1 Edward VI. ' Grant of the Tunnage and Poundage as before, with 12d. per Awlme of Rhenish wines. Also the Subsidy of wools, etc., as before, during the King's life.'

1 Mary. ' Grant of the Tunnage and Poundage, and of the Subsidy of wools, etc., as before, during the Queen's life.'

1 Elizabeth. ' Grant of the Tunnage and Pound-



age, and of the Subsidy of wools, etc., as before, from 16 November, 1 Elizabeth.'

1 James I. 'Grant of the Tunnage and Poundage as before, and of the Subsidy of wools, etc., during the King's life.'

16 Charles I. 'Grant of a Subsidy of Tunnage and Poundage and other sums of money payable upon Merchandize exported or imported, namely, Tunnage and Poundage at the former rates, and the Subsidy of wools, etc., as before. Also all other duties on Merchandize imposed since 1 James I. from 20 May, 1641, to 15 July following.

'Further grants of the above, by chapters 12, 22, 25, 29, 31, and 36 of the same Parliament.'

12 Charles II. 'Grant of the Tunnage, at £4 10s. and £6 (London), £3 and £4 10s. (Out-ports), on French wines; 45s. and £3; 30s. and 45s. sweet wines; 20s. and 25s. Rhenish wines, for Denizens and Aliens respectively.

'Grant of the Poundage at 12d. as before.

'Grant of the Subsidy of 3s. 4d. and 6s. 8d. on every short woollen cloth exported by Denizens or Aliens respectively, during the King's life.'





## CHAPTER VIII.

### OF LOCAL CUSTOMS.



THE King's port is properly defined as a Definition  
of a Port  
examined. town on the sea-coast, or communicating more or less directly with the sea, possessing a convenient haven for shipping, furnished with suitable wharves, docks, or quays; and where there is a woolbeam of standard weight and resident Customers. A port, therefore, was originally a sea-side city, town, or borough, enjoying a municipal or private franchise, or retained in the hands of the Crown.

The possession of natural advantages, or the Various  
Aspects  
of a Port. employment of influential representations, determined the selection of such a town as a recognised seaport. This eligibility in point of site consisted, during the Middle Ages at least, of a position in some sheltered part of the eastern coast, whence a direct transit could be secured for exported staple commodities to the Flemish markets. On the other hand, the great ports of the southern coast, such as Southampton and Sandwich, owed their



prosperity to their convenient situations as emporiums for imported merchandises from the ports of France, Italy, Spain, and the far East; while those of the western coast, few in number and insignificant by comparison, were only important for their position with regard to Ireland.

**Privileges  
and  
Emolu-  
ments.**

It is easily supposed that the possession of the *status* of a port of the kingdom was a lucrative privilege to the inhabitants. As a very considerable treasure was collected there in the custody of the Customers, besides valuable merchandise in the storehouses along the quays or on board the shipping in the harbour, it was essential both for the interests and dignity of the Crown and the safety of its subjects that such a port should be most strongly fortified and guarded. In some cases the town was protected by a royal fortress or citadel, garrisoned by the Crown itself. In other cases, as at Newcastle, Hull, and elsewhere, the citizens themselves manned the walls when danger threatened. In every case the repairs of the town and sea-walls, and the rebuilding of quays and storehouses, and other necessary charges, were sustained by the citizens themselves. Even such a trivial item as the paving of the streets was not to be neglected for the welfare of a flourishing port; for we read that the Corporation of Southampton, in the reign of Edward IV., sought the assistance of the Government to enable them to repair the High Street of that town, on the ground that the injuries sustained in the shape of broken shins by opulent foreigners while perambulating the

**Local  
Taxation  
for Self-  
defence,**

**or for  
necessary  
Repairs.**

streets after dark made that desirable class of visitors chary of residing within their franchise.

For the former weighty considerations, therefore, the inhabitants were ever seeking to obtain, and the Crown was ever prompt to grant, certain privileges which should ensure the collection of a sufficient fund to carry out each of these useful works. No easier or (perhaps coincidentally) fairer method could be devised to meet the call thus made upon the resources of the port-town than to levy a certain fixed toll in the shape of port, harbour, quay, or passage dues upon all shipping that entered, or even left, the port. This was carried out with the sanction of the Crown, where the port was of royal foundation; or at the discretion of the lord, when the same was a private franchise; or as appertaining to the claim of liberties and free Customs from time immemorial, when the toll in question was a permanent liability. In the first of these instances the fund so to be raised was usually limited to a fixed rate and for a certain period; and was, moreover, to be applied to a definite object. If for repair of the walls, it was styled the 'Murage;' if for that of the quays, the 'Quayage,' etc., together with such other dues as are signified by the terms 'Pavage,'\* 'Moreage,' 'Towage,' 'Terrage,' 'Strandage,' 'Cranage,' 'Mesonage,' 'Anchorage,' 'Keelage,' 'Bushelage,'

Incidents  
and  
Methods of  
Taxation.

\* 'Pavage,' like 'Murage,' was properly a civic contribution of the same nature as the gable-tax, though sometimes levied from alien merchants.

'Ballastage,' 'Lestage,'\* 'Measurage,' 'Average,' 'Primage,' and the like.

Collection  
of the  
Local  
Customs  
apart  
from the  
Imperial  
Revenue.

Case of the  
Port of  
Sandwich.

It was an important principle, and one which should be carefully borne in mind, that the imposition and collection of these and similar duties at any port of the realm were wholly independent of the Customary revenue of the Crown,† which was answered at every port, whether possessing a municipal or private franchise. Thus, at Sandwich, the Ancient Custom, with the Prisage, were answered by the Chamberlain, or other officer deputed by the Crown; while at the same time the bailiff levied certain local Customs or port-dues on behalf of the liberties of the lord, who was the Prior of Christ Church, Canterbury, enfranchised by the following Charter of Knut :

'Knut rex Anglorum dedit ecclesie Christi brachium sancti Bartolomæi apostoli cum magno pallio, et sui capitis auream coronam; et portum de Sandwica et omnes exitus ejusdem aque ab utraque parte fluminis, ita ut natante nave in flumine cum plenum fuerit, quam longius de Navi potest securis parvula in terram projici, debet ministris ecclesie Christi rectitudo navis accipi. Nullus que omnino hominum aliquam consuetudinem in eodem portu habet, exceptis monachis Ecclesie Christi. Eorum

\* The same signification in later times. During the Middle Ages, however, 'Lastage' seems to have meant a toll on the Last (10,000) of Herring, etc.

† We find, however, in the earliest Pipe Rolls of the reign of Henry II. the issues of the 'Lastage' for various counties and boroughs answered at the Exchequer by the Sheriff.

quoque est transfretacio portus et navicule et thelo-  
neum navicule et omnium navium que ad Sandwicam  
venerunt a Pepernessa usque Northmutham. Si  
quid autem in magno mari repertum fuerit, delatum  
Sandwicam, medietatem Ecclesia Christi habebit,  
reliqua vero pars inventoribus remanebit.'

Specimens of some of these Local Customs are  
given below.

*Customs at the Port of Berwick.*

Poundage of Avoir de Pois . . . . .	4d. per 20s.
For each Bale . . . . .	4d.
„ „ Cloth . . . . .	4d.
Alnage of Cloths . . . . .	4s.
Gauge of Wines . . . . .	4d. per Tun.
Mesonage . . . . .	12d.
Toll of Wheat . . . . .	2d. per Garner.

*Temp. Edward I.*

*Customs in the City of Canterbury.*

For each Quarter of Wheat Sold . . . . .	1d.
„ „ „ „ Barley, etc. . . . .	$\frac{1}{2}$ d.
„ „ Last of Herrings . . . . .	4d.
„ 1,000 Herrings . . . . .	1d.
„ Fish to the value of 5s. . . . .	1d.
„ All other Merchandise . . . . .	1d. per 5s. value.

*Temp. Richard II.*

*Customs at the Port of Dover.*

Poundage . . . . .	1d. per 20s.
For each Ox . . . . .	$\frac{1}{2}$ d.
„ „ Sheep . . . . .	1d.
„ „ Man . . . . .	1d.

‘Passing or re-passing the Seas.’

*Temp. Henry VI.*

*Customs at the Port of London.*

- Tonnage.** Aliens exporting wool pay 6d. for every sack of two 'weighs.' Over two 'weighs,' 11d. for the first sack; 5d. and 10d. respectively for every other sack.  
Butter, Tallow, and Grease are charged 1½d. the first 'weigh;' ½d. for every other.  
Leather, 12d. the last, or 2d. the dicker.  
A bale of fells, corded, 4d. A bale of any other merchandise, 4d. A bale of cloth, 4d.  
A tun of beer, exported, 4d. A tun of wine, 2d.  
A tun of honey, 12d.  
A quarter of woad, ½d. A karr of lead, exported by Aliens, 4d.  
Of every great ship, 2d. A small ship, 1d.  
Terrage of small boats, ½d. each.  
A ship with nuts, 4d. Of every garner in a ship, 4d.
- Passage.** Merchandise over 100 lbs. and under 1,000 lbs., ½d. Over 1,000 lbs. and under 2,000 lbs., 1½d. Over 2,000 lbs., 2d.—*Temp. Edward III.*  
From Merchants Strangers, of every bale of Avoir de Pois, 2d. Of all other goods not in bale, 7d. per 1,000 lbs., half to be paid by the vendor, and half by the buyer, in each case.—*Temp. Henry IV.*
- Scavage.** Of every 'kark' of grain, weighing 300 lbs., 40d. Of pepper, over 300 lbs., 6d. Of Alum, weighing 400 lbs., 8d.  
Of every 'kark' of sugar, cummin, almonds, brazil, quicksilver, ginger, cetewale, lake, licorice, mace, cloves, cubebs, nutmeg, vermilion, dates, figs, raisins, shumak, sulphur, ivory, canel, gingerbread, rice, turpentine, cotton, whalebone, pioygne, frankincense, aniseed, chesnuts, orpiment, olive oil, and all other goods of avoir du pois weighing 400 lbs. the kark, 6d. Half karks and quarter karks charged in proportion.  
For the fee of Spanish wool, wadmál, mercery,

canvas, martens, coney-skins, wool-skins, linen cloth, fustian, felt, lormerie, pile, haberdashery, squirrels, parmentry, chalons, cloth of Rheims, cloth of silk, etc., 6d.

Half fee of above, 3d. Quarter fee, 1½d.

Cordwain, godelmynges, basil, 1d. per dozen.

Saffron, ¼d. per pound. Silk, ½d. per pound.

'Et seit assaver que ceste custume nest prys fors des avoires qui veignent d'outre meer,' viz. wax, argoil, copper, tin, grisure; but no Custom is taken of grisure unless it be carried beyond Thames; otherwise 6d. for fee.

*Customs at London Bridge.*

A Ship laden with Gurnard\* only, pays 2 Gurnards for the Prise.

The same with Gurnard and Ray, one fish of either sort.

The same with Herring, fresh or salt, 100 fish.

The same with bulwarks, 2d. for strandage.

The same with Bass, Surmullet, Conger, Dory, Turbot, Shad, and Eels, pays no Custom.

The same with bails, 1d.

The same with Mackerel or Haddock, 1d.

Five baskets of welks, ½d.

A ship laden with Ling, Mackerel, and Haddock, consigned to citizens, ½d. for the ship. If to aliens, 26 fish, and ½d. as before.

Gurnard exported by aliens, 2d. per 100.

A ship laden with Sprats, 1 tindle and 1d. for the ship.

The same with Dabs, 26 for 100 fish.

The same with Porpoise, 1d. (if cut up to retail, the bailiff to take the chaudron, the tail, and the 3 fins).

The same with Conger, the best and next best fish.

The same with Scotch Salmon, two fish. If with Salmon and Gurnard, one of each. If with Salmon

\* Melwel (milvellus).



and Haddock, one Salmon and 13 Haddock, and 2d. for the ship.

The first ship laden with Herrings that arrives from Yarmouth, 200 fish; all other ships, 100 fish.

*Customs of Billingsgate.*

A great ship owned by aliens	. 2d. for Terrage.
A small ship with oarlocks,	. 1d. for the same.
A boat . . . . .	. ½d. for strandage.
Two quarters of wheat . . . . .	. ¼d.
One combe of wheat by water . . . . .	. 1d.
One quarter of woad exported . . . . .	. ½d.
Two quarters of sea-coal . . . . .	. ¼d.
One tun of Beer exported by aliens	4d.
1000 Herrings exported or im- ported by the same . . . . .	. ¼d.
Gurnard exported by the same . . . . .	2d. per 100.

*Customs by Land.*

Fish imported, one fish out of every load, and ¼d. for the Horse.

Salmon of citizens, 2d. the cart. The same of aliens, the next best fish and 2d. the cart.

Ling and Herrings (white or red), 5 fish and 2d. the cart.

Gurnard, 1 fish and 2d. the cart.

Eels, 2d. the cart.

Apples and Pears, etc., ½d. for the horse.

*Customs at the Wool-quay.*

Tronage, ½ per serpler, and ½ per 100 fells. Later 1½d. and 2d.

Chalking, ¼d. per sack, or nothing.

Mesonage, ¼d. per sack—later, ½d.

Quersage, ¼d. per sack, or nothing.

Adieu, 1d. or nothing.\*

\* 'Adieu' is a corruption of 'denier à dieu,' called professionally the 'farewell' of Customers. It was forbidden to be exacted by several Statutes, but was still occasionally levied as a 'God-penny.'

Coketage, 2d. per head.

Welcome, } Presents extorted by the Customers.  
Farewell, }

*Impositions levied from Merchants of Hanse, temp.  
Henry VI.*

Tun of Wine, exported or imported	. 2d.
Chest of Seal	. . . . . 2d.
Last of Herrings	. . . . . 3d.
Bale of Rice	. . . . . 4d.
Carriage of Merchandise entering the City,	2s. per ton.

*Customs at the Port of Sandwich.*

	s.	d.
For each Cable . . . . .	0	3
„ „ Sheet, etc. . . . .	0	1
„ „ Ship bought . . . . .	2	0
„ „ Boat sold . . . . .	0	2
„ „ Herring-net . . . . .	0	1
„ „ Mackerel-net . . . . .	0	0½
„ 100 Sturgeon . . . . .	0	4
„ „ Salmon . . . . .	0	4
„ each Wey of Cheese . . . . .	0	1
„ „ Bale of Cloth . . . . .	0	4
„ „ Cloth unpacked . . . . .	0	1
„ „ Sack of wool . . . . .	0	2
„ „ Linen cloth . . . . .	0	0½
„ 100 Ells of Canvas . . . . .	0	4
„ „ Last of Leather . . . . .	0	4
„ 100 Fells . . . . .	0	4
„ each Sporting dog . . . . .	0	4
„ „ Ox . . . . .	0	2
„ „ Pig . . . . .	0	1
„ „ Man passing the seas . . . . .	0	2
„ „ Horseman . . . . .	0	2
„ „ Horse . . . . .	0	2
„ „ Sheep . . . . .	6	8
„ „ Tun of wine of Guienne	0	8½
„ „ Other wines . . . . .	0	4

*Miscellaneous Customs.*

*Exeter.*—Petty Customs (*Nove Custume*) claimed by the citizens as appertaining to their ferm, by grant of Edward III.

*Poole.*—Customs answered to Earl of Warrenne, e.g., 2d. per tun of wines; 2d. per £100 of avoir du pois.

*Boston, Chester, Lynne,* etc., took Tronage, etc., according to the rates at London.

*Ravenspurn-on-Humber.*—Tolls taken by the Hermit of Ravenspurn by grant of Parliament for the charges of the Beacon there.

For each ship over 120 tons	.	.	12d.
" " " " 100 tons	.	.	8d.
" " " less than 100 tons	.	.	4d.

*Temp. Henry VI.*

*Port-dues of London, 1565.*

Anchorage, 8d. to 54d., according to burthen of ship.

Lastage or Ballastage, 6d. per Ton.

Groundage or Strandage, 4d., 6d. or 12d., according to burthen.

Lighterage, paid at a fixed scale of charge.

Cranage, ditto.

Scavage [in dispute].

Package, 2d. per cloth; 2½d. per load.





## CHAPTER IX.

### OF THE MALTOLTE AND THE MUTUUM.



THE Maltolte is a familiar term to all students of early constitutional history, especially in its bearings upon the Parliamentary life of the nation. The word, indeed, stands as the prototype of the 'Imposition,' which became so notorious in Tudor and Stuart times, just as 'prisa' was a name of odious significance when unqualified by the prefix 'recta' to denote the accustomed dues of the Crown upon imported wines limited by immemorial usage, so *per contra* a toll was to be regarded as an instrument of constitutional taxation, unless it were branded with the epithet of 'evil.'

Definition  
of the  
Maltolte  
proper.

Generally speaking the Maltolte was an increased rate of 40s. per sack, and probably 6 marks on the last of leather to match. It was used loosely, however, to cover such arbitrary prises as were only too common, in the shape, that is, of a wholesale and forced purveyance of uncustomed wools and leather, though the technical terms for the latter proceedings were an 'arrest' previous to a 'caption and emption,'

Its Opera-  
tion as a  
*quasi* Legal  
Tax.

or, as it was diplomatically styled, an 'acceptance' for the royal service.\* The occurrence of a Maltolte in history is of necessity limited to a somewhat brief period. In the period of an undefined and unlimited prerogative, at least in matters relating to trade and the revenue of state thence derived, the possibility of a stigma attaching to the exercise of the prerogative in this way had not been as yet conceived of. So, too, from the close of the reign of Edward I. the constitutional principle had been finally established that any increase of taxation in this or in any other direction was impracticable, except by a grant of Parliament in the form of a subsidy. It is in the reign of Edward I. only, then, that the Maltolte is presented to us as a subject of the first historical importance. We read in Hemingburgh that, 'In Lent the King enjoined (by writ) that all who hold wools and hides should carry them by a given day to certain outports, on pain of their being confiscated and of imprisonment and heavy amends to the King, which, when they had performed, the King's officers took for the King's need, giving tallies for the same, every sack of wool exceeding the limit of 5 sacks, and for every sack not exceeding the limit of 5 sacks they exacted from the owners thereof 40s. by way of maltolte.'† Another chronicler gives a similar version of the transaction: 'At that season it was proclaimed by

Character-  
istic of the  
reign of  
Edward I.

Account of  
W. de  
Heming-  
burgh.

\* 'Arrestare;' 'Capere et emere;' 'Accipere ad opus nostrum.'

† W. de Hemingburgh, ii. 119.

the criers throughout England that holders of wools should expose them for sale within the month in the cities assigned, otherwise they would yield them as forfeit to the King himself: which truly on St. George's Day, after the manner described shrewdly gathered together, were transported unto Flanders as forfeit to the King.\*

Matthew  
of West-  
minster.

The result of these extortions was in the first place to drive the opposition Baronage into withstanding the collection not only of the Maltolte, but also of all forms of indiscriminate prisage, by force of arms. The malcontents who broke up the Parliament at Salisbury retired to their own counties, and dared the purveyors of the Crown to venture within their franchises. This rebellious attitude was changed still later for one of passive resistance, working by constitutional forms.

Opposition  
of the  
Baronage.

The King, who had scraped together sufficient funds for his immediate necessities, chiefly through this forced bargain with the merchants (whose wool was already consigned at the Flemish Staples to the credit of our royal monopolist), was impatient to commence his campaign in the north of France. This was the opportunity of the Commons and their aristocratic sympathizers to pour into his unwilling ears a floodtide of petitions and remonstrances. Even if his military vassals, they urge on behalf of the refractory nobility, are compelled by the custom of their service to follow the King's person into outlandish parts, which of itself is more than a dubious

Expedients  
for in-  
creased  
Taxation.

'Grava-  
men' of  
the Com-  
monalty.

\* Matt. Westm., p. 430.

proposition, yet they find themselves so impoverished by the recent arbitrary exactions of the Crown, that adequate preparation for that purpose is wholly impossible. This impoverishment, they state further, is chiefly due to the exorbitant wool-tax of 40s. on the sack, or 40 per cent. of the gross value of that commodity.

The King avoids giving an Answer.

To this manifesto Edward returned an evasive answer, and sailed shortly after to take command of his army. Then, following their opportunity to the utmost, the ringleaders occupied the capital, stayed the collectors of an eighth that had been hastily voted by an unrepresentative Parliament, and compelled the Regent to acquiesce in their project of reform, embodied in the confirmation of the charters and the articles against arbitrary tallage entered in the grant of pardon directed to themselves.

*Coup d'état* of the Refractory Earls.

The above is a very brief summary of the effect which the arbitrary seizure of its subjects' wools, and the imposition of an extraordinary Custom above the ancient toll limited and defined in the fourth year of the reign, had wrought upon the fortunes of the Crown. In extenuation of the sovereign's discomfiture we must recollect that the aristocratic opposition was a very strong one, and that it had profited by the constitutional lessons learnt in the reign of Henry III. Moreover, the French war was, strangely enough, highly unpopular for the moment with both feudal and commercial interests. The commonalty, at the prompting of the feudal tenants, had taken upon itself to assure the King 'that it does not seem to

Explanation of the Policy of the Opposition.

them to be for the welfare of the King that he shall cross into Flanders, unless he were better assured of the Flemish for himself and his people.'

Foreign Policy of the Crown unpopular.

Now this gratuitous insinuation against the Crown's new-found allies gives us the clue to the undercurrent of popular feeling that was perhaps ashamed to express itself otherwise than by a sullen resistance to the measures inspired by royal diplomacy. The truth is that the Flemish were the commercial rivals of this country, and that the rivalry in question was just then at its greatest height. Not only did the industrious and ingenious alien, with his wealth of inviting wares imported with the connivance of the Crown in consideration of the Customs or licenses paid thereon, threaten (as some patriotic people openly declared) to denude the insular kingdom of its current species, or even of its bullion at large, at a period when wealth existed not at all, unless in a tangible shape, but he seemed also in a fair way to absorb the larger share of the export trade into his own hands, still under the same royal auspices.

Together with its Foreign Allies.

National Hatred of Aliens and Fear of their Competition.

Consequently, in the heat of national jealousy, it happened, as it happened many times afterwards, as it happened even so late as the reign of Elizabeth, with the massacre of St. Bartholomew fresh in the memory of fellow-Protestants, that the English nation came to look on their sovereign's Flemish allies as more deserving their hostility than the French, who imported little else than wine; that, after attempting by every means in their power to

Comparative Indifference towards France.



**Ebullition  
of Popular  
Malice  
against  
Aliens.**

**Assign-  
ment of the  
Customs to  
Aliens a  
Special  
Aggrava-  
tion.**

**High-  
handed  
Proceed-  
ings of the  
Crown.**

**Apparent  
Success of  
its Policy.**

discourage a war undertaken in the interests of Flanders alone, as it seemed to them, they actually went to such lengths as to attempt to avoid payment of debts due to Flemish merchant strangers; to harbour French agents, and to conceal their wares from the confiscating hand of the Crown, and to refuse resolutely to convict offenders in these respects, at least within their private franchises. Not only this, but they played a yet bolder game against the unpopular foreign policy of the Crown.

The latter had reckoned chiefly upon the proceeds of the Customs to furnish the sinews of war. Therefore it became almost a point of honour to thwart the executive in this expectation by withholding the shipment of wools and leather for the time being, and at the same time by indulging in a systematic course of smuggling which must, if unchecked, have defrauded the revenue to an almost incalculable extent.

It is impossible to deny that the Crown met these somewhat discreditable manœuvres with downright tyranny. Its subjects were compelled, as we have seen in the extracts given above, to collect all their wools and leather at the orthodox outports, or to submit to their seizure in default for a breach of the 'law' (since the Crown alone in those days propounded the laws of commerce). Once brought within its reach, it was easy enough for the Government to levy the Custom due upon these staple exports, under pretence of taking security for its eventual payment, and with this money in hand to

prosecute the war. In addition to this main revenue, too, the Crown was able to secure itself from any extensive smuggling, and also to single out the goods of hostile aliens for confiscation. We can afford to smile at the ingenuity displayed in this crisis by a sovereign who, with all his obstinate impetuosity, meant to act well by his subjects, and who eventually yielded up his arbitrary pretensions, if not with a good grace, at least without that petty vindictiveness displayed by more than one of his successors.

Well-meaning of the King.

The following instances, selected from numerous entries of the same nature which exist amongst the Exchequer Memoranda for this period, will give some idea of the true state of feeling entertained by the people with regard to their sovereign's unpopular scheme alike for foreign and domestic policy:

Instances from the Memoranda Rolls.

'That whereas the King has lately granted on behalf of the Treasurer and Barons of his Exchequer that the goods of all Flemish merchants who are indebted to the Crown should be arrested: Yet on account of his treaty and friendship with the Count of Flanders the above precept shall be cancelled.\*  
'That whereas the King had caused and taken to be arrested for his use all manner of merchandize belonging to subjects of Flanders and Namur within his kingdom by reason of his war with France: now upon conclusion of the late treaty with the Flemish, he has seen good to order the same merchandize to

Arrest of Flemish Merchants and Merchandise remanded.

\* Mich. Brev., 25 Ed. I.

be restored out of the hands of the sheriffs.\* ‘The King, on behalf of the Flemish merchants, for the debts owed to them by merchants of London: that where the goods and chattels of the latter may not satisfy the debt, their wools shall be arrested and taken for the satisfaction of the creditors, by the King’s officers.’† ‘The King to his officers to arrest the goods of French agents, but to allow the agents of the society of the Friscobaldi, not being French, to export their wools paying the Custom appointed.’‡ ‘For the appraisement of the hides belonging to merchants of Lucca, which were lately arrested for the King’s service by “Probi homines” of the Port of Sandwich.’§ ‘Release of the debt due to the Crown by merchants of Lucca, on account of their wools lately arrested.’|| ‘The King to the Barons to levy all the debts owing to Flemish merchants by subjects of France on behalf of the Crown, and as appertaining thereto by reason of the war.’¶ ‘Certain merchants reputed to be of Lubeck and debtors of the Crown distrained, and some uncustomed merchandise arrested and taken in default, for the Scotch war. The case removed to London, and a day given in the Exchequer. Whereupon the merchants appear, and answer that they are not of Lubeck nor the debtors in question. The Customers affirm that they are such persons and debtors. Issue joined, day and jury assigned. But after the

Goods of English Merchants seized as Security for their Debts to Flemings.

French Merchants arrested. Italian Creditors of the Crown protected. Arrest of the Goods of other Italians as Debtors of the Crown.

Debts owing to Flemings by French put in charge for the Crown. Distrainment on Debtors of the Crown at a Seaport. Attempted Evasion of the Former.

\* Pasch. Brev., 25 Ed. I.

† *Ibid.*, rot. 40<sup>b</sup>.

‡ Mich. Brev., 25 Ed. I.

§ Hil. Brev., 25 Ed. I.

|| Pasch. Brev., 25 Ed. I.

¶ Trin. Brev., 25 Ed. I.

jury are twice summoned, and fail to appear. The third time of summons they appear, but refuse to try the issue, as the jurisdiction of the Court is ousted by the franchise of their city. Matter reserved.\*

London  
Jury refuse  
to serve on  
the Case.

\* Peter de Lekes and Richard de Woodhull previously assigned "to inquire by the oath of Probi Homines what goods and merchandises of merchants and men of the kingdom of the King of France, up to that present, had been concealed or falsely claimed by any inhabitants of this kingdom as well such as had been taken into the King's hand by reason of the present war, etc., as those which remained to be taken and sold, etc." But as the officials have hitherto failed to issue or serve the writ punctually, whereby the matter has been already many times postponed, a further day is now assigned for the accountants concerned to answer without fail.†

Inquests  
for the  
Forfeiture  
of French  
Merchan-  
dise.

Dies Data.

† Communication from the Crown to the Barons, etc., touching the proposed passage of wools. It cannot consent to respite the Custom in individual cases, for the sake of example. Free passage and a safe market at the present moment with Brabant and Zeeland. Urges that the passage of wools may be hastened as much as possible; and promises that any further changes shall be notified to them with advice thereon for the best.‡

Edward I.  
on the  
Course of  
Foreign  
Trade.

\* Hil. Com., 25 & 26 Ed. I., rot. 52b.

† *Ibid.*, rot. 66.

‡ 'Edward par la grace de deu, etc. Nous avoms bien entendu l'ordenement qe les marchantz unt fait par devaunt vos

His Fi-  
nancial  
Statement.

'Statement contained in the King's writ that he has undertaken to raise and also needs for his own service a sum of not less than 75,000 marks before he shall cross into Flanders. That for the purpose of raising this sum he can perceive no speedier or sounder plan than that of buying up 8,000 sacks of wool, to be purchased through the agency of the "most able merchants in England," as though for their own use; that is, at the same weights and prices, and in the same ports as has been accustomed. Provided that no pre-emption be made from the wools of poor men; and that letters of credit be assigned to the vendors payable without delay at the Exchequer, and that none shall suffer therein in any manner Thereupon the wool so

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en droit du passage des Leynes e nous semble quil est bon e convenable, de quei nos tenoms bien apaiez; mes de ceo que vous avez fait a saver que ceo serreit le profist de nous e de nostre Roiaume si nous donissions respit de la Custume as Marchanz qui en averunt defaute. Sachez quil nous semble si nous la fissions a acouns, que taunz dautres mettreient peine de la purchaser par colour de poverte que nos en serions trop chargez et serreit nostre profist delaie, par quey nous entendoms que le meilleur est a tenir encor l'ordinaunce de la Custume tut ausi com ele ad este tenue e usee avaunt ces heures. E de ceo que les marchaunz unt prie que nos vauissions ordiner coment ils peussent aver la, outre en alaunt e en venaunt, sauf recet pur eus e pur lour marchaundises, Sachez que nous entendoms que ils puent sauvement repeirrer en la terre le Duk de Brabant e en Zeland. . . . E nous vos chargeoms en la fei que vos nos devez que le passage des laynes faciez haster par tot come vos poiez en bone manere.'—*Mich. Communia*, 24-25 Ed. I., rot. 7.

purchased is to be shipped off, less the appointed Custom.\*

'The King to the Sheriff of Kent to levy £12,000, the sum owed by the Archbishop of Canterbury for corn bought by him on the occasion of the last vacation of the See.† Same to the Sheriff of Sussex and Surrey to levy £900 from the same.‡ Same to the Sheriff of Cambridge and Hants to levy £2,000 of the goods, etc., of W. de Luda, Bishop of Ely, part of £4,901 5s. 9½d. owed by him "de remanente compoti."§

Prise or Distraint upon the Chattels of the Archbishop of Canterbury for a Civil Debt.

Same for the Bishop of Ely. 'de remanente compoti.'

'Writ to arrest and take canvas and linen at St. Botulf for the King's service. Petition for the men of Lenn that wools may be brought thither, as they are to St. Botulf and Yarmouth.¶

Mandates of the Crown authorizing the Prise of divers Commodities.

'Writ "pro bladis capiendis:" That the King being in need of large quantities of grain for his foreign wars, the same to be collected by the sheriffs, saving each man's necessary stock. To be paid for by tallies payable at one month.¶¶ Note hereupon respecting the alleged extortions of Sheriffs towards the poor. Redress promised. The King to the Barons, to send word to all ports where there is a coket to hasten the shipment of wools, and to order the number to be certified.\*\*\*

\* Trin. Brev., 25 Ed. I.

† Hil. Brev., 25 Ed. I.

‡ *Ibid.*

§ Pasch. Brev., 25 Ed. I.

¶ Mich. Brev., 25 Ed. I.

¶¶ *Ibid.*, 24 and 25 Ed. I., rot. 17.

\*\*\* Trin. Brev., 25 Ed. I.

Exemption of Poor Merchants' Wools from Prize. 'Merchants of Sandwich prefer a complaint against the collectors of the Customs that their wools have been arrested in London contrary to the late ordinance, namely, that no wools of natives should be taken below a certain standard. The matter referred the King's pleasure.\* Complaint of denizen merchants, that whereas they customed their wools at Yarmouth, the same were arrested at Berwick, and Custom charged anew. On the production of their coket certificate, immediate redress is ordered.† Complaint of certain merchants of London that their wools have been unjustly arrested and shipped with the wools bought for the Crown.' 'Ordered by the King's special grace that the Bishop of Coventry and Lichfield residing in Flanders be advertised hereof, that upon inquiry he may return the value of those wools, deducting only the Custom.'‡

Extortion of Customers redressed.

Inquiry ordered into alleged Injustices.

'A merchant of Chichester has deposited 19 sacks of wool as security for a Custom estimated at £61 3s. 6d. These have been seized for the King, and shipped to Flanders. Inquiry and redress ordered. Complaint of Robert le Mercer, of Southampton, that he surrendered 12 sacks of wool, "nomine vadii," for a Custom of £60, due from him; but that the King's officers receive a writ to take all wools outstanding within that county after the close of Easter, according to the ordinance, and this wool is seized amongst others, though surrendered before the expiration of the term

\* Trin. Brev., 25 Ed. I.

† *Ibid.*‡ *Ibid.*

appointed. Value directed to be returned to him, less the Custom due.\* The King to the Customers of St. Botulf to deliver up the wools of foreign merchants, deducting the Custom due thereon. Petition of the Burgesses of Cardigan, that their wools have been arrested to their great impoverishment, their city being already much decayed. Pray some favour or relief at the expense of merchant strangers. Privy Seal hereupon directed to the Treasurer to see what can be done in the matter "sanz damage de nous." Inspection of the schedule of those wools accordingly, found to amount to less than five sacks. Decided that because of the poverty of that city the whole value shall be restored.†

Redress of  
certain  
Hardships  
or In-  
justices.

\* Trin. Brev., 25 Ed. I.

† 'A noster Seignor le Rei si luy plest, ses Burgeys de Cardigan prient sa grace de ce que vos ministres ount arestuz nos leynes et nos quiris par votre commandement, sicum nos entendoms. Au quel resterement trescher Seigneur vos prioms remedi et vostre grace. E tant plus tost cher Seignur que nostre Estat est enfebliz et empoverez par diverses guerres come vos le savez. E pur ce cher Seigneur que les uns de nos autres marchandizes n'avoms fors solement en les leynes et les quiris qui sont arestuz, qui ne amont utre entre nos touz forsque xxxij livers. E si vos plest tres cher Seigneur de ceste chose voillez faire vostre grace por vos pores Burgois qui tant sumus destruz. E si autre grace ne pussoms aver de vous que vous trescher Seigneur, si vos plest, nos voillez granter que nos seioms plus pres a nostre petit chatel que autres estraunges a mesme le jour que vos ministres les ount taxez.'

'The above petition forwarded to the Treasurer with the King's mandate to act thereon for the best. "Sanz damage de nous," whereupon the Barons, after inspecting the schedule of the Returns of the Collectors for those parts, find that the



Attempted  
Frauds  
upon the  
Revenue.

‘Note, that many owners have concealed wools in private franchises out of the King’s jurisdiction to evade the Custom. The Sheriffs engaged in keeping watch upon these places to attack the offenders and confiscate their wools.\* Numerous manucaptions of persons convicted of concealing wools so as to defraud the Customs.’†

‘Ordered *pro rege*, that all who have been convicted of concealing wools, etc., in divers counties, may, upon giving security, condone their offences by a fine for the ransom of the same.’‡

Earls Mar-  
shal and  
Constable  
before the  
Barons.

‘The refractory Earls appear at the Exchequer and forbid the levy of  $\frac{1}{8}$ th, illegally granted. Also the tallage of wools, etc., as tending to slavery and insufferable. The Barons report to the King. Answer of the King defending his conduct, and asserting his freedom to purchase wools like any other.’§

Bulk of wool arrested amounted to 4 Sks.  $1\frac{1}{2}$  Stones, purchased at the following prices,  $11\frac{1}{2}$  Stones at 12d;  $2\frac{1}{2}$  Sks. and 16 Stones at 14d.; 37 Stones at 14d. Total, £9 19s. 10d. Also 1 Last, 6 Dickers, 2 Hides of Leather. Total, £15 2s. Grand Total, £25 1s. 10d., paid by tallies. In consideration whereof, and of the poverty of the citizens, it is ordered that the said wool and Leather be restored. Mandate to that effect to the “Custodes Nove Custume apud Haverford.” in whose custody the same now remain—“receptis ab eisdem (Burgensibus) tallias quas contra Regem habent”—which Tallies shall be restored to the Exchequer then being at York.—*Hil. Commun.*, 25 and 26 Ed. I., rot. 70.

\* Pasch., 25 and 26 Ed. I.

† 24 and 25, 25 and 26 Ed. I., *passim*.

‡ Trin. Com., 24 and 25 Ed. I., rot. 40.

§ *Ibid.*, 25 Ed. I., rot. 55<sup>b</sup>.

The above extracts, if carefully studied, will perhaps help to throw a new light on the relations of the Crown towards its subjects in the matter of both Maltolte and Tallage.

If the Maltolte was an unconstitutional expedient for relieving the Crown's pressing necessities in the absence of any readiness on the part of its subjects to assist in the prosecution of an unpopular war, the Mutuum itself was an equally arbitrary measure, though its true nature was skilfully disguised. Here both native and foreign merchants were invited to make an advance to the Crown on the strength of the regular Customs-revenue by allowing those Customs to be levied in advance of the usual period for shipping the staple exports. Besides this negative form of loan, however, the King was sometimes able to persuade his merchants to advance a supplementary sum 'beyond the fixed Custom,' repayment being faithfully promised by the Crown at its earliest convenience, and certain concessions touching freedom of traffic being also thrown in.

Definition  
of the  
Mutuum.

There are three advances of such a loan as this on a considerable scale, one in the reign of Edward II. and two in that of his successor.

Examples  
of the  
same.

The first of these was conceded to Edward II. by the merchants of his kingdom, both native and aliens, in aid of the Scotch war; and a writ for that purpose was addressed to the Customers at every port to assess the loan at the usual rate, namely 6s. 8d. from denizens, and 10s. from aliens on the sack of wool from Michaelmas, 11 Edward II., to Michael-

mas following. The total amount realized by this Mutuum was some £7,000.

The second loan was made by certain merchants, also for the Scotch war, in the first year of Edward III., being levied at the usual rates for the year ending 24th June, 2 Edward III., the amount collected being in excess of the former by about £1,000.

The third Mutuum recorded was rather of the nature of a subsidy. But it is entered separately in the Inrolled Accounts, and is moreover described as a subsidy granted by the merchants only 'pro defensione sacre Ecclesie et regni,' and was levied for one year from Midsummer, 15 Edward III., whereas the regular Custom, it will be seen, was collected for a wholly different period. The value of this 'subsidy' was about £10,000. A sketch of the course of events which necessitated the collection of this familiar loan will be found in Chapter II. of Volume I.





## CHAPTER X.

### OF ASSIGNMENTS.



THE importance of the Custom-revenue to the welfare of the State could not be more aptly proved than by demonstrating the leading part which it played in the intricate system of finance known as Assignment.

This, indeed, was nothing more or less than the hypothecation of the permanent revenues of the Crown to its State creditors, whether Lombard usurers or native officials, engaged in any branch of the public service, from Lord Warden of the Scottish Marches, down to the meanest valet of the chamber.

This system was one of tallies out of the issue of the Exchequer, payable upon the revenues entered on the Receipt side, but payable in fact at the Issue side itself. The strict definition of a tally is exemplified in the procedure of the ministers' accounts regulated by the Great Roll of the Treasurer of the Exchequer. Here the accountant, usually the sheriff, as the recognised farmer or collector of the ancient demesne revenues of the Crown, paid in certain sums to his account in so many tallies. These tallies

Nature of  
Assign-  
ment.

Form of  
Assign-  
ment.

Tallies.

were square sticks of hard wood, nine or ten inches long, on which were carved, at the proper intervals of numeration—that is to say, in increasing value from right to left, according to the decimal reckonings of £ s. d.—notches cut horizontally to represent the figures of account. The tally was then split into two symmetrical halves, one half being kept at the Exchequer, and the other returned to the accountant; the one being styled ‘the tally,’ and the other ‘the counter-tally,’ or ‘foil.’ Every time the sheriff paid money into the Receipt on his account, these two halves were brought together and the new entry recorded in fresh cuts across the split. The tallies were then separated and disposed as before; but in the end, when they were compared at the conclusion of the officer’s account, each half, when brought together, should correspond, notch for notch, and letter for letter, otherwise no such voucher was deemed genuine.\*

Object of  
Cut Tallies  
identical  
with that  
of Inden-  
tures.

It will be readily understood that this system of checks was similar to the later practice of chirographs. In fact, as early as the reign of Edward I., we find ‘indented’ writings chiefly in vogue instead of wooden vouchers. This was in the case of another class of transactions, those, namely, between subject and subject in the interest or behalf of the Crown.

Employ-  
ment of  
Direct  
Tallies or  
Tallies  
'against  
the Crown.

Thus, when a collector of the Customs received a

° The structure and employment of a Tally have been described at greater length in “An Introduction to the Study of the Pipe Rolls” (*Pipe Roll Society*), to which the reader can be conveniently referred.

mandate to pay over his receipts to some foreign merchant, a creditor of the Crown, he was instructed to give and receive an indented receipt, or voucher of payment. So, too, when Edward I. pushed the practice of seizing his subjects' wool and other commodities to the extreme limits of his prerogative, the royal purveyors were accompanied on their *iters* by a scribe of the Exchequer, who made out to the reluctant vendor a Treasury bill, under the Great Seal, for repayment at so many months. The return of this order to the Receipt of the Exchequer was a voucher for the official charged with the repayment of this disguised loan, and, when verified by the tenor of his warrant, secured him a due allowance from the Treasurer. It will here be seen that there existed from very early times three species of tallies. One, the wooden tally, preserved, in the case of sheriffs' accounts, down to quite recent times; another, in the shape of a chirograph, or formal receipt exchanged between the creditors of the Crown and the latter's agents; and a third of a very different nature, resembling, in fact, a modern banker's draft, or letter of credit.

It is this last with which we have here to deal, as Illustrative Case in point. being the instrument in use in the negotiation of an assignment proper.

Let us suppose that *A* represents a public creditor of the Crown in the fourteenth or fifteenth century; that is, one who claims payment for services performed, or repayment of moneys expended in the interests of the State. Now there are two ways open to the Crown, or rather to the Exchequer

officials, of repaying *A*. One is to hand him an order on the Treasurer in the shape of a writ of the Crown—a mandate, as it was technically called—‘Pay to *A* so much out of the treasure remaining in your hands.’ This was called an assignment in his own name.

Instances  
from  
Records  
in point.

Thus, in the ninth year of John, by the King's mandate, 10,000 marks were paid out of the Exchequer at Westminster to Robert de Brailbroc, *custos* of Northampton. Somewhat later Robert was ordered to pay over this sum directly to Engelard de Cigoinie, the King's creditor; this being equivalent to an order on the Exchequer in favour of Engelard, Robert standing *in loco Thesaurarii*. In the twenty-second year of Henry III. the Crown issued a mandate to the collectors of the one-thirtieth for Bucks, authorizing them to levy the usual assessment upon the Prioress and Religious of Marlowe, in spite of a previous exemption. Soon after, the Crown issued another writ of *Liberate* to the Barons of the Exchequer, directing the repayment to the convent of the loan which it had thus made *ad opus nostrum*.

Explana-  
tion of the  
Practice in  
Force in a  
simple As-  
signment.

In later times we find this mandate described as ‘The raising of a tally (or more than one) in the name of *A*.’ Thus *A* receives £269 7s. 7d. in seven tallies raised in his own name to defray his charges incurred in the maintenance of a prisoner. *A* and *B* receive tallies payable to them two, and cashed by *A*, for the safe custody of a foreign castle. *A*, being treasurer of Calais, is paid by two tallies raised in his own name, and delivered to him by his own hand, according to the writ of *Liberate* existing

amongst the mandates for that term. *A* receives £96 in one tally raised in his own name out of the issues of the King's forests beyond Trent. This was a repayment for services rendered in war. *A*, Bishop of Ely, is repaid £100 lent by him to the Crown at the receipt of the Exchequer.

There was this difference between a simple mandate and the assignment of a tally, that the former was properly payable at sight, whilst the latter was usually 'assigned' upon some incoming source of revenue. In the former case, the payment recorded in the Issue Roll of cash to the order of *A*, or by his own hands, was simply balanced by the revenue incoming at large as set down in the Receipt Roll; whilst in the latter contingency, a special portion of the assessed revenue was notified as having been paid in discharge of *A*'s tally.

An Assigned Tally equivalent to a 'Crossed Cheque.'

On the other hand, let us take the case of another creditor or assignee of the Crown, whom we will likewise, for the sake of clearness, denominate *B*.

The Crown owes this person money, or desires to make an advance to him for the public service, but instead of doing so by a simple mandate or tally in his own name, that is, payable to him at the Exchequer, an assignment is made to him in a more roundabout way. If £100 were due from the Crown, the latter raised a tally in the name of a third person (whom we will call *C*), payable from *C* to *B*. This agent, or intermediate assignee, as he really was, will be found in most cases represented by a farmer, *custos*, or collector of the revenues. In far the majority of cases, however, he was a customer of the Crown. *C*

Second Case of a Double Assignment explained.



therefore receives the usual mandate, which is also his warrant, to pay over to *B* so much out of the proceeds of the Customs of his port, with a promise usually that the same shall be allowed him at the Exchequer on his account. To make the transaction complete, the Crown should likewise address a writ of *computate* to the Barons to authorize the allowance aforesaid; but this missive was not always so employed.

Instances  
from  
Records  
in point.

Thus, in the sixth year of Henry III., the bailiffs of Scarborough are ordered to pay over the farm of their town to William de Harecourt, *custos* of the Castle there, which advance will be computed to them at the Exchequer. In the fifty-fifth year of Henry III., the royal warrant is issued to the justices of *Itincra*, of which the same justices were accomptants. In the forty-fourth year of Edward III., an assignment is made to Henry de Sneyth, Clerk of the Wardrobe, by a tally containing £20 in the name of the Abbot of Cirencester—the latter being probably a collector of the clerical subsidies. The same officer likewise receives an assignment made by two tallies containing £440 in the names of the collectors of the Customs in the port of Boston. These tallies are delivered to Sneyth in lieu of cash for his office. In the same year the Keeper of the Wardrobe receives £200 by the hands of the collectors of Customs in the port of London authorized by the King's writ of *Liberate*.

Third Case  
of a Com-  
plicated

Sometimes the assignment was still further complicated. Thus *B* receives £28 6s. 8d. in two

tallies, raised in the name of *C* (the sheriff of Gloucester), payable by *D* (the men of Bristol, that is, upon their firm). The reason of this double assignment is that though the sheriff was accountable for the *corpus* of the county, the city of Bristol was farmed by its own burgesses, who were the immediate bailees to the Crown. Again, the following transaction is a most intricate one. *B* (the Abbot of Torre) is paid £60 in one tally, raised in the name of *C* (collector of the one-tenth and one-fifteenth for Devon). This money is paid over accordingly by *C* to *B*, being an allowance for so much advanced by *B* to *D*, the Keeper of the Royal Mines in that county, for the works of the said mine. In especial cases, the warrant or mandate to the assignee was in the form of a Privy Seal, likewise remaining of Record "inter mandata de hoc termino." Thus £140 is raised by a tally in the name of the collectors of the port of London, payable to Edward de Balliol, King of Scotland, upon his allowance.

The following are also complex cases of assignment. In the first year of Edward II., the King makes an assignment of the moneys remaining in the hands of the collectors of the port of London, payable to the society of the Friscobaldi, then the principal creditors of the Crown. At the same time, moreover, another mandate is issued to the collectors of Yarmouth, bidding them pay over the equivalent of this advance to the intermediate assignees. In the same reign, the men of Newcastle made a loan of £633 6s. 8d., "ad negotia Regis inde expediendum." In satisfaction of

Assign-  
ment  
(Double)  
explained.

Another  
Case.

Further  
Cases of  
Intricate  
Assign-  
ment.

this loan they received an assignment upon the farm of their own city, payable by dormant writ of *Allocate* at the Exchequer; that is to say, they were allowed to repay themselves out of the moneys which should hereafter become due to the Exchequer.

Direct  
Advance  
not by  
Way of  
Tally.

Very rarely an assignment was made for the benefit of a creditor upon a receiver of the revenue, which was not so entered in the Issue Roll, but only as a direct payment. As a matter of fact, too, it must be mentioned, assignments were frequently violated to suit the convenience of the Government. Thus we have cases in which foreign creditors of the Crown are unable to obtain payment of their credits upon local receivers, by reason that the latter have been commanded, by a special mandate from the Exchequer, to pay over their balance to the Treasury, notwithstanding any assignment in anticipation. To remedy this breach of good faith, the Crown often addresses a strict injunction to the Barons to discontinue that practice forthwith. It may be easily supposed that the chief reason for the existence of this system of disbursing the public revenue is to be found in the convenience to all parties concerned which attended its employment. In a state of society when locomotion was both difficult and dangerous, it was a great advantage to the Crown to obviate the necessity of carrying the treasure collected at a distant port straight to the capital; and so, too, it removed a hardship from the path of a public officer or royal creditor in that he was enabled to receive payment of the salary as principal

Assign-  
ments to  
Public  
Creditors  
dis-  
honoured.

Conveni-  
ence of As-  
signment.

due to him from the hands of a neighbouring tax-gatherer, without incurring the cost and labour of a journey to Westminster.

For example, the journey of a collector of the Customs at a distant port to London, on the King's business, was attended by no small ceremony. In the fifteenth year of Edward II. the collectors of Boston are ordered to convey certain treasure or wares to London, and a writ, or 'letter of safe conduct,' has to be addressed to the Sheriff and other officers concerned to assist and protect the parties in question upon the road, and to furnish them with sufficient means of carriage, etc., at the expense of the Crown, to be defrayed by the collectors themselves out of the treasure in their hands.\* In the forty-fourth year of Edward III. the collectors of Boston were allowed £6 13s. 4d. for the expenses attending the carriage of certain treasure to London, ordered to be despatched on some pressing occasion by mandate of the Treasurer.

Instances  
in Proof  
of this.

The system in question, however, had also its dis-

\* 'Littera de conductu :

'Rex, etc. Cum dilecti servientes nostri Galfridus de Sutton et Ricardus de Franklyn nuper Collectores Custume lanarum, pellium lanutarum, et coriorum in portu de Sancto Botulfo et collectores ejusdem Custume nunc veniant de Sancto Botulfo usque ad Scaccarium nostrum apud Westmonasteriam cum quibus rebus nostris ibidem ducendis. Vobis mandamus quod cum iidem Galfridus et Ricardus et eorum sequaces per vos transitum fecerint, habere facietis eisdem . . . salvum et securum conductum et sufficiens cariagium sumptibus nostris, per manus . . . ipsorum . . . solvendis, etc.'—*Mich. Commiss.* 15 Ed. II., rot. 4.

Abuse of  
Assign-  
ment

advantages. Thus it often happened that a military leader retained in the royal service by contract sealed by indenture, at a stipulated wage for himself and his followers, received an assignment upon some distant branch of the revenue, which assignment, by neglect, or by the non-execution of the contract, was never credited. Then after the lapse of years, it might be, or even after the death of the contractor, himself or his heirs were suddenly required to account for the sum assigned to them, though in effect that assignment had never been carried out.\* In this case, the unfortunate assignee by proxy often had to pay up in full, without any hope of redress; for in those days offices changed hands so rapidly that routine business of this kind was lost sight of in a comparatively short space of time, and the

\* ' Item pur ce que grandes meschiefs ont eschuz devant ces heures as diverses personnes qui furent retenuz ou assignez de servir nostre Sire le Roi par endentures ou sanz endentures . . . et par tiees causes resceurent certaines sommes des Deniers al resceite de l'Eschequier, ou aillours, par assignment, queux sommes furent mys sur eux illoques comme Deniers receuz par voie d'Apprest et currerent en demande en l'eschequer come dette clere; et come que les dites personnes ensi retenuz, leurs heirs, etc., sovent ont demandez . . . d'accompter des tiels sommes . . . ils ne furent mye à ce receuz einz furent mis a suer garant du Prive Seal ou de Grant Seal . . . d'accompter ovesque eux . . . Queux garants lour ont deniez sovent foitz par cause que les Ministres . . . furent morts ou removez . . . devaunt que tieles suites furent commencez . . . a cause que aucun garant voloit que tiel accompt ne deust estre receu forsque soulement de la somme ensi receu d'Apprest, la où greindre somme fuisit due a reson, a grantz meschiefs de diverse personnes.'—*Rot. Parl.*, iii.

individual suffered for the negligence of the authorities.

The mention of this circumstance leads us to the discussion of a point of financial procedure connected with assignment, which has been already alluded to in the introduction to this work. In such a case as that designated above, the proper method was for the assignee to return his tally, whether it were raised in his own name or in the name of a receiver, into the upper Exchequer, to be cancelled with the foil. Thereupon the entry of payment by assignment or otherwise was struck through, and the following memorandum made on the right-hand margin of the Roll: 'Ista particula cancellatur, quia tallia per quam fit assignatio restituitur et dampnatur cum folia.' Again, on the receipt side, the receiver in whose name the tally had been drawn was already credited with the assignment. Therefore, as no such call would now be made upon him, this credit was likewise struck out, and a similar memorandum appended as in the Issue Roll.

Curious  
Species of  
'Cancelled  
Tallies.

Thus in the forty-fourth year of Edward III., William Strete received an assignment by a tally for £200, in the name of the collectors of Kingston-upon-Hull, upon the 4th of December. This tally was presently restored by Strete, and cancelled with the foil, the entry on the Issue Roll being also cancelled, and the usual memorandum entered in its stead. Besides this, it had happened, as usual, that the collectors stood already credited with this sum by

Instances  
from the  
Issue  
Rolls.

an entry in the corresponding Receipt Roll, which entry at the same time debited the amount to the true assignee by the marginal note to the line of receipt—‘On behalf of William Strete.’ But as matters stood, Strete had returned the tally, and therefore no such payment would be made to him by the collectors as had been pre-supposed in the Receipt Roll. Nothing remained then but to cancel the latter entry, which was effected in the same way as in the Issue Roll, the result being *res infecta*. So far, the process in use, though somewhat intricate, is intelligible enough; but it sometimes happens, frequently indeed in a later period, that the entire practice in point is considerably varied. For instance, we find an entry of an assignment made in the usual way in the Issue Roll standing as though it had been made good. In the corresponding portion of the Receipt Roll, however, we find the entry of credit to the collector, or other receiver, cancelled, with the usual memorandum that the tally has been cancelled, but worded in this form, in the left-hand margin of the roll: ‘Mutuum de *B* (the assignee) par *tot* tallias inferius cancellatas, *sive dampnatas*.”

Remark-  
able  
Variations  
in this  
Practice.

This  
System  
hitherto  
undis-  
covered.

Now it may appear strange that the significance of this process has never yet been satisfactorily explained—it must be presumed, on account of the want of attention that has always prevailed with regard to Exchequer finance. It will easily be perceived, however, by means of the foregoing state-

ments, that the following is the true solution of the mystery.

The Crown is in want of funds, and therefore prevails on the assignee to hand back his tally at the Receipt of the Exchequer, where it is cancelled. At the same time, too, the entry in the Receipt Roll is also cancelled. But further, instead of the corresponding entry in the Issue Roll being cancelled to match, it is allowed to stand as though the payment had been effective. Thus the assignee is accountable for the advance, being only protected by the informal note respecting the *mutuum* advanced by him, whilst the collector is no longer credited with the sum in point, this being now available for the Crown's wants in some other quarter.

Explanation of the Mystery.

For example, in the Issue Roll forty-four Edward III. occurs an entry of the payment on the 22nd of January of £288 19s. 5d., in three tallies, to Simon Bochell, one of the creditors of the late Queen Philippa. In the corresponding entry on the Receipt Roll, however, we find that these tallies, which have been drawn upon the collectors of Kingston-on-Hull, are cancelled in two instances, leaving only a balance of £88 19s. 5d. actually paid to Simon. We also find the memorandum of a *mutuum* made in the case of these two items, in the manner above described, on the Receipt Roll.

Instance in point.

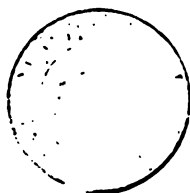
We must bear in mind, however, that such transactions as these are not comparable with the vexatious tyranny displayed in the case of forced 'Benevolences,' but were a regular business transac-

Distinction between a 'Mutuum' and a pure 'Benevolence.'



tion between the Crown and the Accountant. We even find the King himself a party to such expedients, sometimes as a lender, and sometimes as a borrower; and other great persons, including the Queen of Denmark and Sweden, were content to waive their immediate claims upon occasion in the interests of the Public Service.\*

\* For examples of Assignments for the King's Household, etc., in Tudor times, see Appendix to Volume I.



*APPENDIX.*



EXTRACTS FROM RETURNS ILLUSTRATIVE  
OF THE  
CUSTOM-REVENUE, 1303-1660.



TABLE I.  
Analysis of the Great Custom in the Port of London from 32 Edward I. to 8 Edward II.

DATE.	WOOL.			WOOLFELLS.			LEATHER.			CHARGES.			TOTAL.				
	BULK.	RATE.	CUSTOM.	BULK.	RATE.	CUSTOM.	BULK.	RATE.	CUSTOM.	SUR-CHARGES.	£.	s.	d.	£.	s.		
																Sts. Cls.	£.
1 Apr. to Mich. 32-3 Edw. I. ....	4593	6	0	51877	6	8	1501	0	94	0	12	9	13	4	11559	6	54
Mich. 32-3 to Mich. 33-4 do. ....	14537	14	"	49676	"	"	4845	15	14	"	5	6	5	"	319904	16	44
Mich. 33-4 to 24 June 34 do. ....	7946	34	"	56296	"	"	2648	17	84	"	3	9	8	"	2713	18	11
24 June 34 to Mich. 34-5 do. ....	7251	49	"	2631	"	"	2417	6	54	"	0	16	2	"	2420	6	61
Mich. 34-5 to 30 Nov. 35 do. ....	2139	25	"	2211	"	"	713	4	54	"	0	16	2	"	715	15	34
1 Dec. 35 Edw. I. to Mich. 1 Edw. II. ....	12468	4	"	58085	"	"	4156	0	64	"	10	18	5	"	4228	0	91
Mich. to 31 May 1 Edw. II. ....	5374	26	"	32312	"	"	1791	10	0	"	10	7	"	"	11827	17	21
1 June 1 to Mich. 2 do. ....	8682	14	"	16443	"	"	2894	1	94	"	18	5	"	"	2912	9	04
Mich. to 31 March 2 do. ....	5917	50	"	10552	"	"	1672	13	1	"	11	14	"	"	1684	8	91
1 Apr. 2 to Mich. 3 do. ....	7792	41	"	16847	"	"	2930	18	7	"	18	14	"	"	2949	19	84
Mich. 3 to Mich. 4 do. ....	12058	48	"	22476	"	"	4022	19	6	"	22	19	"	"	4048	14	2
Mich. 4 to Mich. 5 do. ....	13942	32	"	20215	"	"	4647	10	94	"	22	9	"	"	4070	19	12
Mich. to 31 Jan. 5 do. ....	3290	39	"	4410	"	"	1096	18	24	"	4	18	"	"	58	40	44
1 Feb. 5 to Mich. 6 do. ....	11423	18	"	12956	"	"	3807	18	94	"	14	14	"	"	1101	16	44
Mich. 6 to Mich. 7 do. ....	16057	47	"	20595	"	"	5352	13	14	"	29	18	"	"	3822	13	31
Mich. 7 to Mich. 8 do. ....	14155	17	"	33598	"	"	4718	9	9	"	37	6	"	"	5382	11	74
Mich. to 15 March 8 do. ....	8793	29	"	9890	"	"	2931	3	10	"	10	19	"	"	4755	16	4

TABLE II.

Accounts of the Collectors of the Ancient Custom and Subsidy in the Port of London from 32 Edward I. to 2 Henry IV.

DATE.	WOOL.			RATE.	WOOL-FELLS.			RATE.	LEATHER.			RATE.
	£	s.	d.		£	s.	d.		£	s.	d.	
1 Apr. 32 to Mich. 32-3 Edw. I.	1501	0	9½	6 8	57	15	1 6 8	0 8	7½	13 4		
Mich. 32-3 to Mich. 33-4 do.	4845	15	1½	..	55	3	11½	3 11	0	..		
Mich. 33-4 to 24 June 34 do.	2648	17	8½	..	62	11	0½	2 6	6½	..		
24 June 34 to Mich. 34-5 do.	2417	16	3½	..	2	18	5½	..	..	..		
Mich. 34-5 to 30 Nov. 35 do.	713	4	5½	..	2	9	1½	0 10	9½	..		
1 Dec. 35 Edw. I. to Mich. 1 Edw. II. ....	4156	0	6½	..	64	10	10½	7 5	8	..		
Mich. 20 31 May 1 do. ....	1791	10	0	..	35	18	0½	0 7	1½	..		
1 June 1 to Mich. 2 do. ....	2894	1	9½	..	18	5	5	..	..	..		
Mich. 1 to 31 Mar. 2 do. ....	1672	13	1	..	11	14	6½	..	..	..		
1 Apr. 2 to Mich. 3 do. ....	2930	18	7	..	18	14	4½	0 4	8	..		
Mich. 3 to Mich. 4 do. ....	4022	19	6	..	24	19	6½	0 12	11½	..		
Mich. 4 to Mich. 5 do. ....	4647	19	9½	..	22	9	4	0 15	8	..		
Mich. 5 to 31 Jan. 5 do. ....	1096	18	2½	..	4	18	2	..	..	..		
1 Feb. 5 to Mich. 6 do. ....	3807	18	9½	..	14	14	6	..	..	..		
Mich. 6 to Mich. 7 do. ....	5352	13	1½	..	29	18	3	0 0	2½	..		
Mich. 7 to Mich. 8 do. ....	4718	9	9	..	37	6	7	..	..	..		
Mich. 10 15 Mar. 8 do. ....	2931	3	10	..	10	19	4	..	..	..		
16 Mar. 8 to 20 Oct. 9 do. ....	2892	8	0½	..	18	19	7½	0 6	4½	..		
20 Oct. 10 18 Apr. 9 do. ....	1289	7	0	..	6	8	8½	0 13	4	..		
19 Apr. 10 to Mich. 10 do. ....	2128	10	0	..	22	4	7½	0 12	10½	..		
Mich. 10 to Mich. 11 do. ....	3918	16	9½	..	21	17	10	0 2	9½	..		
Mich. 11 to Mich. 12 do. ....	3908	5	4½	..	2	16	2	..	..	..		
Mich. 12 to Mich. 13 do. ....	3270	10	9½	..	1	4	2½	..	..	..		
Mich. 13 to Mich. 14 do. ....	4749	5	7½	..	4	2	7½	0 11	10½	..		
Mich. 14 to Mich. 15 do. ....	4255	13	8½	..	1	12	5½	0 15	2½	..		
Mich. 15 to Mich. 16 do. ....	3283	8	8½	..	6	6	6½	..	..	..		
Mich. 16 to Easter 16 do. ....	1976	11	6½	..	0	8	9½	..	..	..		
Easter 16 to 25 Aug. 17 do. ....	1804	18	2½	..	0	13	0	3 2	1½	..		
26 Aug. 17 to Mich. 17 do. ....	748	3	7	..	0	0	9½	..	..	..		
Mich. 17 to Mich. 18 do. ....	3672	7	5½	..	2	2	0½	..	..	..		
Mich. 18 to Mich. 19 do. ....	4275	19	10½	..	8	13	11½	10 0	3½	..		
Mich. 19 to Mich. 20 do. ....	3466	10	0	..	1	3	0½	0 14	10	..		
Mich. 20 Ed. II. to 4 Feb. 1 Edw. III. ....	1866	15	1½	..	0	9	6½	1 4	9	..		
4 Feb. 1 to Mich. 1 do. ....	2497	19	5½	..	0	17	4½	0 19	10	..		
Mich. 1 to 25 Dec. 1 do. ....	386	13	4	..	0	0	7½	0 13	4	..		
26 Dec. 1 to Mich. 2 do. ....	2101	2	4	..	2	0	6	2 1	6	..		
Mich. 2 to 25 Dec. 2 do. ....	669	0	3	..	1	16	7	..	..	..		
26 Dec. 2 to 22 Apr. 3 do. ....	1209	8	8	..	1	6	10	..	..	..		

TABLE II.—continued.

DATE.	WOOL.			RATE.	WOOL-FELLS.			RATE.	LEATHER			RATE.
	£	s.	d.		£	s.	d.		£	s.	d.	
22 Apr. to 29 May 3 Edw. III.	171	0	3	6 8	0 10	2 1/2	6 8	...	...	...	...	
30 May to Mich. 3 do.	1956	12	10	"	0 8	9 1/2	"	...	...	...	...	
Mich. 3 to Mich. 4 do.	3658	6	2	"	0 2	10 1/2	"	...	...	...	...	
Mich. to 14 Nov. 4 do.	257	4	9 1/2	"	...	...	"	...	...	...	...	
15 Nov. to 11 Dec. 4 do.	249	2	10	"	0 0	9 1/2	"	...	...	...	...	
12 Dec. to 24 Dec. 4 do.	49	15	4 1/2	"	...	...	"	...	...	...	...	
25 Dec. 4 to 22 May 5 do.	1472	6	5	"	2 18	8 1/2	"	...	...	...	...	
22 May to Mich. 5 do.	1917	14	1 1/4	"	0 0	10 1/2	"	...	...	...	...	
Mich. 5 to Mich. 6 do.	4313	13	4	"	0 5	3 1/2	"	0 17	9 1/2	13 4	"	
Mich. 7 to Mich. 8 do.	3850	9	9	"	0 12	2	"	0 0	2 1/2	"	"	
Mich. 8 to Mich. 9 do.	4499	9	2 1/2	"	5 11	5 1/2	"	0 13	4	"	"	
Mich. 9 to 24 June 10 do.	2809	0	0	"	1 7	2 1/2	"	...	...	...	...	
24 June to Mich. 10 do.	2166	9	3	"	0 18	4	"	...	...	...	...	
Mich. 10 to 21 Aug. 11 do.	2847	18	8	"	0 14	1	"	...	...	...	...	
21 Aug. to Mich. 11 do.	...	...	...	"	...	...	"	...	...	...	...	
Mich. 11 to Mich. 12 do.	1286	19	9	"	10 16	9	"	10 18	4 1/2	"	"	
Mich. 12 to Mich. 13 do.	983	7	8 1/2	"	9 16	0	"	6 5	4	"	"	
Mich. 13 to Mich. 14 do.	4563	5	6 1/4	"	69 17	5 1/2	"	14 5	0	"	"	
Mich. 14 to Mich. 15 do.	1800	16	11	"	70 18	2 1/2	"	17 4	8 1/2	"	"	
Mich. to 23 Jan. 15 do.	402	5	7 1/2	"	37 2	4 1/2	"	7 2	0	"	"	
24 Jan. to Mich. 16 do.	1378	17	11 1/2	"	52 18	5 1/2	"	12 11	1 1/2	"	"	
Mich. to 30 Nov. 16 do.	1194	3	4	"	9 14	8	"	1 1	2 1/2	"	"	
30 Nov. 16 to Mich. 17 do.	1661	14	10 1/2	"	65 13	0 1/2	"	6 4	4 1/2	"	"	
Mich. 17 to 20 July 18 do.	1750	17	0 1/2	"	36 3	2	"	1 10	8 1/2	"	"	
4 Nov. 25 to Mich. 26 do.	2869	19	9	"	105 11	9 1/2	"	0 2	9 1/2	"	"	
Mich. 26 to Mich. 27 do.	2690	16	3 1/2	"	43 11	5 1/2	"	...	...	"	"	
† Mich. 27 to Mich. 28 do.	7598	6	8 1/2	"	209 16	7 1/2	"	0 0	4 1/2	"	"	
Mich. 28 to Mich. 29 do.	4890	16	5	"	131 13	4 1/2	"	...	...	"	"	
Mich. to 16 Oct. 29 do.	234	0	11	"	2 8	5 1/2	"	...	...	"	"	
16 Oct. 29 to Mich. 30 do.	4909	4	10 1/2	"	130 6	2 1/2	"	...	...	"	"	
Mich. 30 to Mich. 31 do.	6267	17	9 1/2	"	146 13	3 1/2	"	0 3	4 1/2	"	"	
Mich. 31 to Mich. 32 do.	6067	12	6 1/2	"	154 8	6 1/2	"	1 5	7 1/2	"	"	
Mich. to 18 Jan. 32 do.	1533	15	11	"	31 0	5 1/2	"	...	...	"	"	
† 18 Jan. 32 to Mich. 33 do.	26197	16	5	50 0	1198 2	6	50 0	...	...	100 0	0	
Mich. 33 to Mich. 34 do.	39732	1	5 1/2	"	1570 16	4	"	0 2	0	"	"	
Mich. 34 to 9 Apr. 35	15696	10	5 1/2	"	413 11	0	"	...	...	"	"	
9 Apr. to Mich. 35 do.	14874	2	10	"	481 19	10	"	...	...	"	"	

\* No Returns from July 18 to 4 November 25 Edward III.  
 † The New Custom collected with the Old from 12 Nov. 27, Edw. III.  
 ‡ The Old and New Customs and Subsidy included from this date.

TABLE II.—continued.

DATE.	CUSTOMS AND SUBSIDY.	RATES.			
		WOOL AND WOOLFELLS.		LEATHER.	
	£ s. d.	s. d.	s. d.	s. d.	s. d.
Mich. 35 to Mich. 36					
Edw. III.* ...	55307 3 9½	50 0		100 0	
9 Feb. to Mich. 37 do.	19864 17 7½	26 8 & 30 0		53 4 & 60 0	
Mich. 37 to Mich. 38 do.	21014 13 0	" "	" "	" "	" "
Mich. 38 to Mich. 39 do.	35363 19 6½	" "	" "	" "	" "
Mich. 39 to Mich. 40 do.	38530 5 6½	46 8 & 50 0		93 4 & 100 0	
Mich. 40 to Mich. 41 do.	35863 19 0½	" "	" "	" "	" "
Mich. to 8 Dec. 41 do.	2733 19 0½	" "	" "	" "	" "
8 Dec. 41 to 8 Aug. 42					
do. ...	20909 17 5½	" "	" "	" "	" "
8 Aug. to Mich. 42 do.	3000 14 1½	" "	" "	" "	" "
Mich. 42 to Mich. 43					
do. ...	33288 15 11½	43 4 & 46 8½		" "	" "
Mich. 43 to Mich. 44					
do. ...	26673 1 10½	50 0½ & 53 4		100 0½ & 106 8	
Mich. 44 to Mich. 45					
do. ...	37065 18 1½	" "	" "	" "	" "
Mich. 45 to Mich. 46					
do. ...	34892 7 5½	[...]	"	[...]	"
Mich. 46 to Mich. 47					
do. ...	28991 3 7	" "	" "	" "	" "
Mich. to 11 Jan. 47 do.	10219 2 0½	" "	" "	" "	" "
11 Jan. 47 to 26 Feb.					
48 do. ...	4167 4 9	" "	" "	" "	" "
26 Feb. to Mich. 48 do.	13426 18 6	" "	" "	" "	" "
Mich. 48 to 26 July 49					
do. ...	20464 19 0½	" "	" "	" "	" "
26 July to 15 Nov. 49 do.	11109 5 2½	" "	" "	" "	" "
Mich. 49 to 16 Oct. 50					
do. ...	25300 9 3½	" "	" "	" "	" "
16 Oct. 50 to 21 June					
51 do. ...	15143 0 5½	" "	" "	" "	" "
22 June to 24 Aug. 1					
Rich. II. ...	211 16 10½	" "	" "	" "	" "
24 Aug. 1 to Mich. 2 do.	44819 15 7	" "	" "	" "	" §
Mich. 2 to Mich. 3 do.	23781 8 3½	" "	" "	" "	" "
Mich. 3 to Mich. 4 do.	23180 7 6½	" "	" "	" "	" "
Mich. 4 to Mich. 5 do.	23062 19 1	" "	" "	" "	" "
Mich. 5 to Mich. 6 do.	26743 14 7½	" "	" "	" "	" "
Mich. 6 to Mich 7 do.	14346 1 2	" "	" "	" "	" "

\* Totals of the Old and New Custom and Subsidy amalgamated from this date.

† 240 woolfells to the sack from this date.

‡ Aliens only export.

§ Separate Account taken for Custom and Subsidy by special order of Parliament.

TABLE II.—continued.

DATE.	CUSTOMS AND SUBSIDY.			RATES.			
				WOOL AND WOOLFELLS.		LEATHER.	
	£	s.	d.	s.	d.	s.	d.
Mich. 7 to Mich. 8 Ric. II. ...	23598	3	2½	50	0 & 53	4	100 0 & 106 8
Mich. 8 to Mich. 9 do.	15312	14	11½	"	"	"	"
Mich. 9 to Mich. 10 do.	17047	16	3½	49	0 & 53	4	98 " 0 & 106 " 8
Mich. 10 to 20 Jan. 10 do.	10241	10	5	"	"	"	"
20 Jan. 10 to 24 June 11 do. ...	9394	17	3½	"	"	"	"
24 June to Mich. 11 do.	4069	6	3½	"	"	"	"
Mich. 10 to 1 Dec. 11 do.	4946	19	1½	"	"	"	"
1 Dec. to 4 Feb. 11 do.	4572	9	10½	"	"	"	"
4 Feb. to All Souls 12 do. ...	8716	7	6	50*	0 & 53	4	100 0 & 106 8
All Souls 12 to All Souls 13 do. ...	16965	6	2½	"	"	"	"
All Souls to Purification 13 do. ...	8267	12	8½	"	"	"	"
Purification 13 to 30 Nov. 14 do. ...	13944	3	4½	"	"	"	"
30 Nov. to 3 Jan. 14 do.	...	...	...	"	"	"	"
3 Jan. 14 to 8 Dec. 15 do. ...	12868	11	5½	"	"	"	"
8 Dec. 15 to 23 July 16 Ric. II. ...	14468	10	4	[..]†	"	[..]	"
23 July 16 to Mich. 17 do. ...	21505	8	11½	"	"	"	"
Mich. 17 to Mich. 18 do. ...	15726	5	4½	"	"	"	"
Mich. 18 to Mich. 19 do.	15987	9	6	"	"	"	"
Mich. 19 to Mich. 20 do. ...	12757	19	7½	"	"	"	"
Mich. 20 to 17 Feb. 20 do.	3599	0	0	"	"	"	"
17 Feb. 20 to Mich. 21 do. ...	12182	1	5½	"	"	"	"
Mich. 21 to 16 June 21 do.	8328	18	4	"	‡ & 60	0	" & 120 0
16 June 21 to Mich. 22 do. ...	4706	10	4	"	"	"	"
Mich. 22 Ric. II. to 12 Oct. 1 Hen. IV. ...	15615	18	7½	"	"	"	"
12 Oct. to Mich. 1 do.	13234	2	1	"	"	"	"
Mich. 1 to 18 Nov. 2 do. ...	1783	5	10	"	[..]§	"	[..]
18 Nov. to 4 June 2 do.	6345	1	5½	"	[..]§	"	[..]

\* From 11 June 12 Ric. II.

† From 24 Jan. 21 Ric. 2.

‡ Aliens only export.

§ No aliens export.



TABLE III.—Analysis of the New Custom in the Port London from 16 to 20 Edward II.

DATE	WOOL.				WOOLFELLS.				LEATHER.				TOTAL				
	CUSTOM.		RATE.		CUSTOM.		RATE.		CUSTOM.		RATE.		£	s.			
	£	s.	d.	s.	d.	£	s.	d.	s.	£	s.	d.	s.	£	s.		
20 July to 27 Oct. 16 Edward II. ...	171	1	11	3	4	...	...	...	...	...	...	...	...	171	1		
27 Oct. 16 to Mich. 17 do. ...	507	19	5½	..	..	0	0	10½	3	4	1	5	11	6	8	509	6
Mich. 17 to Mich. 18 do. ...	506	5	11½	..	..	0	0	11½	..	4	15	11	..	..	..	911	2
Mich. 18 to 22 Sept. 19 do. ...	883	15	8	..	..	2	11	2½	..	1	7	5	..	..	..	887	14
22 Sept. 19 to Mich. 20 do. ...	974	1	1½	..	..	0	5	4½	..	0	19	5	..	..	..	975	5
Mich. to 1 Dec. 20 do. ...	119	12	11½	..	..	..	..	..	..	..	..	..	..	..	..	119	12

## EXPORTED.

DATE	CLOTHS DYED IN GRAIN.		PARTI-COLOURED CLOTHS.		UNDYED CLOTHS.		POUNDAQE.		WAX.		TOTAL			
	CUSTOM.	RATE.	CUSTOM.	RATE.	CUSTOM.	RATE.	CUSTOM.	RATE.	CUSTOM.	RATE.				
	£	s.	d.	s.	£	s.	d.	s.	£	s.	d.	s.	£	
20 July to 27 Oct. 16 Edward II. ...	...	...	...	...	...	...	...	...	14	0	0	3	...	14
27 Oct. 16 to Mich. 17 do. ...	...	...	...	...	...	...	...	...	106	0	0	..	...	106
Mich. 17 to Mich. 18 do. ...	...	...	...	...	...	...	...	...	117	13	0	..	...	117
Mich. 18 to 22 Sept. 19 do. ...	...	...	...	...	...	...	...	...	8	14	8½	..	...	8
22 Sept. 19 to Mich. 20 do. ...	...	...	...	...	...	...	...	...	16	7	8½	..	...	16
Mich. to 1 Dec. 20 do. ...	...	...	...	...	...	...	...	...	6	13	4	..	...	6

## IMPORTED.

20 July to 27 Oct. 16 Edward II. ...	...	...	...	...	7	6	0	1	8	9	0½	..	...	15									
27 Oct. 16 to Mich. 17 do. ...	1	10	0	2	7	19	0	1	6	3	6	10	0	..	8	4	0	..	25	0	9	1	369
Mich. 17 to Mich. 18 do. ...	2	3	0	..	10	17	6	..	39	1	10	3	..	6	0	0	..	52	2	3	..	462	
Mich. 18 to 22 Sept. 19 do. ...	2	6	0	..	8	5	0	..	455	19	10	..	145	12	6	..	40	10	6	..	652		
22 Sept. 19 to Mich. 20 do. ...	2	18	0	..	3	19	6	..	23	1	15	0	..	90	11	8	..	19	18	6	..	349	
Mich. to 1 Dec. 20 do. ...	0	14	0	..	0	9	0	..	75	7	0	..	6	13	4	..	1	6	0	..	84		

TABLE IV.  
Analysis of the New Custom in the Port of London from 32 Edward I. to 5 Edward II.

DATE.	WOOL.			WOOLFELLS.			LEATHER.			TOTAL.	
	BULK.	RATE.	CUSTOM.	BULK.	RATE.	CUSTOM.	BULK.	RATE.	CUSTOM.	SUR.	TOTAL.
	<i>Sks. Cts.</i>	<i>s. d.</i>	<i>£ s. d.</i>	<i>Fils.</i>	<i>s. d.</i>	<i>£ s. d.</i>	<i>Lat. Dir. Hds.</i>	<i>s. d.</i>	<i>£ s. d.</i>	<i>s. d.</i>	<i>£ s. d.</i>
1 Apr. 32 to Mich. ...	2907 2	3 4	484 10 1½	44031	3 4	24 9 3½	0 10 7	6 8 0	3 7	1 3½	509 4 4
Mich. 32-3 to Mich. ...	6667 1	"	1111 3 4½	26027	"	14 9 2½	1 19 4	"	0 13 1½	3 6½	1126 9 3½
Mich. 33-4 to 24 June ...	3389 37	"	564 19 0½	39352	"	21 17 3½	1 8 4	"	0 9 5½	2 7	587 8 4½
24 June 34 to Mich. ...	3506 6	"	584 7 0½	211	"	0 2 8½	"	"	"	0 11½	584 10 9
Mich. 34-5 to 30 Nov. ...	986 47	"	164 9 8½	1840	"	1 0 5½	0 16 2	"	0 5 5	0 7½	165 16 2½
35 do. ...	4416 51	"	736 3 3½	40027	"	22 4 10½	9 12 0	"	3 4 0½	2 6½	761 14 8½
1 Dec. 35 Edw. I. to Mich. I Edw. II. ...	1270 45	"	211 16 2½	20068	"	11 3 0½	0 8 5	"	0 2 10	1 2½	223 3 3½
Mich. to 31 May	3703 42	"	617 6 0½	14900	"	7 16 4½	"	"	"	1 2½	625 3 7½
1 Edw. II. ...	1799 1	"	299 16 8½	4166	"	2 6 3½	"	"	"	0 11½	302 3 11½
1 June 1 to Mich. ...	3124 21	"	520 14 8½	12346	"	6 17 2½	0 7 0	"	0 2 4	1 3½	527 15 6
2 do. ...	3528 27	"	588 1 8½	15453	"	8 11 9	0 19 3	"	0 6 5½	1 7½	597 9 7½
Mich. to 31 March	4477 5	"	746 3 8	14236	"	7 18 3½	0 1 4	"	0 0 5½	2 2½	754 4 7½
1 Apr. 2 to Mich. ...		"			"			"			
3 do. ...		"			"			"			
Mich. 3 to Mich. 4 do. ...		"			"			"			
Mich. 4 to Mich. 5 do. ...		"			"			"			

TABLE IV.—continued.

## EXPORTED.

DATE.	CLOTHS DYED IN GRAIN.			PARTI-COLOURED CLOTHS.		
	BULK.	RATE.	CUSTOM.	BULK.	RATE.	CUSTOM.
	<i>Cts.</i>	<i>s. d.</i>	<i>£ s. d.</i>	<i>Cts.</i>	<i>s. d.</i>	<i>£ s. d.</i>
1 Apr. 32 to Mich. 32-3 Edw. I. ...	11½	2 0	1 3 0	19½	1 6	1 9 7
Mich. 32-3 to Mich. 33-4 do. ...	5½	..	0 11 6	8½	..	0 12 4½
Mich. 33-4 to 24 June 34 do. ...	13	..	1 6 0	7½	..	0 11 3
24 June 34 to Mich. 34-5 do. ...	4	..	0 8 0	...	...	...
Mich. 34-5 to 30 Nov. 35 do. ...	...	...	...	...	...	...
1 Dec. 35 Edw. I. to Mich. 1 Edw. II. ...	...	...	...	3½	..	0 5 7
Mich. to 31 May 1 Edw. II. ...	...	...	...	...	...	...
1 June 1 to Mich. 2 do. Mich. to 31 March 2 do. ...	6	..	0 12 0	2	..	0 3 0
1 Apr. 2 to Mich. 3 do. Mich. 3 to Mich. 4 do. Mich. 4 to Mich. 5 do. ...	...	...	...	3	..	0 4 6

## IMPORTED.

1 Apr. 32 to Mich. 32-3 Edw. I. ...	44	2 0	4 8 0	254	1 6	19 1 0
Mich. 32-3 to Mich. 33-4 do. ...	343½	..	34 7 6	448½	..	33 12 4½
Mich. 33-4 to 24 June 34 do. ...	75½	..	7 10 6	109	..	8 3 6
24 June 34 to Mich. 34-5 do. ...	11	..	1 2 0	34	..	2 8 0
Mich. 34-5 to 30 Nov. 35 do. ...	54	..	5 8 0	60	..	4 10 0
1 Dec. 35 Edw. I. to Mich. 1 Edw. II. ...	45½	..	4 11 6	210½	..	19 10 4½
Mich. to 31 May do. ...	31	..	3 2 0	200	..	15 0 0
1 June 1 to Mich. 2 do. Mich. to 31 March 2 do. ...	29½	..	2 19 0	53	..	3 19 6
1 Apr. 2 to Mich. 3 do. Mich. 3 to Mich. 4 do. Mich. 4 to Mich. 5 do. ...	20	..	2 0 0	54½	..	4 2 1½
	3	..	0 6 0	...	...	...
	8	..	0 16 0	24	..	1 16 0

TABLE IV.—continued.

EXPORTED.

UNDYED CLOTHS.				POUNDAGE.				WAX.				SUR-CHARGE.	TOTAL.		
BULK.	RATE.	CUSTOM.		BULK.	RATE.	CUSTOM.		BULK.	RATE.	CUSTOM.					
Cls.	s.	£	s. d.	£	s. d.	d.	£	s. d.	Kintls.	s.	£	s. d.	d.	£	s. d.
160½	1	8	0 3	1561	3 4	3	19	10 3	...	...	...	2½	30	3 3½	
154½	"	7	14 1½	5135	11 4	"	64	3 10½	½	1	0 0 6	8	73	3 0½	
69½	"	3	9 6	2084	13 4	"	26	1 2	...	...	...	6½	31	8 5½	
1	"	0	1 0	735	3 1	"	9	3 9	...	...	...	2½	9	12 11½	
...	...	...	...	773	19 4	"	9	13 6	...	...	...	3½	9	13 9½	
23½	...	1	4 1	3850	2 2	"	48	2 6½	...	...	...	9½	49	13 0	
...	...	...	...	2490	9 7	"	31	2 7½	...	...	...	4½	31	3 0	
7	"	0	7 0	1432	13 4	"	17	18 2	...	...	...	2½	19	0 4½	
...	...	...	...	2046	17 6	"	25	11 8½	...	...	...	4	25	16 6½	
6	"	0	6 0	1219	6 11	"	15	4 10	...	...	...	1½	15	10 11½	
3	"	0	3 0	1102	9 11	"	13	15 7½	...	...	...	0½	13	18 8	
7	"	0	7 0	2851	0 0	"	35	12 10½	...	...	...	5½	36	0 4½	

IMPORTED.

1640½	1	82	0 9	8496	2 7	3	106	4 0½	568½	1	19	10 3	3	231	4 3½
6084½	"	304	4 9	22406	8 4	"	278	17 6	1037½	"	51	17 9	8	703	0 6½
2681	"	134	1 6	11064	2 2	"	138	0 6½	651	"	33	1 0	6½	320	17 6½
491	"	24	11 0	4305	4 3	"	53	16 3½	47½	"	2	7 9	2½	84	5 3½
1095	"	54	15 0	4407	9 10	"	55	1 10	239½	"	11	19 9	3½	131	14 10½
5257½	"	262	17 10	21021	4 1½	"	262	15 0	736½	"	36	16 9	8½	586	12 2
5933½	"	206	13 9	18530	6 8	"	231	14 10	1006½	"	50	6 10	4½	596	17 9½
1326½	"	66	6 6	7988	8 10	"	99	17 0½	222	"	11	2 0 3	3	181	5 3½
3635½	"	181	15 6	11314	8 10	"	141	8 7½	451	"	22	11 0	4½	353	17 11½
3171½	"	158	11 6	10022	1 10	"	125	3 9½	113½	"	5	13 9	1½	295	11 3½
233	"	11	13 9	5694	16 10	"	71	5 8½	77	"	3	17 0	0½	87	2 6
8838	"	291	18 4	18805	0 10	"	235	1 34	765	"	38	5 0	5½	567	17 0½

TABLE V.

*Accounts of the Collectors of the New Custom in the Port of London from 32 Edward I. to 1 Henry IV.*

DATE.	CUSTOM.		
	£	s.	d.
1 April 32 to Mich. 32-3 Edward I. ....	770	11	11
Mich. 33 to Mich. 33-34 do. ....	1902	12	10½
Mich. 34 to 24 June 34 do. ....	939	14	4½
24 June 34 to Mich. 34-5 do. ....	678	8	11
Mich. 35 to 30 Nov. 35 do. ....	307	4	10
1 Dec. 35 Edward I. to 1 Mich. Edward II. ....	1397	19	10½
Mich. to 31 May 1 do. ....	851	4	1
1 June 1 to Mich. 1-2 do. ....	825	9	4½
Mich. to 31 March 2 do. ....	681	18	5½
1 April 2 to Mich. 2-3 do. ....	838	17	8½
Mich. 3 to Mich. 3-4 do. ....	698	10	9½
Mich. 4 to Mich. 4-5 do. ....	1358	2	0½
20 July to 27 Oct. 16 do. ....	200	16	11½
27 Oct. 16 to Mich. 16-17 do. ....	984	10	0
Mich. 17 to Mich. 17-18 do. ....	1491	8	10
Mich. 18 to 22 Sept. 18-19 do. ....	1549	2	10½
22 Sept. 19 to Mich. 19-20 do. ....	1340	16	3½
Mich. to 1 Dec. 20 do. ....	210	15	7½
1 Dec. 20 Edward II. to 29 Jan. 1 Edward III. ....	310	7	11
29 Jan. to Mich. 1 Edward III. ....	364	4	7½
26 Oct. 1 to Mich. 2 do. ....	506	12	10½
Mich. 2 to 2 Feb. 3 do. ....	231	16	10
3 Feb. to Mich. 3 do. ....	621	10	2
Mich. 3 to 11 May 4 do. ....	323	19	6½
11 May to Mich. 4 do. ....	231	18	4½
Mich. 4 to 12 May 5 do. ....	423	6	3½
12 May to Mich. 5 do. ....	330	5	3½
Mich. to 28 Oct. 5 do. ....	27	1	9½
28 Oct. 5 to 2 Feb. 6 do. ....	223	6	1½
2 Feb. to Mich. 6 do. ....	680	12	5½
Mich. 6 to Mich. 7 do. ....	1094	15	6
Mich. 7 to Mich. 8 do. ....	1136	5	11½
Mich. 8 to Mich. 9 do. ....	1027	18	0½

Appendix.

DATE.	CUSTOM.
	£ s. d.
Mich. 9 to Mich. 10 Edward III. ...	603 14 6½
Mich. 10 to 12 Feb. 11 do. ...	18 3 1
12 Feb. to Mich. 11 do. ...	85 12 8½
Mich. 11 to Mich. 12 do. ...	567 0 4½
Mich. 12 to Mich. 13 do. ...	117 2 11½
Mich. 13 to 8 March 14 do. ...	58 19 0½
8 March to Mich. 14 do. ...	115 6 11½
Mich. 14 to Mich. 15 do. ...	227 18 6½
Mich. 15 to Mich. 16 do. ...	197 2 4½
Mich. 16 to 30 July 17 do. ...	329 10 3
* * * *	* * *
4 Nov. 25 to Mich. 26 do. ...	416 10 3½
Mich. 26 to Mich. 27 do. ...	1851 1 5½
Mich. to 12 Nov. 27 do. ...	1006 12 11
Mich. 28 to Mich. 29 do. ...	314 10 1½
Mich. 29 to Mich. 30 do. ...	432 17 2½
Mich. 30 to Mich. 31 do. ...	484 2 9
Mich. 31 to Mich. 32 do. ...	466 17 0½
Mich. 32 to Mich. 33 do. ...	621 11 4½
Mich. 33 to Mich. 34 do. ...	547 1 6½
Mich. 34 to 12 July 35 do. ...	423 10 6½
12 July to Mich. 35 do. ...	28 17 0½
Mich. 35 to Mich. 36 do. ...	695 15 10½
Mich. 36 to Mich. 37 do. ...	659 0 10½
Mich. 37 to 19 June 38 do. ...	458 2 4½
19 June to Mich. 38 do. ...	311 10 1½
Mich. 38 to 6 July 39 do. ...	504 16 0
6 July to Mich. 39 do. ...	308 13 0½
Mich. 39 to 30 Jan. 40 do. ...	201 15 3½
30 Jan. to Mich. 40 do. ...	664 0 9
Mich. to 19 Nov. 40 do. ...	135 7 8½
19 Nov. 40 to Mich. 41 do. ...	970 7 9½
Mich. 41 to Mich. 42 do. ...	998 4 7½
Mich. 42 to Mich. 43 do. ...	931 13 11
Mich. 43 to 31 May 44 do. ...	681 0 2½
31 May to 8 June 44 do. ...	* * *
8 June to Mich. 44 do. ...	287 2 8½
Mich. 44 to Mich. 45 do. ...	1009 1 11½
Mich. 45 to Mich. 46 do. ...	1211 4 6½
Mich. to 24 Dec. 46 do. ...	276 11 8

DATE.	CUSTOM.		
	£	s.	d.
* * * * *	*	*	*
25 March to 23 April 49 Edward III. ...	184	17	10
23 April to 24 Aug. 49 do. ...	244	4	1
24 Aug. to 1 Oct. 49 do. ...	52	13	6
1 Oct. 49 to 20 Feb. 50 do. ...	271	16	11
20 Feb. 50 to 21 June 1 Richard II. ...	362	1	0
22 June to Mich. 1 do. ...	302	7	2
Mich. 1 to Mich. 2 do. ...	996	16	11
Mich. 2 to Mich. 3 do. ...	889	15	5
Mich. 3 to Mich. 4 do. ...	832	8	7
Mich. to 1 March 4 do. ...	347	14	8
1 to 27 March 4 do. ...	79	12	6
27 March 4 to Mich. 5 do. ...	445	5	4
Mich. 5 to Mich. 6 do. ...	929	12	6
Mich. to 5 Dec. 6 do. ...	170	5	1
5 Dec. 6 to Mich. 7 do. ...	603	11	1
Mich. 7 to 3 July 8 do. ...	773	17	11
3 July 8 to Mich. 9 do. ...	1087	14	5
Mich. 9 to Mich. 10 do. ...	1014	16	11
Mich. to 15 March 10 do. ...	560	15	6
15 March 10 to Mich. 11 do. ...	506	10	5
Mich. 11 to Mich. 12 do. ...	1008	15	10
Mich. to 25 May 12 do. ...	983	12	1
25 May 12 to 2 Feb. 13 do. ...	951	0	6
2 Feb. 13 to Mich. 14 do. ...	825	14	5
Mich. 14 to Mich. 15 do. ...	1291	18	4
Mich. 15 to 8 Aug. 16 do. ...	1441	17	8
8 Aug. 16 to Mich. 17 do. ...	2130	2	8
Mich. 17 to Mich. 18 do. ...	1703	11	10
Mich. 18 to Mich. 19 do. ...	1953	8	8
* * * * *	*	*	*
10 Dec. 20 to Mich. 21 do. ...	1346	12	7
Mich. to 19 May 21 do. ...	672	10	3
19 May 21 to Mich. 22 do. ...	1031	7	9
Mich. 22 to 6 Oct. 1 Henry IV. ...	1371	8	2

TABLE VI.

*Value of the Customs paid by Aliens from 12 Nov. 27 to Mich. 37 Edward III.*

DATE.	CUSTOM.		
	£	s.	d.
12 Nov. 27 to Mich. 28 Edward III.* ...	3376	17	7½
Mich. 28 to Mich. 29 do. ... ..	2516	11	3½
Mich. 29 to Mich. 30 do. ... ..	2638	6	4½
Mich. 30 to Mich. 31 do. ... ..	3207	17	7½
Mich. 31 to Mich. 32 do. ... ..	3112	2	5½
Mich. to 18 Jan. 32 do. ... ..	792	10	7½
18 Jan. 32 to Mich. 33 do. ... ..	1746	8	6
Mich. 33 to Mich. 34 do. ... ..	2648	14	9½
Mich. 34 to 9 April 35 do. ... ..	1046	7	9½
9 April to Mich. 35 do. ... ..	991	11	0½
Mich. 35 to Mich. 36 do. ... ..	3587	16	6
9 Feb. to Mich. 37 do.† ... ..	6359	6	6½

\* New Custom on Wools alone collected separately from the other branches of that Custom, and accounted for by the Collectors of the Ancient Custom by Writ dated 12 Nov., 27 Ed. III.

† Denizens forbidden to export after Mich. 37 Edw. III. Licensed only, from this date.



TABLE VII.

*Bulk of the Wool and Woolfells Exported by Alien Merchants, from Mich. 37 Edward III. to Mich. 2 Richard II.*

DATE.	WOOL.		WOOL-FELLS.	
	BULK.	RATE.	BULK.	RATE.
Mich. 37 to Mich. 38 Edward III.*	<i>Sks. cts.</i>	<i>s. d.</i>	<i>300 Fells.</i>	<i>s. d.</i>
...	4206 19	30 0	64206	30 0
Mich. 38 to Mich. 39 do.	1848 15½	..	52574	..
Mich. 39 to Mich. 40 do.	4236 14	50 0	40583	50 0
Mich. 40 to Mich. 41 do.	4295 5½	..	66204	..
Mich. to 8 Dec. 41 do.	486 26	..	2289	..
8 Dec. 41 to 8 Aug. 42 do.	2397 22½	..	13338	..
8 Aug. 42 to Mich. 42 do.	583 11	..		..
Mich. 42† to Mich. 43 do.	8013 26	46 8	32014	46 8
Mich. 43 to Mich. 44 do.	[Aliens only export.]	53 4		
Mich. 44 to Mich. 45 do.	3516 51	..	22284	53 4
Mich. 45 to Mich. 46 do.	[Aliens only export.]	..		
Mich. 46 to Mich. 47 do.	4967 24½	..	35888	..
Mich. to 11 Jan. 47 do.	1512 1½	..	1557	..
26 Feb. to Mich. 48 do.	641 13½	..	4748	..
Mich. 48 to 26 July 49 do.	2893 46½	..	20316	..
26 July to 15 Nov. 49 do.	3124 40½	..	38001	..
15 Nov. 49 to 16 Oct. 50 do...	1015 33	..	7361	..
16 Oct. 50 to 21 June 51 do...	121 31	..	46485	..
22 June to 24 Aug. 1 Ric. II.	1208 28½	..	1501	..
24 Aug. 1 to Mich. 2 do.‡ ...	2080 7	..		

\* Chiefly aliens export from this date during remainder of the reign.

† 240 fells rated as a sack from this date.

‡ Old and New Customs and Subsidy collected separately, by writ 10 Oct. 2 Ric. II

TABLE VIII.  
Year-totals of the Ancient Custom and Subsidy in the  
Port of London, 1304-1401.

DATE.	CUSTOM.		
	£	s.	d.
1 April 32 to Mich. 32-3 Edward I. ...	1559	4	5½
Mich. 33 to Mich. 33-4 do. ...	4904	10	1
Mich. 34 to Mich. 34-5 do. ...	5314	0	1
Mich. 35 Edward I. to Mich. 1 Edward II.	4944	1	6
Mich. 1 to Mich. 1-2 do. ...	4740	2	5
Mich. 2 to Mich. 2-3 do. ...	4634	5	2½
Mich. 3 to Mich. 3-4 do. ...	4048	11	11½
Mich. 4 to Mich. 4-5 do. ...	4671	4	9½
Mich. 5 to Mich. 5-6 do. ...	4923	19	8
Mich. 6 to Mich. 6-7 do. ...	5382	11	7½
Mich. 7 to Mich. 7-8 do. ...	4755	16	4
Mich. 8 to 20 Oct. 8-9 do. ...	5853	17	2½
20 Oct. 9 to Mich. 9-10 do. ...	3447	16	7
Mich. 10 to Mich. 10-11 do. ...	3940	17	5½
Mich. 11 to Mich. 11-12 do. ...	3911	1	6½
Mich. 12 to Mich. 12-13 do. ...	3272	1	0½
Mich. 13 to Mich. 13-14 do. ...	4754	0	1½
Mich. 14 to Mich. 14-15 do. ...	4258	1	5
Mich. 15 to Mich. 15-16 do. ...	3289	15	3
Mich. 16 to Mich. 16-17 do. ...	4533	18	1
Mich. 17 to Mich. 17-18 do. ...	3674	9	5½
Mich. 18 to Mich. 18-19 do. ...	4294	14	1½
Mich. 19 to Mich. 19-20 do. ...	3468	7	10½
Mich. 20 Edward II. to Mich. 1 Edward III.	4368	6	1½
Mich. 1 to Mich. 2 do. ...	2492	11	7½
Mich. 2 to Mich. 3 do. ...	4010	4	5
Mich. 3 to Mich. 4 do. ...	3658	9	0½
Mich. 4 to Mich. 5 do. ...	3949	3	10½
Mich. 5 to Mich. 6 do. ...	4314	16	5½
Mich. 7 to Mich. 8 do. ...	3851	2	1½
Mich. 8 to Mich. 9 do. ...	4505	14	0
Mich. 9 to Mich. 10 do. ...	4977	14	9½
Mich. 10 to Mich. 11 do. ...	2848	12	9
Mich. 11 to Mich. 12 do. ...	1308	14	10½

DATE.	CUSTOM.		
	£	s.	d.
Mich. 12 to Mich. 13 Edward III. ...	999	9	0½
Mich. 13 to Mich. 14 do. ...	4647	8	0
Mich. 14 to Mich. 15 do. ...	1888	19	10
Mich. 15 to Mich. 16 do. ...	1890	17	7
Mich. 16 to Mich. 17 do. ...	2938	11	5½
Mich. 17 to 20 July 18 do. ...	1788	10	11½
* * * * *	* * *	* * *	* * *
4 Nov. 25 to Mich. 26 do. ...	2975	14	4½
Mich. 26 to Mich. 27 do. ...	2734	7	9½
Mich. 27 to Mich. 28 do. ...	7808	3	8½
Mich. 28 to Mich. 29 do. ...	5022	9	9½
Mich. 29 to Mich. 30 do. ...	5276	0	5½
Mich. 30 to Mich. 31 do. ...	6414	14	5½
Mich. 31 to Mich. 32 do. ...	6223	6	8½
Mich. 32 to Mich. 33 do. ...	28960	15	4½
Mich. 33 to Mich. 34 do. ...	41302	19	9
Mich. 34 to Mich. 35 do. ...	31466	4	1½
Mich. 35 to Mich. 36 do. ...	55307	3	9½
9 Feb. 37 to Mich. 37 do. ...	19864	17	7½
Mich. 37 to Mich. 38 do. ...	21014	13	0
Mich. 38 to Mich. 39 do. ...	35363	19	6½
Mich. 39 to Mich. 40 do. ...	38530	5	6½
Mich. 40 to Mich. 41 do. ...	35863	19	0½
Mich. 41 to Mich. 42 do. ...	26644	19	7½
Mich. 42 to Mich. 43 do. ...	33288	15	11½
Mich. 43 to Mich. 44 do. ...	26673	1	10½
Mich. 44 to Mich. 45 do. ...	37065	18	1½
Mich. 45 to Mich. 46 do. ...	34892	7	5½
Mich. 46 to Mich. 47 do. ...	28991	3	7
Mich. 47 to Mich. 48 do. ...	27813	5	3½
Mich. 48 to 15 Nov. 49 do....	31574	4	3
Mich. 49 to 16 Oct. 50 do. ...	25300	9	3½
16 Oct. 50 Edward III. to 24 Aug. 1 Richard II. ...	15354	17	3½
24 Aug. 1 to Mich. 2 do. ...	44819	15	7
Mich. 2 to Mich. 3 do. ...	23781	8	3½
Mich. 3 to Mich. 4 do. ...	23180	7	6½
Mich. 4 to Mich. 5 do. ...	23062	19	1
Mich. 5 to Mich. 6 do. ...	26743	14	7½
Mich. 6 to Mich. 7 do. ...	14346	1	2
Mich. 7 to Mich. 8 do. ...	23598	3	2½

DATE.	CUSTOM.		
	£	s.	d.
Mich. 9 to Mich. 10 Richard II. ...	17047	16	3 $\frac{1}{2}$
Mich. 10 to Mich. 11 do. ...	23705	13	11 $\frac{1}{2}$
Mich. 11 to All Souls 12 do. ...	18235	16	5 $\frac{1}{2}$
All Souls 12 to All Souls 13 do. ...	16965	6	2 $\frac{1}{2}$
All Souls 13 to 30 Nov. 14 do. ...	22231	16	1 $\frac{1}{2}$
30 Nov. 14 to 8 Dec. 15 do. ...	12868	11	5 $\frac{1}{2}$
8 Dec. 15 to 23 July 16 do. ...	14463	10	4
23 July 16 to Mich. 17 do. ...	21505	8	11 $\frac{1}{2}$
Mich. 17 to Mich. 18 do. ...	15726	5	4 $\frac{1}{2}$
Mich. 18 to Mich. 19 do. ...	15987	9	6
Mich. 19 to Mich. 20 do. ...	12757	19	7 $\frac{1}{2}$
Mich. 20 to Mich. 21 do. ...	15781	1	5 $\frac{1}{2}$
Mich. 21 to Mich. 22 do. ...	13035	8	8
Mich. 22 Richard II. to Mich. 1 Henry IV. ...	15615	18	7 $\frac{1}{2}$
Mich. 1 to 4 June 2 do. ...	8128	7	3 $\frac{1}{2}$

TABLE IX.

*Year-totals of the New Custom in the Port of London,  
1304—1400.*

DATE.	CUSTOM.		
	£	s.	d.
1 April 32 to Mich. 32-3 Edward I. ...	770	11	11
Mich. 33 to Mich. 33-4 do. ...	1902	12	10 $\frac{1}{2}$
Mich. 34 to Mich. 34-5 do. ...	1618	3	3 $\frac{1}{2}$
Mich. 35 Edward I. to Mich. 1 Edward II. ...	1705	4	8 $\frac{1}{2}$
Mich. 1 to Mich. 1-2 do. ...	1676	13	5 $\frac{1}{2}$
Mich. 2 to Mich. 2-3 do. ...	1520	16	2 $\frac{1}{2}$
Mich. 3 to Mich. 3-4 do. ...	698	10	9 $\frac{1}{2}$
Mich. 4 to Mich. 4-5 do. ...	1358	2	0 $\frac{1}{2}$
* * * * *	*	*	*
20 July 16 to Mich. 16-17 do. ...	1185	6	11 $\frac{1}{2}$
Mich. 17 to Mich. 17-18 do. ...	1491	8	10
Mich. 18 to 22 Sept. 18-19 do. ...	1549	2	10 $\frac{1}{2}$
22 Sept. 19 to Mich. 19-20 do. ...	1340	16	3 $\frac{1}{2}$
Mich. 20 Edward II. to Mich. 1 Edward III. ...	885	8	2 $\frac{1}{2}$
26 Oct. 1 to Mich. 2 do. ...	506	12	10 $\frac{1}{2}$
Mich. 2 to Mich. 3 do. ...	853	7	0
Mich. 3 to Mich. 4 do. ...	555	17	10 $\frac{3}{4}$
Mich. 4 to Mich. 5 do. ...	753	11	7

DATE.	CUSTOM.		
	£	s.	d.
Mich. 5 to Mich. 6 Edward III. ... ..	931	0	4½
Mich. 6 to Mich. 7 do. ... ..	1094	15	6
Mich. 7 to Mich. 8 do. ... ..	1136	5	11½
Mich. 8 to Mich. 9 do. ... ..	1027	18	0½
Mich. 9 to Mich. 10 do. ... ..	603	14	6½
Mich. 10 to Mich. 11 do. ... ..	103	15	9½
Mich. 11 to Mich. 12 do. ... ..	567	0	4½
Mich. 12 to Mich. 13 do. ... ..	117	2	11½
Mich. 13 to Mich. 14 do. ... ..	174	5	11½
Mich. 14 to Mich. 15 do. ... ..	227	18	6½
Mich. 15 to Mich. 16 do. ... ..	197	2	4½
Mich. 16 to 30 July 17 do. ... ..	329	10	3
* * * * *	* * *	* * *	* * *
4 Nov. 25 to Mich. 26 do. ... ..	416	10	3½
Mich. 26 to Mich. 27 do. ... ..	1851	1	5½
Mich. to 12 Nov. 28 do. ... ..	1006	12	11
Mich. 28 to Mich. 29 do. ... ..	314	10	1½
Mich. 29 to Mich. 30 do. ... ..	432	17	2½
Mich. 30 to Mich. 31 do. ... ..	484	2	9
Mich. 31 to Mich. 32 do. ... ..	466	17	0½
Mich. 32 to Mich. 33 do. ... ..	621	11	4½
Mich. 33 to Mich. 34 do. ... ..	547	1	6½
Mich. 34 to Mich. 35 do. ... ..	452	7	7½
Mich. 35 to Mich. 36 do. ... ..	695	15	10½
Mich. 36 to Mich. 37 do. ... ..	659	0	10½
Mich. 37 to Mich. 38 do. ... ..	769	12	6
Mich. 38 to Mich. 39 do. ... ..	813	9	0½
Mich. 39 to Mich. 40 do. ... ..	865	16	0½
Mich. 40 to Mich. 41 do. ... ..	1005	15	5½
Mich. 41 to Mich. 42 do. ... ..	998	4	7½
Mich. 42 to Mich. 43 do. ... ..	931	13	11
Mich. 43 to Mich. 44 do. ... ..	968	2	11
Mich. 44 to Mich. 45 do. ... ..	1009	1	11½
Mich. 45 to Mich. 46 do. ... ..	1211	4	6½
Mich. 46 to Mich. 47 do. ... ..	276	11	8
* * * * *	* * *	* * *	* * *
25 March 49 to 1 Oct. 49 do. ... ..	421	15	6½
1 Oct. 49 Edward III. to Mich. 1 Richard II. ... ..	936	5	2½
Mich. 1 to Mich. 2 do. ... ..	996	16	11½
Mich. 2 to Mich. 3 do. ... ..	889	15	5½

DATE.	CUSTOM.
	£ s. d.
Mich. 3 to Mich. 4 Richard II. ... ..	832 8 7½
Mich. 4 to Mich. 5 do. ... ..	872 12 6½
Mich. 5 to Mich. 6 do. ... ..	929 12 6½
Mich. 6 to Mich. 7 do. ... ..	773 16 2½
Mich. 7 to 3 July 8 do. ... ..	773 17 11½
3 July 8 to Mich. 9 do. ... ..	1087 14 5½
Mich. 9 to Mich. 10 do. ... ..	1014 16 11
Mich. 10 to Mich. 11 do. ... ..	1067 5 11¾
Mich. 11 to Mich. 12 do. ... ..	1008 15 10½
Mich. to 25 May 12 do. ... ..	983 12 1
25 May 12 do. to Mich. 14 do. ... ..	1776 14 11¼
Mich. 14 to Mich. 15 do. ... ..	1291 18 4
Mich. 15 to 8 Aug. 16 do. ... ..	1441 17 8½
8 Aug. 16 to Mich. 17 do. ... ..	2130 2 8½
Mich. 17 to Mich. 18 do. ... ..	1703 11 10½
Mich. 18 to Mich. 19 do. ... ..	1953 8 8½
10 Dec. 20 to Mich. 21 do. ... ..	1346 12 7
Mich. 21 to Mich. 22 do. ... ..	1703 18 0½
Mich. 22 to 6 Oct. 1 Henry IV. ... ..	1371 8 2

*Analysis of the Ancient Custom and Subsidy (London)  
for the Reign of Richard II.*

'Custom and Subsidy, £211 16s. 10½d. Same. <sup>22 June to</sup>  
Geoffrey Chaucer, Comptroller.' <sup>24 Aug.</sup>  
<sup>1 Ric. II.</sup>

'Custom, £6293 6s. 8d. Rates, 6s. 8d. and 13s. 4d.; <sup>24 Aug.</sup>  
denizens 10s., and 20s. aliens. Subsidy, £38,526 8s. 11d. <sup>1 Ric. II.</sup>  
Rates 43s. 4d. and 46s. 8d., denizens and aliens. <sup>10 Mich.</sup>  
<sup>2 Ric. II.</sup>

'Writ to the Barons dated 10 Octr. 2 Ric. II.  
(inter communia Mich. 2 Ric. II.), that whereas it  
has been enacted in Parliament that the whole of  
the Subsidy of Wools, etc., shall be applied by the  
view of certain persons to the war; and that the  
Ancient Custom, namely of 6s. 8d. and 10s., be  
wholly devoted to the expenses of the King's House-  
hold, together with the issues of the Coket, the re-  
turns of the said Subsidy and Custom are to be  
separately entered in the Accounts of the Collectors.

'Nic. Brembre, a Collector; Geoffrey Chaucer, Comptroller.'

Mich.  
2 Ric. II.  
to Mich.  
3 Ric. II.

'Custom and Subsidy, £23,781 8s. 3¼d. Rates, 50s. and 53s. 4d: 100s. and 106s. 8d. 1220 Merchants export.

'A new increase of 13s. 4d. and 26s. 8d. imposed and remitted.

'Nic. Brembre and J. Philpot, Collectors; Geoffrey Chaucer, Comptroller.'

Mich.  
3 Ric. II.  
to Mich.  
4 Ric. II.

'Custom and Subsidy, £23,780 7s. 6¼d. Rates, same. 1296 merchants export.

'Nic. Brembre and J. Philpot, Collectors; Geoffrey Chaucer, Comptroller.'

Mich.  
4 Ric. II.  
to Mich.  
5 Ric. II.

'Custom and Subsidy, £23,062 19s. 1d. Rates, same. 1306 merchants export.

'£500 of above granted to the King for his own person, delivered into the hands of Simon Burghley, under-Chamberlain.

'Nic. Brembre and J. Philpot, Collectors; Geoffrey Chaucer, Comptroller.'

Mich.  
5 Ric. II.  
to Mich.  
6 Ric. II.

'Custom and Subsidy, £26,743 14s. 7¼d. Rates, same. 1536 merchants export.

'Enacted that Denizens or Aliens may export elsewhere than to the Staple, paying Calais Toll. 60 sacks of Aliens' wool so exported paying toll at 19d. per sack, £4 15s.

'Nic. Brembre and J. Philpot, Collectors; Geoffrey Chaucer, Comptroller.'

Mich.  
6 Ric. II.  
to Mich.  
7 Ric. II.

'Custom and Subsidy, £14,346 1s. 2d. Rates, same. 660 merchants export.

'3,000 marks of the above assigned to merchants of Catalonia and Arragon. Projected removal of the Staple to England.

'Nic. Brembre and J. Philpot, Collectors; Geoffrey Chaucer, Comptroller.'

'Custom and Subsidy, £23,598 3s. 2½d. Rates, same. 926 merchants export. Mich. 7 Ric. II. to Mich. 8 Ric. II.

'£500 assigned to the Queen from the Antiqua Custuma. Enactment against the continuance of the Calais Toll. Deniers de Cales (Calais Toll) £183 12s. 10½d. Nic. Brembre and J. Organ (1 July) Collectors; Geoffrey Chaucer, Comptroller.'

'Custom and Subsidy, £15,312 14s. 11½d. Rates, same. 718 merchants export. Calais toll, £65 14s. Mich. 8 Ric. II. to Mich. 9 Ric. II.  
'Nic. Brembre and J. Organ, Collectors; Geoffrey Chaucer, Comptroller.'

'Custom and Subsidy, £17,047 16s. 3¼d. Rates, same. 746 merchants export. Calais toll, £87 12s. 9d. Mich. 9 Ric. II. to Mich. 10 Ric. II.

'Aliens licensed to export to Middleburgh. Ordained that Staple be held in England according to Stat. 27 Ed. 3. Nic. Brembre and J. Organ, Collectors; Geoffrey Chaucer, Comptroller. Assignment to the Treasurer of Calais of 20s. per sack of wool exported for the same period (including 6s. 8d. per sack from 20 Feb. to 24 June 9-10 Ric. II.), by mandate inter Brevia, Hil. 9 Ric. II. Assignment of £500, payable half-yearly, to the Duke of Gloucester out of the Customs of London. £150 only received by him from Mich. to Easter.'

'Custom and Subsidy, £9,394 17s. 3½d. Rates, 49s. and 53s. 4d.; £4 18s. and 106s. 8d. 432 merchants export. Calais Toll, £61 10s. 9d. Mich. 10 Ric. II. to 24 June 11 Ric. II.

'Nic. Brembre and Nic. Exton, Collectors; Adam Yardley, Comptroller (4 Decr. 10 Ric. II.) *vice* Geoffrey Chaucer. Enacted that no fresh imposition be imposed without consent of Parliament. Subsidy expired conditionally 20 Nov. 10 Ric. II. Renewed in the Spring. £500 instead of £600 received by the Duke of Gloucester before Easter 10-11 Ric. II.'



- 24 June  
to Mich.  
11 Ric. II. 'Custom and Subsidy, £4,059 6s. 3½d. Rates, same.  
'170 Merchants export. Calais Toll, £20 5s. 3d.'
- Mich.  
to 1 Dec.  
11 Ric. II. 'Custom and Subsidy, £4,946 19s. 1½d. Rates, same. 206 merchants export. Calais Toll, £21 8s. 8d.'
- 1 Dec. to  
4 Feb.  
11 Ric. II. 'Custom and Subsidy, £4,572 9s. 10½d. Rates, same. 214 merchants export. Calais Toll, £12 18s. 5½d. Staple at Middleburgh.'
- 4 Feb.  
11 Ric. II.  
to All Souls  
12 Ric. II. 'Custom and Subsidy, £8,716 7s. 6d. Rates, same (50s. denizens, from 12 June). 412 merchants export. Calais Toll, £58 8s. 10½d.  
'Assignment of £20,000 to the Lords Appellant paid hereout at the rates of 20s. per sack and 40s. per last. Duke of Gloucester's annuity now regularly paid. Staple at Middleburgh.'
- All Souls  
12 Ric. II.  
to All Souls  
13 Ric. II. 'Custom and Subsidy, £16,965 6s. 2½d. 697 merchants export. Calais Toll, £8 9s. 9½d. Staple at Calais. Rates, 40s. and 43s. 4d.'
- All Souls to  
Purification  
13 Ric. II. 'Custom and Subsidy, £8,287 12s. 8¾d. 347 merchants export. Calais toll, *not answered*. Staple at Calais. Rates, same.'
- Purification  
13 Ric. II.  
to 30 Nov.  
14 Ric. II. 'Custom and Subsidy, £13,944 3s. 4½d. Rates, the same. 737 merchants export. Calais Toll, £7 9s. 7½d. Ordained that the Staple shall be removed to England. Export by denizens forbidden. Staple at Calais.'
- 30 Nov.  
to 3 Jan.  
14 Ric. II. 'Custom and Subsidy, *nil*.'
- 3 Jan.  
14 Ric. II.  
to 8 Dec.  
15 Ric. II. 'Custom and Subsidy, £12,868 11s. 5½d. Rates, 50s. and 53s. 4d., etc. 365 merchants export. Calais Toll, £371 2s. 2½d., on Shipments "ad partes exteras." Staple at Calais.

'Ordained that the grant of Subsidy be void unless the Staple is removed to England. (Repealed by Parl., 15 Ric. II.)'

'Custom and Subsidy, £14,463 10s. 4d. Rates, <sup>8 Dec.</sup> same. 404 merchants export. Calais Toll, <sup>15 Ric. II.</sup> £144 1s. 3d. <sup>to 23 July</sup> on shipments "ad partes exteras." Staple at Calais, <sup>16 Ric. II.</sup> and elsewhere by license.'

'Custom and Subsidy, £21,505 8s. 11 $\frac{3}{4}$ d. Rates, <sup>23 July</sup> the same. 616 merchants export. Calais Toll, <sup>16 Ric. II.</sup> £60 18s. 10d. Staple at Calais, and elsewhere by <sup>to Mich.</sup> license. <sup>17 Ric. II.</sup>

'Custom and Subsidy, £15,726 5s. 4 $\frac{1}{4}$ d. Rates, <sup>Mich.</sup> the same. 496 merchants export. Calais Toll, <sup>17 Ric. II.</sup> £10 12s. 2 $\frac{1}{2}$ d. Staple at Calais, and elsewhere by <sup>to Mich.</sup> license. <sup>18 Ric. II.</sup>

'Custom and Subsidy, £15,987 9s. 6d. Rates, <sup>Mich.</sup> the same. 530 merchants export. Calais Toll, <sup>18 Ric. II.</sup> £7 6s. 3d. Staple at Calais, and elsewhere by <sup>to Mich.</sup> license. <sup>19 Ric. II.</sup>

'Custom and Subsidy, £12,757 19s. 7 $\frac{1}{2}$ d. Rates, <sup>Mich.</sup> same. 454 merchants export. Calais Toll, <sup>19 Ric. II.</sup> £4 13s. 0 $\frac{1}{4}$ d. <sup>to Mich.</sup> Staple at Calais, and elsewhere by license. <sup>20 Ric. II.</sup>

'Custom and Subsidy, £12,182 1s. 5 $\frac{1}{2}$ d. Rates, <sup>Mich.</sup> the same. 412 merchants export. Calais Toll, <sup>20 Ric. II.</sup> £9 5s. 5 $\frac{1}{2}$ d. Staple at Calais, and licenses to <sup>to Mich.</sup> Venice. <sup>21 Ric. II.</sup>

'Custom and Subsidy, £8,328, 18s. 4d. Rates, <sup>Mich.</sup> same. 334 merchants export. Calais Toll, <sup>to 16 June</sup> nil. <sup>21 Ric. II.</sup> Staple fixed at Calais only. £88 5s. 5d. arising from wools at 60s. per sack, licensed by Parliament.'

'Custom and Subsidy, £4,706 10s. 4d. Rates, <sup>16 June</sup> 50s. and 60s., etc. 135 merchants export. Calais <sup>21 Ric. II.</sup> Toll, £9 8s. 1d. Staple at Calais. <sup>to Mich.</sup> <sup>22 Ric. II.</sup>

'Ordnained that licenses against the Staple be void.'

Mich.  
22 Ric. II.  
to 12 Oct.  
1 Hen. IV.

'Custom and Subsidy, £15,615 18s. 7½d. Rates, 50s. and 60s., etc. 587 merchants export. Calais Toll, £10 os. 8½d. Staple at Calais.

'Licenses against the Staple to be repealed.'

*Analysis of the New Custom (London) for the Reign of Richard II.*

Mich.  
1 Ric. II.  
to Mich.  
2 Ric. II.

'New Custom, £996 16s. 11¼d.

'Rate of cloths, etc.: Aliens—Skarlet, 3s. 6d.; Ray, 3s. 1d.; Undyed, 2s. 9d.; Worsted, 1½d.; Double, 1s. 1½d.; Single do., 7½d.

'Denizens—Skarlet, 2s. 4d.; Ray, 1s. 9d.; Undyed, 1s. 2d.; Worsted, 1d.; Double, 9d.; Single do., 5d.

'Custom of Undyed cloths exported, £21 6s. 6½d.

'Poundage of Exports and Imports, £585 5s. 6¾d.'

Mich.  
2 Ric. II.  
to Mich.  
3 Ric. II.

'New Custom, £889 15s. 5¼d.'

Mich.  
3 Ric. II.  
to Mich.  
4 Ric. II.

'New Custom, £832 8s. 7¼d.

'Writ to Collectors, dated 8 Oct. 4 Rich. II., not to levy beyond the "Ancient Customs," and to repay what they have so levied.'

Mich.  
to 4 Mar.  
4 Ric. II.

'New Custom, £347 14s. 8d.

'Custom of Cloth (Aliens), at 5s. 6d., 3s. 3d., and 2s. 9d.'

1 to 27 Mar.  
4 Ric. II.

'New Custom, £79 12s. 6½d.'

27 Mar.  
4 Ric. II.  
to Mich.  
5 Ric. II.

'New Custom, £445 5s. 4d.'

Mich.  
5 Ric. II.  
to Mich.  
6 Ric. II.

'New Custom, £929 12s. 6¾d.

'Custom of Cloth exported, £260 10s. 3¼d.'

'John Hyde and Geoffrey Chaucer, successively Comptrollers.'

'New Custom, £170 5s. 1d. Exoneration of a Collector, and appointment of a new collector by writ.'

Mich.  
to 5 Dec.  
6 Ric. II.

'New Custom, £603 11s. 1½d.'

5 Dec.  
6 Ric. II.  
to Mich.  
7 Ric. II.

'New Custom, £773 17s. 11½d. Collector removed.'

Mich.  
7 Ric. II.  
to 3 July  
8 Ric. II.

'New Custom, £1,087 14s. 5¾d.'

3 July  
8 Ric. II.  
to Mich.  
9 Ric. II.

'"Panni curti mercatorum de Hansâ," 12d. each.'

'Assignment of 12d *per diem* as a Pension, being the first during the reign.'

'New Custom, £1,014 16s. 11d.'

Mich.  
9 Ric. II.  
to Mich.  
10 Ric. II.

'Salary of Collectors, 23 marks (two); 100s. for expenses, and allowance for hired house 33s. 4d.'

'New Custom, £560 15s. 6½d.'

'Geoffrey Chaucer, Comptroller to 13 Dec. Henry Gysores, Comptroller from thence to 15 Mar. William More, Vintner, removed from office of Collector, 15 Mar., under a mandate, "ut se nullatenus intromittat." Collector's salary, 23 marks (two), and 100s. "pro misis et expensis circa collectionem ejusdem Custume."'

Mich.  
to 15 Mar.  
10 Ric. II.

'New Custom, £506 10s. 5½d.'

15 Mar.  
10 Ric. II.  
to Mich.  
11 Ric. II.

'New Custom, £1,008 15s. 10½d. Comptroller removed.'

Mich.  
11 Ric. II.  
to Mich.  
12 Ric. II.

'New Custom, £983 12s. 1d. Comptroller re-appointed.'

Mich.  
to 25 May  
12 Ric. II.

'New Custom, £951 0s. 6½d. Comptroller again removed.'

25 May  
12 Ric. II. to  
Purification  
13 Ric. II.

- Purification  
13 Ric. II.  
to Mich.  
14 Ric. II.
- ‘ New Custom, £825 14s. 5d.  
‘ Assignment to John Holland, Earl of Hunts, of  
700 marks *per annum*.’
- Mich.  
14 Ric. II.  
to Mich.  
15 Ric. II.
- ‘ New Custom, £1,291 18s. 4d.  
‘ 432 Quintals of Wax imported by Aliens.’
- Mich.  
15 Ric. II.  
to 8 Aug.  
16 Ric. II.
- ‘ New Custom, £1,441 17s. 8½d.’
- 8 Aug.  
16 Ric. II.  
to Mich.  
17 Ric. II.
- ‘ New Custom, £2,130 2s. 8½d.’
- Mich.  
17 Ric. II.  
to Mich.  
18 Ric. II.
- ‘ New Custom, £1,703 11s. 10½d.’
- Mich.  
18 Ric. II.  
to Mich.  
19 Ric. II.
- ‘ New Custom, £1,953 8s. 8½d.’
- 10 Dec.  
20 Ric. II.  
to Mich.  
21 Ric. II.
- ‘ New Custom, £1,346 12s. 7d.’
- Mich.  
to 19 May  
21 Ric. II.
- ‘ New Custom, £672 10s. 3d.’
- 19 May  
21 Ric. II.  
to Mich.  
22 Ric. II.
- ‘ New Custom, £1,031 7s. 9¼d.’  
‘ Custom of Cloths, £802 13s. 8d.’
- Mich.  
22 Ric. II.  
to 6 Oct.  
1 Hen. IV.
- ‘ New Custom, £1,371 8s. 2d.’
- 6 Oct. to  
Mich.  
1 Hen. IV.
- ‘ New Custom, £1,717 18s. 9d.’  
‘ Hanse Merchants export 3,369 ells undyed cloth  
at 12d.  
‘ Assignment of 1,000 m<sup>ls</sup> *per annum* to Eliz. Lan-  
caster, late wife of John Holland, Earl of Hunts,  
etc.’

\* Blank in Inrolled Accounts.

ASSIGNMENTS UPON THE CUSTOM-REVENUE FOR  
THE ROYAL HOUSEHOLD, 1485-1603.

Assignment for the Expenses of the King's House-  
hold, 1 Henry VII. :

Chief Butler of England . . . . .	£100
Petty Custom in the Port of London . . . . .	100 marks.
Tunnage and Poundage in the Port of London . . . . .	£2,400
Custom and Subsidy in the Port of Southampton . . . . .	1,000 marks.
Ditto Bristol . . . . .	£400
Ditto Plymouth and Fowey . . . . .	100 marks.
Ditto Poole . . . . .	£100
Ditto Exeter and Dartmouth . . . . .	£100
Ditto Sandwich . . . . .	100 marks.

Assignment for the Expenses of the King's  
Household, 2 Henry VII. :

	£	s.	d.
Subsidy of Tunnage and Poundage in the Port of London . . . . .	2,872	6	8
Petty Custom in the Port of London . . . . .	516	13	4
Butlerage of England . . . . .	100	0	0
Customs and Subsidy in the Port of Southampton . . . . .	2,166	13	4
Ditto Bristol . . . . .	600	0	0
Ditto Exeter and Dartmouth . . . . .	100	0	0
Ditto Plymouth and Fowey . . . . .	66	13	4
Ditto Poole . . . . .	100	0	0
Ditto Sandwich . . . . .	66	13	4

Assignment for the Expenses of the King's  
Household, 1 Henry VIII. :

Subsidy of Tunnage and Poundage in the Port of London . . . . .	3,801	12	1½
Petty Custom in the Port of London . . . . .	1,803	3	4

35—2

	£	s.	d.
Butlerage of England . . . . .	100	0	0
Customs and Subsidy in the Port of Lynne . . . . .	40	0	0
Ditto Yarmouth . . . . .	79	1	9½
Ditto Ipswich . . . . .	100	0	0
Ditto Poole . . . . .	160	0	0
Ditto Bridgewater . . . . .	20	0	8
Ditto Plymouth and Fowey . . . . .	100	0	0
Ditto Bristol . . . . .	300	0	0
Ditto Sandwich . . . . .	40	0	0
Ditto Exeter and Dartmouth. . . . .	500	0	0
Ditto Kingston-on-Hull (farmed) . . . . .	100	0	0
Ditto Southampton . . . . .	2,000	0	0
Ditto Chicester . . . . .	66	13	4

Assignments for the King's Great Wardrobe :

	£	s.	d.
Tunnage and Poundage in the Port of London . . . . .	580	9	10
Petty Custom in the Port of London Custom and Subsidy in the Port of Sandwich . . . . .	354	10	1
Calais Treasury from defalcations for victuals received out of the Customs and Subsidies there. . . . .	40	0	0
	540	0	0

Assignment for the King's Household under the new Scheme, confirmed by Stat. 6, Henry VIII., c. 24 (*Inter alia*).

Revenues of the Treasury of Calais.

Issues of the Customs and Subsidy of Wools assigned to the Company of the Staple at Calais.

Farm of the King's lands and revenues in the Marches of Calais.

Issues of the office of Chief Butler of England.

New Custom of 6s. 8d. on Malmesey wines payable at the Ports. [Continued by 7 H. VIII., c. 7, and 14 and 15 H. VIII., c. 15.]

Assignment for the King's Household 22 Hen. VIII.,  
c. 18.

	£	s.	d.
Collectors of the Subsidy of Tunnage and Poundage in the Port of London . . . . .	5,000	0	0
Collectors of the Petty Custom in the same Port . . . . .	3,000	0	0
Collectors of the Customs and Sub- sidy in the Port of Lynn . . . . .	55	3	10
Ditto Yarmouth . . . . .	80	0	0
Ditto Ipswich . . . . .	100	0	0
Ditto Southampton . . . . .	500	0	0
Ditto Poole . . . . .	160	0	0
Ditto Bridgewater . . . . .	20	0	8
Ditto Bristol . . . . .	400	0	0
Ditto Sandwich . . . . .	40	0	0
Ditto Exeter and Dartmouth . . . . .	600	0	0
Ditto Kingston-on-Hull . . . . .	123	6	8
Ditto Chichester . . . . .	66	13	4

Assignment of the Sum of £40,027 4s. 2½d., for the  
Expences and charges of the Queen's Household,  
Assignments being made there-for, annually, by the  
Lord Treasurer at the Receipt of Exchequer unto  
the Cofferer of the Household upon the officers  
chargeable for the Revenues hereunder specified  
(amongst others). All former Acts for the purpose  
in question to be void :

	£	s.	d.
Collectors of Customs and Subsidy in the Port of Kingston-on-Hull . . . . .	200	0	0
Collectors of Tunnage and Poundage in the Port of London . . . . .	5,500	0	0
Collectors of Petty Custom in the Port of London . . . . .	7,000	0	0
Collectors of Customs and Subsidy in the Port of Poole . . . . .	43	17	6



' In default of due assignment by Tallies struck the discharge of the said assignees (among others) other assignments shall be made by Treasurer.

' Moreover all such assignments for Her Majesty shall be preferred before any others; saving for previous Assignments and for claims by Inheritance.

' Small Receivers to pay to the hands of General Receivers; General Receivers and Customers to the hands of the Cofferer, subject to the retention out of the sums in their hands by Customers, etc., of their accustomed Fees: subject to an Account to be made by them before the Barons of the Exchequer at the suit of H.M. Cofferer, otherwise ordinary payments shall be made by the Collectors aforesaid to the Cofferer alone at the usual Terms.'—Act 5 Eliz., c.

*Abstract of the Prilage and Butlerage of Wines,  
Mich. 1500 to Mich. 1504.*

DATE.	PORT.	PRIS- AGE.	BUTLER- AGE.			NETT TOTAL.*		
			£	s.	d.	£	s.	d.
Mich. 1500 to Mich. 1501 ...	London	dols. 8	101	2	0	85	16	8
Mich. 1501 to Mich. 1502 ...	"	24	113	8	0	94	14	0
Mich. 1502 to Mich. 1503 ...	"	16	56	1	0	45	2	1
Mich. 1503 to Mich. 1504 ...	"	24	84	18	10	80	8	11
Mich. 1500 to Mich. 1502 ...	Bristol	...	...	...	...	387	6	0
Mich. 1502 to Mich. 1504 ...	"	...	...	...	...	366	10	4
Mich. 1500 to Mich. 1501 ...	Exon and Dartmouth	...	...	...	...	142	16	3
Mich. 1501 to Mich. 1502 ...	"	...	...	...	...	86	8	4
Mich. 1502 to Mich. 1503 ...	"	...	...	...	...	90	3	10
Mich. 1503 to Mich. 1504 ...	"	...	...	...	...	84	13	1
Mich. 1500 to Mich. 1502 ...	Kingston-on- Hull	...	...	...	...	14	19	2
Mich. 1502 to Mich. 1503 ...	"	...	...	...	...	32	7	6
Mich. 1503 to Mich. 1504 ...	"	...	...	...	...	22	1	0
Mich. 1500 to Mich. 1501 ...	Newcastle	...	...	...	...	18	13	4
Mich. 1501 to Mich. 1502 ...	"	...	...	...	...	12	12	6
Mich. 1502 to Mich. 1503 ...	"	...	...	...	...	9	6	8
Mich. 1503 to Mich. 1504 ...	"	...	...	...	...	11	14	2
Mich. 1500 to Mich. 1502 ...	Bridgewater	...	...	...	...	51	12	6
Mich. 1502 to Mich. 1503 ...	"	...	...	...	...	15	19	6
Mich. 1503 to Mich. 1504 ...	"	...	...	...	...	13	10	8½
Mich. 1500 to Mich. 1501 ...	Southamp- ton	...	...	...	...	121	3	6
Mich. 1501 to Mich. 1502 ...	"	...	...	...	...	98	12	0
Mich. 1502 to Mich. 1503 ...	"	...	...	...	...	79	7	6
Mich. 1503 to Mich. 1504 ...	"	...	...	...	...	95	12	1½
Mich. 1500 to Mich. 1501 ...	Ipswich	...	...	...	...	9	11	10
Mich. 1501 to Mich. 1502 ...	"	...	...	...	...	79	6	0
Mich. 1502 to Mich. 1503 ...	"	...	...	...	...	5	12	6
Mich. 1503 to Mich. 1504 ...	"	...	...	...	...	15	19	10
Mich. 1500 to Mich. 1501 ...	Boston	...	...	...	...	4	3	0
Mich. 1501 to Mich. 1502 ...	"	...	...	...	...	12	3	0
Mich. 1502 to Mich. 1503 ...	"	...	...	...	...	10	0	0
Mich. 1503 to Mich. 1504 ...	"	...	...	...	...	1	7	6
Mich. 1500 to Mich. 1503 ...	Sandwich	...	...	...	...	1	5	0
Mich. 1503 to Mich. 1504 ...	"	...	...	...	...	13	18	9
Mich. 1500 to Mich. 1503 ...	Chichester	...	...	...	...	30	3	8
Mich. 1503 to Mich. 1504 ...	"	...	...	...	...	10	12	0
Mich. 1500 to Mich. 1501 ...	Lyme and Weymouth	...	...	...	...	9	17	8
Mich. 1501 to Mich. 1502 ...	"	...	...	...	...	33	14	6
Mich. 1502 to Mich. 1504 ...	"	...	...	...	...	137	5	2
Mich. 1500 to Mich. 1504 ...	Lyme	...	...	...	...	9	5	4
Mich. 1500 to Mich. 1502 ...	Yarmouth	...	...	...	...	8	4	10
Mich. 1502 to Mich. 1504 ...	"	...	...	...	...	8	4	10

\* The Nett Totals, 1500-1504, are calculated by deducting Prise-wine given away, etc., and the necessary expenses of collection.

## Abstract of the Prisage and Bullerage of Wines—continued.

DATE.	PORT.	PRIS-AGE.	BUTLER-AGE.	NETT TOTAL.
Mich. 1500 to Mich. 1504 ...	Plymouth and Fowey	Answered as of the Duchy of Cornwall.]		
[Mich. 1500 to Mich. 1504 ...	Poole	Claimed by Countess of Richmond.]		

Total of the Prisage ... *dol. ppe. hhd.*  
651 1 1

Total of the Bullerage ... *£ s. d.*  
721 17 2½  
Sweet Wines of Aliens ... 21 6 0  
Expences allowed ... 737 14 9½

Nett Grand Total 1500-1504 £2387 1 9½

DATE.	PRIS- WINES SOLD.			PRIS- WINES GIVEN AWAY.			PRIS- WINES AC- COUNTED FOR.			BUTLER- AGE.			NETT TOTAL.*	
	£	s.	d.	tns.	hds.	£	s.	d.	£	s.	d.	£	s.	d.
Mich. 1519 to Mich. 1520	455	5	0	41	0	...	...	...	235	7	5	701	18	6
Mich. 1520 to 26 Mar. 1521	529	13	4	36	0	75	0	0	218	10	10	...	...	...
26 Mar. to Mich. 1521	201	18	4	1	0	10	6	8	50	3	6	...	...	...
Mich. 1521 to Mich. 1522	274	8	4	26	0	18	0	0	95	16	8	...	...	...
Mich. 1522 to Mich. 1523	116	0	0	18	0	...	...	...	226	4	2½	...	...	...
Mich. 1523 to Mich. 1524	35	0	0	15	0	32	0	0	198	0	8	...	...	...
Mich. 1524 to Mich. 1525	84	0	0	10	0	14	13	4	233	14	11	...	...	...
Mich. 1525 to Mich. 1526	331	16	8	34	0	29	6	8	215	15	0	...	...	...
Mich. 1529 to Mich. 1530	329	10	0	31	3	65	13	4	203	14	4	...	...	...

DATE.	ARREARS.			EXPENCES.			GROSS TOTAL.			YEAR TOTAL.†		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Mich. 1545 to Mich. 1546	...	...	...	231	0	0	861	11	0	396	19	4
Mich. 1546 to Mich. 1547	606	11	0	230	0	0	1407	10	9	800	19	9
Mich. 1547 to Mich. 1548	1177	10	9	662	3	10	1918	9	7	740	18	10
Mich. 1548 to Mich. 1549	1256	5	9	223	0	0	1842	0	3	585	14	6
Mich. 1549 to Mich. 1550	1619	0	3	364	18	4½	2537	15	7	918	15	3
Mich. 1550 to Mich. 1551	2172	17	2½	223	0	0	2856	2	8½	683	5	6
Mich. 1551 to Mich. 1552	2633	2	8½	453	8	3	3129	4	3½	496	1	7
Mich. 1552 to Mich. 1553	2675	16	0½	283	16	8	2941	17	8½	266	1	8
Mich. 1553 to Mich. 1554	2658	1	0½	249	18	0	2655	13	2½	197	12	2
Mich. 1554 to Mich. 1555	2605	15	2½	...	...	...	2999	13	4½	393	18	2
Mich. 1555 to Mich. 1556	3008	10	8½	107	17	10	3292	15	10½	284	5	2
Mich. 1556 to Mich. 1557	3184	18	0½	243	0	0	3384	0	13	299	2	1

\* The Nett Totals 1519-1530 cannot be precisely specified in all cases.

† The Year Totals 1545-1557 are subject to deduction of expences.

Abstract of the Prisage and Butlerage of Wines—continued.

DATE.	PRISE-WINES SOLD.	PRISE-WINES GIVEN AWAY.	BUTLERAGE.	YEAR TOTAL.
	tuns.		tuns. hds. gls.	tuns. hds. gls.
Mich. 1558 to Mich. 1559	24	...	1920 0 0	1944 0 0
Mich. 1559 to Mich. 1560	73	...	1554 0 0	1627 0 0
Mich. 1560 to Mich. 1561	82	...	1701 0 0	1843 0 0
Mich. 1561 to Mich. 1562	64	...	1963 0 20	2027 0 20
Mich. 1562 to Mich. 1563	91	...	1930 1 20	2021 1 20
Mich. 1563 to Mich. 1564	44	...	1517 1 20	1561 1 20
Total bulk ...	378	...	10646 3 40	11023 2 60
Total value ...	£1189 8 4	...	£1064 13 10	£2254 2 2
Mich. 1564 to Mich. 1565	...	...	...	200 12 4
Mich. 1565 to Mich. 1566	...	...	...	181 2 0
Mich. 1566 to Mich. 1567	...	...	...	369 18 10
Mich. 1567 to Mich. 1568	...	...	...	349 14 0
Mich. 1568 to Mich. 1569	...	...	...	321 11 10
Mich. 1569 to Mich. 1570	...	...	...	396 4 10
Total bulk ...	372 tuns	...	6373 tuns	6745 tuns
Total value ...	£1181 16 8	...	£637 7 2	£1819 3 10

DATE.	ARREARS.	PRISAGE.	BUTLER-AGE.	FARM OF PORT OF LONDON.	YEAR TOTAL.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Mich. 1570 to Mich. 1589	4146 7 9½	7363 3 8	1703 18 4	...	9066 2 0
Mich. 1589 to Mich. 1590	...	...	...	...	114 3 0
Mich. 1590 to Mich. 1591	...	...	...	...	519 1 0
Mich. 1591 to Mich. 1592	...	...	...	...	387 3 8
Mich. 1592 to Mich. 1593	...	...	...	...	489 7 4
Mich. 1593 to Mich. 1594	...	...	...	...	476 15 5
Gross value ...	...	1578 0 0	358 10 5	50 0 0	1986 10 5
Nett value ...	...	...	...	...	1014 5 5
Mich. 1594 to Mich. 1595	1014 5 5	258 0 0	67 11 8	10 0 0	1140 2 1
Mich. 1595 to Mich. 1596	60 0 0	520 0 0	105 6 0	10 0 0	417 11 8
Mich. 1596 to Mich. 1597	70 0 0	488 0 0	77 7 5	10 0 0	374 12 5
Mich. 1597 to Mich. 1598	...	...	...	...	511 4 8
Mich. 1598 to Mich. 1599	...	...	...	...	390 2 5
Mich. 1599 to Mich. 1600	...	...	...	...	771 9 4
Mich. 1600 to Mich. 1601	...	...	...	...	695 9 5
Mich. 1601 to Mich. 1602	...	...	...	...	641 6 1
Mich. 1602 to Mich. 1603	...	...	...	...	523 19 5
Mich. 1603 to Mich. 1604	...	...	...	...	702 9 1
Mich. 1604 to Mich. 1605	...	...	...	...	812 12 11
Gross value ...	...	4224 0 0	748 13 4	80 0 0	5048 13 4
Nett value ...	...	...	...	...	2956 6 8
Mich. 1605 to Mich. 1607	165 0 0	1849 6 8	174 10 2	20 0 0	2043 16 10

From 1607 the Prisage and Butlerage were farmed for £500 per annum.

*Abstract of the Custom-Revenue 1-7 Elizabeth.*

		<i>Cloth.</i>							
		<i>£</i>	<i>s.</i>	<i>d.</i>			<i>£</i>	<i>s.</i>	
1 Eliz.	...	37866	1	5	5 Eliz.	...	23864	15	
2 "	...	45043	7	8½	6 "	...	25036	15	
4 "	...	31938	3	1½	7 "	...	56510	10	

		<i>Cottons, Friezes, and Baize.</i>							
		<i>£</i>	<i>s.</i>	<i>d.</i>			<i>£</i>	<i>s.</i>	
1 Eliz.	...	839	3	2½	5 Eliz.	...	648	4	
2 "	...	731	0	4½	6 "	...	853	15	
4 "	...	788	18	8½	7 "	...	1194	15	

		<i>Imposition on Wines.</i>							
		<i>£</i>	<i>s.</i>	<i>d.</i>			<i>£</i>	<i>s.</i>	
1 Eliz.	...	2379	2	5½	5 Eliz.	...	5662	5	
2 "	...	7700	13	3	6 "	...	2076	14	
4 "	...	6173	13	11½	7 "	...	5192	8	

		<i>Custom and Subsidy of Wines.</i>							
		<i>£</i>	<i>s.</i>	<i>d.</i>			<i>£</i>	<i>s.</i>	
1 Eliz.	...	990	16	4	5 Eliz.	...	1363	1	
2 "	...	1350	11	1	6 "	...	1296	14	
4 "	...	1829	6	0	7 "	...	1133	1	

*Analysis of the Above Returns.*

Gross Revenue from Cloths	...	...	...	...	220249	13
Expenses of Collection	...	...	...	...	36713	1
Nett Revenue	...	...	...	...	183536	1
Gross Revenue from Cottons, etc.	...	...	...	...	5051	1
Expenses of Collection	...	...	...	...	841	17
Nett Revenue	...	...	...	...	4209	1
Total Revenue	...	...	...	...	225300	16
Total Expenses	...	...	...	...	37555	1

*Analysis of Custom Revenue (continued).*

	<i>£</i>	<i>s.</i>	<i>d.</i>
Total Custom of Cloths for the 10th Year of Eliz. ...	38984	8	11
Nett Total of Expenses 1 to 7 Eliz. ...	37550	2	8½
<hr/>			
Balance in favour of the former ...	1434	6	2
<hr/>			
Average Custom of Cloths 1 to 7 Eliz. ...	37550	2	8½
Nett Total of Expenses 1 to 7 Eliz. ...	37550	2	8½
<hr/>			
Average Expense of Collection ...	<i>16½ per cent.</i>		
<hr/>			
Gross Revenue from Impositions on Wines ...	29184	16	2½
Expenses of Collection ...	4864	2	8
<hr/>			
Nett Revenue ...	24320	13	6½
<hr/>			
Gross Revenue from the Custom and Subsidy of Wines ...	7963	14	11
Expenses of Collection ...	1337	5	9½
<hr/>			
Nett Revenue ...	6626	9	1½
<hr/>			
Total Revenue ...	37148	11	1½
Total Expenses ...	6191	8	6
<hr/>			
Total Nett Revenue from Wines ...	30967	2	7½
<hr/>			
Total Nett Revenue (Wines and Cloths) 1 to 7 Eliz.	256267	9	1½
<hr/>			
Total Custom, Subsidy, and Imposition of Wines for the 10th Year of Elizabeth ...	7669	3	6½
Nett Total of Expenses 1 to 7 Eliz. ...	6191	8	6
<hr/>			
Balance in favour of the former ...	477	15	0½
<hr/>			
Average Custom, Subsidy, and Imposition 1 to 7 Eliz. ...	6201	8	5½
Nett Total of Expenses 1 to 7 Eliz. ...	6201	8	5½
<hr/>			
Average Expenses of Collection ...	<i>16½ per cent.</i>		

*Classification of Imports from the Low Countries, c.*  
A.D. 1563.*Necessary.**Superfluous.*

Apples

Andlets  
 Antimony  
 Aquavita  
 Argall  
 Arsenic  
 Augers  
 Axes  
 Agaricum  
 Armoniacum  
 Acacia  
 Acorns  
 Anacardia  
 Amonia  
 Azarum  
 Aspatum  
 Agnus Castus  
 Adzes  
 Arrows  
 Agate  
 Alibanum

Battry

Bankers verdure

Balances

Bales

Busk-cloths

Bags (locks and st  
rings)

Buckram

Balm-glasses

Brabant-cloths

Bast-hats

Brussels-cloths

Besic

Bruges-thread

Bole-armoniac

Brushes

Broaches (latten)

Brick-stones

Bridle-bits

Brick-stones (Flanders)

Baserons

Bottles

Buskins

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<i>Necessary.</i>	<i>Superfluus.</i>
	Buttons
	Benalum
	Benruby
Cods'-heads	Cambrick
Cod-fish	Carpets (Ghent)
Curtain-rings	Candle-snuffers
Cuttle-bones	Cabbages
Crosbow-thread	Cushion-cloths
Cowls (linen)	Canwell (yarn)
	Crewel-ribband
	Crewel-girdles
	Cruses (stone)
	Chess-boards
	Cowls (silk)
	Comb-cases
	Cases (of ivory combs)
	Combs
	Coffers (velvet)
	Canvas
Damask-napkins	Daggers (coarse)
Diaper-table-cloths	Damask-toweling
Diaper-napkins	Damask-table-cloths
Doubles	Dornix (green)
	Drinking-glasses
Eels	
Earthen-pots	
Empty-barrells	
Feather-beds	Fustian (Naples)
Flemish-cloth	Frisade
Flasks (powder)	Flanders-bands
	Flanders-neckerchers
Galls	Glass (coloured)
Gallingaie	Gloves (silk)
Gull-fish	Gum of Ivy-berries



<i>Necessary.</i>	<i>Superfluous.</i>
Glue	Gentioma
Glass (broken)	Gray furs
Ditto (white)	Grana pene
Ditto (coloured gundy)	Bur- Golange major
Guns	Gold-soil
Glasses (looking)	
Gum-apoponiac	
Gum-ceraphania	
Ghent-cloth	
Harborough-cloths	Hats (woollen)
Holland-cloths	Ditto (velvet, satin,
Hanging-locks	Ditto (worsted)
Harness-nails	Hat-bands
Haddocks	Hook-ends
Herrings	Hilts
Hops	Handkerchers
Horns (Lant-horn)	
Henigo-cloth	
Harnsdale-cloth	
Hour-glasses	
Iron	Iron-backs (chimney
Isinglass	
Imperlings	
Javelin-staves	
Javelin-heads	
Kettles	Knives
Ling	Leather (cushions)
Long - skein - thread (white)	Leaf of gold
	Lures (Hawk)
	Latten
	Lynx

<i>Necessary.</i>	<i>Superfluous.</i>
Madder	
Matches (gun)	
Mogador	
Morris-pikes	
Nails	
Onions	
Paper	Painted-cloths
Pack-thread	Painted-trenchers
Patten-nails	Parquets
Pesing-thread	Points
Pouch-rings	Purses
Purling-wire	Pulleys
Plate (gilt)	Puppets
Ditto (white)	Pimpillows
Ditto (Parcel-gilt)	Purled-lace
Plane-irons	
	Quails
Rape-oil	Round-boxes
Red-lead	Regals
Rods	Records
Salt	Satin (Bruges)
Salmon	Salt-cellars
Salt-fish	Silver (Bruges)
Spanish-skins	Sculls ( <i>sic</i> )
Soap	Stand-dishes
Sugar-candy	Sleeves (womens')
Swans-quills	Spectacle-cases
Sprigs	Satin (Yprès)
Sturgeon	Spoons
Sculls	Slippers
Staple-fish	
Stools (chamber)	
Sack-cloth	
Shuttles (weavers')	



<i>Necessary.</i>	<i>Superfluous.</i>
Tapestry	Tailors'-shears
Tenter-hooks	Threaden-ribband
Ticks	Trunks
Tow	
Trenchers	
Tukes	
Thread	
Tongs (fire)	
Tips (horns)	
Whiting	Woollen-girdles
	Worsted

*Classification of French Imports, circa A.D. 1563.*

<i>Necessary.</i>	<i>Superfluous.</i>
Almonds	Aiglettes (for caps)
Boultel (Reims)	Brasell
Bottles	Brittany laces
Box-pieces (for combs)	Bottles (glass)
Books (unbound)	
Buckram	
Budge	
Bombazines	
Boards	
British Cloth	
Canvas	Carving-knives
Combs (gross or box)	Carving-tools
Chafing-dishes (iron)	Cart-nails
	Cards
	Caen-stones
	Cap-gold
	Caps
	Combs (case)
	Comb-cases

<i>Necessary.</i>	<i>Superfluous.</i>
	Crippins
	Copper-chains
	Copper-broaches
	Cap-ribband
Dowlas or Lockram	Dornix (woollen, etc.)
Dudgeon	Dog-chains
Dornix (French)	Daggers (bone)
Fish (Newland)	French-woollen-cloths
Firlings of iron	Girdles (leather)
	Gimlets
	Hawks'-hoods
	Hats (velvet, etc.)
	Hat-bands
Ink-horns	
	Knives
Lampreys	Laces
Lyons-thread	Looking-glasses
Mill-stones	
Napkins	Nuts
Old iron	
Old sheets	
Oil (spike)	
Paper (pressing, etc.)	Paper (painted)
Pack-thread	Pipes
Pack-needles	Pins
Paving-stones	Points
Pans	Pulleys
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<i>Necessary.</i>	<i>Superfluous.</i>
Pears	Purled-lace
Perosin	Puppets
Polle davys	Pimpillows
Prunes	Point-lace
Plaster of Paris	Passemin-lace
Rosin	Racquets
Rouen-skins	Rattles
Salt (bay)	
Silk	
Shanks	
Shears	
Stitched-cloth	
Tassels	Taffeta
Thread of Paris	
Vinegar	
Woad (Toulouse)	
Wool-cards	

Table of English Exports, A.D. 1570.

DESCRIPTION.	BULK.	VALUE.	CUSTOM.	SUBSIDY.
		£ s. d.	£ s. d.	£ s. d.
Wilts. cloths ...	345	1740 0 0	118 8 5	52 10 0
Kent do. ...	226½	1778 0 0	78 17 2	52 3 0
Hants. kerseys ...	503½	2733 14 0	174 5 9	104 12 0
Suffolk cloths ...	630	3323 19 4	216 13 4	105 6 0
Devon. kerseys ...	313½	1902 10 0	109 9 4	77 7 0
Gloucestershire cloths	247½	1257 8 4	83 14 5	18 19 0
Northern kerseys ...	172	774 0 0	59 19 2	42 8 0
Coney-skins ...	105800	673 8 0	27 13 4	4 8 0
Manchester cotton goods	14230	827 6 8	23 13 4	1 1 3
Penny Stones (cloths)	408½	2131 8 4	141 10 1	94 0 1
Tin (wrought and unwrought)...	52700 lbs.	1431 6 0	38 19 2	7 6 11
Cocksall cloths	64	1360 0 0	21 19 1	9 10 0
Lead (wrought and unwrought)...	115 fothers	1057 10 0	54 0 0	10 0 0
Norwich worsteds	86 pieces	213 6 8	6 9 0	1 12 3
Tallow	25600 lbs.	255 0 0	12 16 0	...
Lamb-skins	18400	110 8 0	7 6 8	...
English ashes	86 lasts	109 0 0	2 3 0	...
Sheep-skins	57800	1011 10 0	21 13 9	2 8 2
Horns...	565000	127 2 6	4 4 9	1 1 2
Northern dosens (cloths) ...	359	1246 0 0	126 4 0	95 10 6
Shoes (old) ...	8600 doz.	344 0 0	7 3 4	1 15 10
Shoes (new) ...	850 pr.	59 10 0	4 5 0	1 1 3
Pin-whites (cloths) ...	47½	153 12 0	16 19 2	16 19 2
Cardnall whites do. ...	83½	225 0 0	29 12 9	29 12 9
Statutes do. ...	43½	192 0 0	15 16 1	15 16 1
Straits do. ...	43½	230 0 0	15 10 11	15 10 11
Stockbridges do. ...	59½	356 0 0	21 2 3	21 2 3
Tavistock do. ...	31	223 4 0	11 0 7	11 0 7
Northern Plains do. ...	62½	250 0 0	22 6 1	22 6 1
Bridgewater do. ...	140	560 0 0	49 16 3	49 16 3
Total of all sorts ...		26665 3 10	1523 2 2	865 10 11
Total of Woollens only		21272 2 8	1356 8 2	835 17 4
Balance of Commodities other than Woollens		5393 1 2	166 14 0	29 13 7

Table of English Imports, A.D. 1570

DESCRIPTION.	BULK.	VALUE.			ASSESSMENT.			CUSTOM.		
		£.	s.	d.	£.	s.	d.	£.	s.	d.
Velvets ..	1002 vds.	874	4	0	752	2	0	37	12	0
Pepper ..	17067 lbs.	2835	15	4	1418	8	4	70	18	4
Hops ..	497900 lbs.	5667	4	0	3287	6	8	164	7	4
Satins ..	1580 yds.	886	0	0	811	0	0	40	11	0
Fustians ..	..	1223	10	0	622	0	0	26	0	0
Salt ..	878 weys.	1572	0	0	878	0	0	43	18	0
Prunes ..	900828 lbs.	1762	0	0	1110	12	6	55	10	5
Paper ..	1728 reams	403	4	0	216	2	8	10	16	2
Raisins ..	5600 lbs.	064	10	0	227	5	0	11	7	3
Figs ..	2860 lopnets	560	2	8	305	4	0	15	15	2
Madder ..	5600 lbs.	409	2	8	06	6	0	4	16	4
Waincoats ..	19900 (grt. 100)	1748	6	8	706	0	0	39	16	0
Pitch ..	650 lasts	2275	0	0	1300	0	0	65	0	0
Tar ..	174 lasts	600	0	0	348	0	0	17	8	0
Wood ..	17300 lbs.	841	3	4	364	6	8	13	2	4
Canvass ..	110664 ells	4479	5	0	2389	13	4	119	0	8
Alum ..	104556 lbs.	1450	17	0	1710	1	8	85	10	1
Mace ..	778 lbs.	517	6	8	258	13	4	12	18	8
Sugar ..	51000 lbs.	2040	0	0	1700	0	0	85	0	0
Taffeta ..	1020 ells	600	0	0	480	0	0	24	0	0
Cloves ..	1500 lbs.	450	0	0	374	10	0	18	14	6
Currants ..	7000 lbs.	276	10	0	128	10	0	6	8	6
Flax ..	8020 lbs.	1105	16	0	483	13	8	24	3	8
Saracen ..	3600 ells	780	0	0	600	4	0	30	0	0
Holland cloths	286	815	0	0	343	4	0	17	13	3
French wines	150 tuns	1450	0	0	1450	0	0	25	0	0
Sack ..	69 tuns	810	0	0	840	0	0	9	0	0
Rastard ..	36 tuns	540	0	0	540	0	0	4	10	0
Rhenish ..	30 awmes	60	0	0	60	0	0	3	0	0
Camlet ..	758	1206	0	0	718	0	0	35	18	0
Stock-fish ..	167 lasts	067	0	0	758	0	0	37	18	0
Ling ..	8400	505	0	0	280	0	0	14	0	0
Cards(Playing)	..	314	13	4	236	0	0	11	16	0
Battray ..	2756 lbs.	123	15	0	55	0	0	2	15	0
Tapestry ..	2880 ells	810	0	0	432	0	0	21	12	0
Galls ..	23000 lbs.	600	0	0	306	13	4	15	6	8
Seville oil ..	58 tuns (?)	1854	13	4	659	0	0	32	19	0
Nails ..	24 hars.	288	0	0	160	0	0	8	0	0
Total ..		45356	18	0	27304	13	2	1262	0	4

Total of Foreign Imports, 1570 .. £.45356 18

Ditto of English Exports, do. .. £.26665 3

Balance in favour of Imports .. £.18691 14

*Analysis of the Average Value of the Custom-Revenue  
for the five years ended Mich. 43 Eliz.*

PORT.	CUSTOM.	PORT.	CUSTOM.
	£ s. d.		£ s. d.
Anglia .. ..	102 0 9½	London—	
Boston .. ..	1684 9 3	Tonnage and	
Bristol .. ..	53 2 10	Poundage	
Bridgewater ..	288 2 7½	(imports) ..	29824 19 3½
Chichester ..	287 0 10½	Staple of England	
Chester .. ..	207 0 10½	(Custom and	
Exon and Dart-		Subsidy of	
mouth .. ..	2604 12 8½	Wools) ..	259 11 1½
Ipswich .. ..	1553 9 3	Lynn .. ..	269 3 9
Kingston-on-Hull	2337 16 3	Newcastle ..	899 5 7½
London—		Plymouth and	
Great Custom		Fowey .. ..	1543 0 11½
(wools and		Poole .. ..	1823 4 1
leather) ..	66 15 0	Southampton ..	899 10 4
Ditto (cloths, etc.)	75105 8 11½	Sandwich .. ..	1472 17 2
Petty Custom		Yarmouth .. ..	970 16 1½
(aliens) ..	1912 6 3		
Tonnage and		Gloucester ..	15 5 6½
Poundage		Carlisle .. ..	13 17 0
(exports) ..	7607 14 11		

## MISCELLANEOUS.

Imposition on Currants and Licence to Levant Company ..	£ s. d.	4000 0 0
Custom of Venetian Wares .. ..	200 0 0	
[Purveyance (Prisage) of French and Rhenish Wines ..	200 tuns]	
Subsidy and Imposition of the same .. ..	15000 0 0	
Farm of the Impositions on Coal and other Minerals ..	6200 0 0	
Farm of the Imposition on Tin .. ..	2000 0 0	
Imposition on Sweet Wines .. ..	7880 4 10½	
[Butlerage of Wines .. ..	471 11 8]	

CUSTOM-REVENUE.	GROSS TOTAL.	DEDUCTIONS.	NETT TOTAL.
	£ s. d.	£ s. d.	£ s. d.
Total of Customs, Subsidies, and Impositions (exclusive of the Butlerage) .. ..	126874 15 8	5680 16 5½	121193 19 2½
Total of the Butlerage (exclusive of the Prisage) .. ..	471 11 8	277 13 4	193 18 4



*Illustrative Returns for the Custom-Revenue in the  
Seventeenth Century.*

NETT REVENUE FROM ALL SOURCES.

	£	s.	d.
25 Dec. 1604 to 24 Dec. 1605 ... ..	112400	0	0
25 Dec. 1610 to 24 Dec. 1611 ... ..	136226	10	2
25 Dec. 1645 to 24 Dec. 1646 ... ..	277000	0	0*
25 Dec. 1646 to 24 Dec. 1647 ... ..	263000	0	0*
25 Dec. 1647 to 24 Dec. 1648 ... ..	203000	0	0*
25 Dec. 1648 to 21 July 1649 ... ..	147000	0	0*
22 July 1649 to 24 June 1650 ... ..	275355	14	4
25 June 1650 to 24 June 1651 ... ..	320000	0	0*
25 June 1651 to 24 June 1652 ... ..	331000	0	0
25 June 1652 to 24 June 1653 ... ..	311000	0	0
25 June 1653 to 24 June 1654 ... ..	417000	0	0
25 June 1654 to Mich. 1655 ... ..	501000	0	0*

NEW IMPOSITION ON PELTS, LEAD, AND TIN.

	£	s.	d.
25 Dec. 1607 to Mich. 1608—36000 Pelts ... ..	36	0	0
15122 Weyes of Tin ... ..	273	19	0
556 fo. 400 lbs. of lead ... ..	556	4	0
	£366	3	0

NEW IMPOSITION ON ALL EXPORTS FROM THE PORT OF LONDO  
DENIZENS AND ALIENS, BY WARRANT OF 28 JULY 6 JAC. I.

	£	s.	d.
Mich. 1608 to Mich. 1609 ... ..	8428	3	7½
Mich. 1609 to Mich. 1610 ... ..	8068	5	6
Mich. 1610 to Mich. 1611 ... ..	5780	3	0
Mich. 1611 to Mich. 1612 ... ..	5637	6	8½

PRETERMITTED CUSTOMS ON ALL EXPORTS OF ALIENS AND  
CERTAIN WOOLLENS OF DENIZENS BY WARRANT OF 6 JULY, 16

	£	s.	d.
25 Feb. 1619-20 to 24 Dec. 1620 ... ..	4330	8	3½
25 Dec. 1629 to 24 Dec. 1630 ... ..	1578	18	9

NEW IMPOSITION ON TOBACCO, 1615-1625.

1615-17—£9450 duty on 126000 lbs. at 1s. 6d.	
1622-24—£15150 „ 202000 lbs. „	

\* In round numbers.

## GOVERNMENT MONOPOLY OF TOBACCO (SPANISH).

1626-7—78000 lbs. bought at 10s. (av.)	...	£39000
,,    resold at 5s. to 17s.	...	42000
Government profit	...	£3000

## FARM OF THE SUBSIDY AND IMPOST OF TOBACCO, 1632-9.

Nett Revenue 1632-7—£10000 per annum.

    ,,    1637-9— 11000     ,,

## Rates.

		s.	d.
English Tobacco (Colonial)—Virginia and Somers Island: Subsidy 2d. per lb., Impost 2d.	...	0	4
,,    ,,    St. Christopher's (Charibbee's): Subsidy 3d. per lb., Impost 3d.	...	0	6
Spanish Tobacco—(Roll or Pudding): Subsidy 6d. per lb., Impost 1s. 6d.	...	2	0
,,    ,,    (Leaf): Subsidy 4d. per lb., Impost 1s. 6d.	...	1	10
Any other Foreign Tobacco—Subsidy 1s. 4d. per lb. (extra), Impost 1s. 4d. (extra).			

## IMPOSITION ON CURRANTS AND WINES.

1634-9—£60000 per annum.

## CUSTOM ON SEA-COAL (farmed at 4s. per Chaldron).

1667-80—£1000 per annum.

## ANALYSIS OF THE CUSTOM-REVENUE 1649-50.

	£	s.	d.
A.—Port of London—	215382	7	2
Derived from:			
(1) Subsidy of Imports (Denizens)	118080	1	11
(2)     ,,    ,,    (Aliens)	15549	3	8
(3) Subsidy of Sweet Wines	26694	12	4½
(4)     ,,    French and Rhenish	8178	15	0½
(5)     ,,    Currants	11822	2	1
(6) Petty Custom (Imports)	3569	10	0
Nett Total of Imports	£179884	5	1
(7) Subsidy of Exports (Denizens and Aliens)	22831	15	5½
(8) Subsidy of Cloths	12114	12	0½
(9) Petty Customs (Exports)	551	14	7
Total Exports	£35498	2	1
B.—Outports.—Total	59973	7	2½
Total Revenue...	£275355	14	4½

*Specimens of Returns for the Custom-Revenue at  
Outports under the Commonwealth.\**

	£		£
1649—50		1650-51	
Barnstaple	1050	...	1000
Berwick	428	...	...
Boston	400	...	...
Bridgewater	10	...	nil.
Brighton	...	...	200
Bristol	11800	...	12000
Cardiff	490	...	...
Carlisle	640	...	...
Chester	600	...	1800
Chichester	73	...	[See Shoreh <sup>1</sup> ]
Colchester	800	...	...
Dartmouth	1200	...	2000
Dover	4140	...	3000
Exeter	3400	...	4000
Feversham	33	...	...
Gloucester	40	...	...
Hull	8000	...	12000
Ipswich	1080	...	...
Liverpool	365	...	400
Lyme	1800	...	4000
Lyme-Regis	565	...	...
Milford	258	...	...
Minhead	221	...	...
Newcastle	9000	...	13000
Plymouth	4380	...	8000
Pool	400	...	600
Portsmouth	...	...	500
Poulton	42	...	...
Rye	471	...	1400
Rochester	225	...	...
Sandwich	258	...	...
Shoreham	...	...	400
Southampton	3537	...	2500
Swansea	...	...	...
Weymouth	1090	...	1200
Yarmouth	2500	...	2500

\* These returns are given in round numbers.

## THE RATES OF MERCHANDIZES.

'That is to say, The Subsidy of Tonnage, The Subsidy of Poundage, and the Subsidy of Woollen Clothes or Old Drapery, as they are rated and agreed on by the Commons House of Parliament, set downe and expressed in this Booke, to bee paid according to the Tenor of the Act of Tonnage and Poundage from the four and twentieth Day of June inclusively, in the Twelveth Yeare of his Ma<sup>ties</sup> Raigne, during his Ma<sup>ties</sup> life.\*

## IMPORTS.

DESCRIPTION OF MERCHANDIZE.	BULK RATED.	CUSTOM.		
		£	s.	d.
Adzes (for coopers) ...	doz.	0	12	0
Aggates (bean) ...	100 doz.	0	13	4
„ (large) ...	each	0	0	6
Alphabets ...	set	0	5	0
Alum ...	cwt. of 112 lbs.	0	2	0
Alpisti (canary seed) ...	cwt.	3	15	0
Amber ...	lb.	0	3	4
„ ...	mast (2½ lbs.)	0	8	4
„ (beads) ...	lb.	0	10	0
Anchovies ...	bar. (small)	0	7	6
Andirons (latten) ...	lb.	0	1	0
„ (iron) ...	pair	0	10	0
Andlets (mails) ...	lb.	0	3	0
Anvils ...	cwt.	0	15	0
Anneile (Barbary) ...	lb.	0	1	6
Annotto ...	„	0	1	6
Apples ...	bz.	0	0	4
„ ...	bar. (3 bz.)	0	1	0
„ (pippins) ...	„	0	3	0

\* This Schedule of Rates has been tabulated from the Parliamentary Schedule in a concise form, for convenience of reference, and of comparison with preceding and subsequent assessments.

DESCRIPTION OF MERCHANDIZE.	BULK RATED.	CUSTOM.		
		£	s.	d.
Aquavitæ ... ..	bar.	2	13	4
" ... ..	hhd.	4	0	0
Argal (any sort) ... ..	cwt.	1	3	4
Armour (old) ... ..	"	1	0	0
Arrows (for trunks) ... ..	gross	0	6	8
Ashes (potash) ... ..	bar. 200 lbs.	1	5	0
" (soap or wood) ... ..	last (12 bars.)	6	0	0
Awl-blades ... ..	1000	0	13	4
Augers ... ..	gross	1	0	0
Axes ... ..	doz.	0	6	8
Babies (puppets for children)	gross	0	17	10
Babies' heads (clay) ... ..	doz.	0	13	4
[All other toys for children	librate	0	1	4]
Bacon (Irish) ... ..	fitch	0	5	0
" (Westphalia, etc.) ... ..	cwt.	1	6	8
Balks (great) ... ..	grt. 100 (120)	12	0	0
" (middle) ... ..	"	5	0	0
" (small) ... ..	"	2	0	0
Bags (with locks) ... ..	doz.	2	8	0
" (rings only) ... ..	"	1	12	0
Balances (gold) ... ..	gross	5	6	8
" (oz.) ... ..	"	2	13	4
Balls (tennis) ... ..	1000	2	0	0
" (washing) ... ..	gross	2	0	0
Bandeliers .. ..	100	0	16	8
Band-strings ... ..	doz. knots	0	10	0
Bands (Flanders, bone lace)	each	10	0	0
" ( " etc., cut work)	"	20	0	0
Bankers (of verdure) ... ..	doz.	4	0	0
Barbers' aprons ... ..	piece	0	13	4
Barlings ... ..	120	1	13	4
Barley ( <i>vide</i> corn) ... ..				
Barilia (saphora) ... ..	bar. (2 cwt.)	1	0	0
Basket-rods ... ..	bundle	0	6	8
Basons (latten) ... ..	lb.	0	1	4
Bast (or straw), hats knotted	doz.	0	6	8
" " plain ... ..	"	0	1	6
Bast ropes ... ..	each	0	0	6
" ... ..	bundle	0	5	0



DESCRIPTION OF MERCHANDIZE.	BULK RATED.	CUSTOMS.		
		£	s.	d.
Bottles (glass, uncovered) ...	doz.	0	4	6
" (wood, pap) ...	gross	0	10	0
Boultel Rheims ... ..	each	0	8	0
Bows (steel) ... ..	"	0	10	0
Bow-staves ... ..	120	4	0	0
Boxes (tinder) ... ..	gross	1	0	0
" (nest) ... ..	"	3	0	0
" (pepper) ... ..	"	1	2	6
" (spice) ... ..	doz.	0	6	0
" (marmalade or jelly)	"	0	4	6
" (sand) ... ..	gross	1	0	0
" (soap) ... ..	60	2	0	0
" (touch, leather) ...	doz.	0	3	0
" ( " velvet) ... ..	"	0	15	0
" ( " metal) ... ..	"	1	0	0
" (tobacco) ... ..	gross	1	10	0
Bracelets (or necklaces) glass	"	0	4	0
" red	"	0	4	0
Brasse laver-cocks ... ..	lb.	0	1	4
" pile weights ... ..	"	0	1	0
" trumpets ... ..	doz.	0	12	0
" lamps ... ..	"	0	10	0
Bridles ... ..	"	1	0	0
Broaches (latten or copper)	gross	0	12	0
Brushes, beard ... ..	"	0	6	8
" heather (coarse) ...	doz.	0	3	0
" " (fine) ... ..	"	0	6	8
" hair ... ..	"	0	6	8
" rubbing (heath) ...	"	0	1	0
" comb ... ..	"	0	13	4
" weavers' ... ..	"	0	5	0
" rubbing (hair) ...	"	0	1	4
Brimstone ... ..	cwt.	0	6	8
Bristles (undressed) ...	12 lbs.	0	5	0
" (dressed) ... ..	"	0	10	0
Buckrams (German) ...	each	0	10	0
" (Eastern) ... ..	half	0	5	0
" (Carrik) ... ..	short piece	0	2	0
Buckles (girdle) ... ..	gross	1	0	0
" (girths) ... ..	"	0	6	8

DESCRIPTION OF MERCHANDISE.	BULK RATED.	CUSTOM.		
		£	s.	d.
' Buffins,' etc., Grograms				
(narrow) ...	piece	3	0	0
(broad) ...	half piece	4	10	0
Bugasines (calico) ...	lb.	0	5	0
Bugle (great) ...	"	0	4	0
(seed) ...	"	0	6	8
(lace) ...	"	0	8	0
Bullions (for purses) ...	gross	0	10	0
Bullrushes ...	load	1	0	0
Burrs (millstone) ...	100	2	10	0
Buskins (leather) ...	dozen pair	4	0	0
Bustians ...	each	2	0	0
Butter ...	bar.	1	0	0
(Irish) ...	cwt.	0	10	0
Buttons (brass, etc.) ...	gross	2	13	4
(crystal) ...	doz.	0	8	0
(glass) ...	grt. gross	1	6	8
(thread) ...	"	1	0	0
(silk) ...	"	2	0	0
(damask, fine) ...	doz.	1	0	0
(bugle) ...	"	0	1	4
(for handkerchiefs)..	gross	4	0	0
(hair) ...	"	0	4	0
Cabinets (small) ...	each	2	0	0
(large) ...	"	4	0	0
Cables ...	cwt.	0	13	4
Caddus (creuell) ...	doz. pieces (36			
	yds.)	3	0	0
Calves' skins (untanned) ...	each	0	10	0
Camaletto (half silk, half hair)	yard	0	10	0
Candles (tallow) ...	lb.	0	0	3
Candle-plates (brass or latten)	"	0	1	4
Candlesticks	"	0	1	4
(wire) ...	doz.	0	6	8
Candle-wick ...	cwt.	3	10	0
Calicos ...	piece	0	10	0
Canes (reed) ...	1000	2	10	0
(wood) ...	doz.	0	4	0
Cant-spars ...	120	1	13	4



DESCRIPTION OF MERCHANDISE.	BULK RATED.	CUSTOM.
Capers ... ..	lb.	£ 0 0 6
Capravens ... ..	120	3 13 4
Cap-hooks ... ..	gross	0 15 0
Caps (cockered) ... ..	doz.	2 8 0
" (children's) ... ..	"	1 0 0
" (night, satin or velvet)	"	3 0 0
" (silk knit) ... ..	"	4 0 0
" (woollen) ... ..	"	1 0 0
" (linen) ... ..	"	0 8 0
Cards (playing) ... ..	12 doz. pair	6 0 0
" (wool) ... ..	doz. pair	0 6 0
Carpets ('Tonny') ... ..	piece (2½ yds.)	1 10 0
" (Scotch) ... ..	"	0 13 4
" (Cornix) ... ..	"	1 5 0
" (Brunswick) ... ..	"	0 10 0
" (China, cotton) ... ..	"	0 4 0
" (Ghentish) ... ..	doz.	3 0 0
" (Turkey, short) ... ..	piece (under 4 yds.)	1 10 0
" (  " long) ... ..	" (over 4 yds.)	8 0 0
" (Persian) ... ..	sq. yd.	2 5 0
Carrells ... ..	piece (15 yds.)	1 6 8
Cases for looking-glasses (Nos. 3 to 10, etc.) ... ..	doz.	4s. to £1 13s. 4d.
" (ungilt) ... ..	"	2s. to 16s. 8d.
Cases (comb, wooden) ... ..	"	1 0 0
" (  " ivory, small) ... ..	"	1 6 8
" (  " medium) ... ..	"	2 0 0
" (  " large) ... ..	"	4 0 0
" (for combs, single) ... ..	gross	1 0 0
" (  " double) ... ..	"	2 0 0
" (for spectacles, gilt) ... ..	"	1 6 8
" (  " ungilt) ... ..	"	0 13 4
" (for needles or pins) ... ..	"	0 13 4
" (  " gilt) ... ..	doz.	0 5 0
Cattle (Irish) ... ..	each	2 10 0
Caskets (small iron) ... ..	doz.	1 10 0
" (medium do.) ... ..	"	2 8 0
" (large do.) ... ..	"	3 0 0

DESCRIPTION OF MERCHANDIZE.	BULK RATED.	CUSTOM.
Caskets (steel) ... ..	doz.	£ 6 0 0
Caviare ... ..	cwt.	1 0 0
Cauls (linen) ... ..	doz.	0 8 0
" (silk) ... ..	"	1 6 8
Cisterns (latten) ... ..	lb.	0 1 4
Chafing-dishes (brass, etc.)...	"	0 1 4
" (iron) ... ..	doz.	0 13 4
Chains (for keys or purses)	"	0 8 0
" (dogs') ... ..	"	0 3 4
Chairs (walnut) ... ..	each	0 10 0
Camlet (unwatered) ... ..	yard	0 3 0
" (watered) ... ..	"	0 5 0
" (silk and hair) ... ..	"	0 10 0
Cheese ... ..	cwt.	0 6 8
Cherries ... ..	"	1 0 0
Chess-boards ... ..	doz.	1 0 0
Chess-men ... ..	gross	0 12 0
Chests (iron, cypress, etc.)...	each	10s. to £6 13s.
Chimney-backs (small or large) ... ..	"	6s. 8d. to 13s. 4d.
China peas ... ..	lb.	0 3 4
Chisels ... ..	doz.	0 4 0
Citrons ... ..	"	3 0 0
Clap-board ... ..	120	0 15 0
Claricords ... ..	pair	0 13 4
Cloaks (felt) ... ..	each	2 0 0
Cloth (woollen) ... ..	yard	8 10 0
Cochineal ... ..	lb.	1s. 8d. to 6s. 8d.
Coals (Scotch) ... ..	ton	0 6 8
Coffers(iron, velvet, or leather)	each	4s. 5½d. to 6s. 8d.
Comashes (Turkey) ... ..	"	4 0 0
Combs (wool) ... ..	pair	0 5 0
" (bone) ... ..	lb.	0 4 0
" (wood) ... ..	gross	6s. 8d. to 10s.
" (ivory) ... ..	lb.	0 10 0
" (horse) ... ..	doz.	0 4 0
Comfetts ... ..	lb.	0 2 0
Compasses (iron) ... ..	doz.	0 2 0



DESCRIPTION OF MERCHANDISE.	BULK RATED.	CUSTOM.
Dudgeon ... ..	100 pieces	£ s. d. 1 0 0
Durety ... ..	yd.	6s. 8d. to 10s.
Dutties ... ..	each	1 0 0
Drugs (about 300 specified kinds) ... ..	various	various
(Except for those imported direct in British ships to pay one-third less than the rates herein mentioned.)		
Earlings ... ..	gross	1 0 0
Earthenware (tiles, etc.) ...	thousand	£1 to £8
" (various) ... ..	librate	0 1 6
Eggs ... ..	120	0 1 8
Elephants' teeth ... ..	cwt.	4 0 0
Emery stones ... ..	"	0 8 0
Ebony wood ... ..	"	1 0 0
Fans (corn) ... ..	each	0 6 8
" (paper) ... ..	doz.	0 6 8
" (French) ... ..	"	2 0 0
Feathers (bed) ... ..	cwt.	6 0 0
" (ostridge)... ..	lb.	£1 to £2
Feather-beds ... ..	each	2 13 4
Felts (for cloaks) ... ..	"	4 0 0
Fiddles (toy) ... ..	doz.	0 4 0
Fire-shovels ... ..	"	0 13 4
Figuretto ... ..	yd.	0 8 4
Files ... ..	gross	2 0 0
Fish (cod) ... ..	barrel	0 13 4
" (cod) ... ..	120	2 6 8
" (cods'-heads) ... ..	bar.	0 3 4
" (coalfish) ... ..	120	1 0 0
" (eels) ... ..	bar.	2 6 8
" (    " alive) ... ..	cargo	20 0 0
" (gull-fish) ... ..	bar.	0 6 8
" (haddock) ... ..	"	0 6 8
" (herrings, white) ... ..	"	0 8 4
" (    " red) ... ..	cade	0 8 4
" (lampreys) ... ..	each	0 1 0
" (lings) ... ..	120	3 6 8
" (Newland) ... ..	"	10s. to £1 10s.

DESCRIPTION OF MERCHANDIZE.	BULK RATED.	CUSTOM.		
		£	s.	d.
Fish (salmon) ... ..	bar.	2	0	0
" (grilse) ... ..	"	0	15	0
" (seals) ... ..	each	0	13	4
" (stockfish, cropling)...	120	0	13	4
" ( " lubfish) ... ..	"	1	6	8
" ( " titling) ... ..	"	0	6	8
" (whittings) ... ..	bar.	0	3	4
[Except for Fish English taken and imported in English ships which pay no custom by the 5 Eliz.]				
Flannel ... ..	yd.	0	1	8
Flasks (leathern) ... ..	doz.	0	5	0
" (velvet) ... ..	"	2	0	0
" (horn) ... ..	"	0	6	8
Flax (undressed) ... ..	cwt.	1	0	0
" (dressed) ... ..	"	15	0	0
Fleams ... ..	each	0	0	2
Flocks ... ..	cwt.	2	0	0
Flutes ... ..	gross	1	0	0
Frieze (Irish) ... ..	yd.	0	0	9
Frizado ... ..	piece	8	0	0
Furs (ermine) ... ..	40	2	0	0
" (badger) ... ..	each	0	2	0
" (bear, black or red) ... ..	"	1	0	0
" ( " white) ... ..	"	2	0	0
" (beaver) ... ..	"	0	6	8
" (badger) ... ..	various	various		
" (calaber) ... ..	40	0	8	0
" (cats) ... ..	100	1	0	0
" (dockerers) ... ..	40	0	13	4
" (fitches) ... ..	"	0	13	4
" (foxes, black) ... ..	each	10	0	0
" ( " common) ... ..	"	0	1	4
" (foynes) ... ..	100	1	6	8
" (grays) ... ..	40	0	12	6
" (jennets) ... ..	each	3s. to 16s. 8d		
" (letwis) ... ..	40	0	8	4
" (leopards) ... ..	each	1	5	0
" (martens) ... ..	40	10	0	0
" (miniver) ... ..	mantle	0	13	4
" (minx) ... ..	40	3	0	0

DESCRIPTION OF MERCHANDIZE.	BULK RATED.	CUSTOM.
Furs(mole) ... ..	doz.	£ s. d. 0 0 6
„ (otter) ... ..	each	0 5 0
„ (ounce) ... ..	„	0 12 6
„ (sables) ... ..	40	30 0 0
„ (weazel) ... ..	doz.	0 0 4
„ (wolf) ... ..	each	1 4 0
„ (wolverine) ... ..	„	0 12 6
Fustian (of various countries)	piece	£3 7s. to £8
Fusses of cloves ... ..	lb.	0 3 6
Gadza ... ..	yd.	2s. 8d. to 5s.
Gally-dishes ... ..	doz.	0 2 6
Garnets ... ..	lb.	£1 to £3
Gauntlets ... ..	pair	0 4 0
Garters (French) ... ..	doz. pair	3 0 0
Galls ... ..	cwt.	2 0 0
Gimlets ... ..	doz.	0 8 0
Girdles (crewl or leather)...	gross	£2 13s. 4d. to £3 6s. 8d.
„ (silk, etc.) ... ..	doz.	£1 to £4
Glasses (window) ... ..	case	£1 10s. to £4 10s.
„ (drinking, Venice)...	doz.	0 18 0
„ ( „ Flemish)...	100	1 5 0
„ ( „ Scotch or French common)	„	0 15 0
„ ( „ common)	doz.	0 3 0
„ (burning) ... ..	„	0 3 0
„ (viols) ... ..	100	0 15 0
„ (water) ... ..	doz.	0 12 0
„ (looking) ... ..	gross	0 8 0
„ ( „ ) ... ..	doz.	13s. 4d. to £45
„ (hour) ... ..	„	£1 to £3
„ (spectacle) ... ..	„	1 0 0
Glass-plates (for looking- glasses) ... ..	„	£1 to £30
Glass-pipes ... ..	cwt.	7 10 0
All other glass (except beads)	librate	0 1 6
Glue ... ..	cwt.	1 0 0

DESCRIPTION OF MERCHANDIZE	DUCK RATED.	CUSTOM.
Globes ... ..	pair	£ 3 to £ 6
Gloves (Bruges or French)	gross	2 10 0
„ (other sorts) ...	doz. pair	10s. to £ 4
Gold and silver thread ...	lb.	From 10s.
Gold foil ... ..	gross	0 6 8
Gold paper ... ..	„	0 13 4
Graines ... ..	lb.	0 6 8
Grindle-stones ... ..	chaldron	1 6 8
Grocery (various) ... ..		
[All spicery, except pepper, imported direct in English ships to pay one-third of the Rates herein mentioned.]		
Grograms (Turkey) ...	yd.	0 3 9
Guns (calivers) ... ..	each	0 5 0
„ (muskets) ... ..	„	0 10 0
Gunpowder (serpentine) ...	cwt.	5 0 0
„ (corn) ... ..	„	8 0 0
Halberds ... ..	each	3s. 4d. to 13s. 4d.
Hammers ... ..	doz.	4s. to 13s. 4d.
Handkerchiefs ... ..	„	3 0 0
Harness-roses ... ..	thousand	0 1 0
Harness (corslets) ... ..	each	1 0 0
„ (cuirasses) ... ..	„	0 12 6
„ (morions) ... ..	„	5s. to 10s.
Harp-strings ... ..	gross	0 5 0
Hat-bands ... ..	„	5 0 0
Hats ... ..	doz.	£ 1 to £ 10
Hawks (falcon) ... ..	each	4 0 0
„ (goshawk) ... ..	„	3 6 8
„ (gerfalcon) ... ..	„	4 10 0
„ (jerkin) ... ..	„	3 6 8
„ (lanner) ... ..	„	4 0 0
„ (lanneret) ... ..	„	2 0 0
„ (tassel) ... ..	„	2 0 0
Hawk's-hoods ... ..	gross	1 6 8
Hair-sieves ... ..	„	0 10 0
Hair (camel's) ... ..	lb.	0 3 0
„ (elk's) ... ..	cwt.	0 12 6
„ (goat's) ... ..	lb.	0 1 2

DESCRIPTION OF MERCHANDISE.	BULK RATED.	CUSTOM.
Heather ... ..	cwt.	£ s. d. 1 0 0
Hemp (drest) ... ..	"	£8 to £10
" (undrest) ... ..	"	0 13 4
Hides (buff) ... ..	each	0 10 0
" (cow or horse) ... ..	"	2s. 6d. to 10s.
" [others undressed] ... ..	"	half the custom]
Hilts ... ..	doz.	2 0 0
Honey ... ..	bar.	2 0 0
Hoops ... ..	cwt.	1 6 8
Hops ... ..	"	0 15 0
Hose (Mantua) ... ..	pr.	0 10 0
Jet ... ..	lb.	0 3 4
Jews-trumps ... ..	gross	0 10 0
Ink (printers') ... ..	cwt.	2 0 0
Imperlings ... ..	doz.	1 10 0
Inkhorns ... ..	gross	3 0 0
Incle (unwrought) ... ..	lb.	0 2 6
" (wrought) ... ..	12 lbs.	8 0 0
Indigo (foreign) ... ..	lb.	0 3 4
" (English plantation) ... ..	"	0 1 0
Instruments (surgical, etc., various)		
Iron... ..	ton	7 0 0
Iron-backs ... ..	each	6s. 8d. to 13s. 4d.
Irons, fire ... ..	gross	0 10 0
Iron-stones ... ..	each	5 0 0
Juice of lemons ... ..	pipe	4 0 0
Ivory ... ..	lb.	0 10 0
Key-knops ... ..	gross	1 0 0
Knives (coarse) ... ..	dicker	0 3 0
" (carving) ... ..	doz.	3 0 0
" (French) ... ..	gross	4 0 0
" (glover's) ... ..	6	1 10 0
" (pen) ... ..	gross	1 10 0
" (stock) ... ..	doz.	£4 to £6



DESCRIPTION OF MERCHANDISE.	BULK RATED.	CUSTOM.
Lace (bone) ... ..	12 yds.	£ 5. d. 4 0 0
„ (Brittany) ... ..	„	6 0 0
„ (crewel) ... ..	gross	8 0 0
„ (gold and silver) ... ..	lb. Troy	12 0 0
„ (pomet) ... ..	gross	2 0 0
„ (purl) ... ..	„	1 0 0
„ (silk) ... ..	lb. A. de P.	10 0 0
Ladles (melting) ... ..	cwt.	2 0 0
Latten ... ..	„	£2 to £3 6s. 8d.
Lead ore ... ..	ton	4 0 0
Lemons (pickled) ... ..	pipe	4 0 0
Lemon-water ... ..	tun	10 13 4
Leather ... ..	doz	£2 to £20
Lures (hawks') ... ..	each	0 1 4
Lime (dyer's) ... ..	bar.	0 5 0
Linseed ... ..	bz.	0 5 0
Linnen-cloth (calico) ... ..	piece	0 10 0
„ (Dutch canvass) ... ..	100 ells	3 10 0
„ (French) ... ..	„	£6 to £15
„ (packing) ... ..	„	2 10 0
„ (working) ... ..	„	£3 to £6
„ (damask) ... ..	yd.	1s. 4d. to £1
„ (diaper) ... ..	„	9d. to £1 16s.
„ (lawns) ... ..	piece	10s. to £6
„ (Flanders or Holland) ... ..	ell	0 5 0
„ (British) ... ..	100 ells	6 13 4
„ (Irish) ... ..	„	2 0 0
„ (lockrams) ... ..	106 ells	5 0 0
„ (Eastland) ... ..	100 ells	4 0 0
„ (Hambro') ... ..	ell	0 3 0
„ (Scotch-twill) ... ..	100 ells	3 0 0
[All linen to pay a full half beyond the former Rates, for which security shall be given at the Custom-house for payment in 12 months, or cash-payment at a discount of 10 per cent. If re-exported within 12 months, the Custom shall be returned.]		
Locks (hanging) ... ..	gross	£1 10s. to £3
Lutes (Cologne) ... ..	doz.	8 0 0

DESCRIPTION OF MERCHANDIZE.	BULK RATED.	CUSTOM.
Lutes (Venice) ... ..	doz.	£ s. d. 24 0 0
Lute-strings... ..	gross	25. 8d. to £1 6s. 8d.
Lithmus ... ..	cwt.	1 0 0
Madder ... ..	cwt.	16s. 8d. to £1 10s.
Maps (printed) ... ..	ream	4 0 0
Masks (velvet) ... ..	doz.	3 0 0
" (satin) ... ..	"	2 0 0
Masts (ships') ... ..	each	35. 4d. to £1
Match (gun) ... ..	lb.	0 0 2
Mats (Russia) ... ..	each	0 0 6
Meal (wheat or rye) ... ..	last	3 0 0
Medlars ... ..	2 bz.	0 10 0
Metheglin ... ..	hhd.	2 0 0
Mustard seed ... ..	cwt.	0 10 0
Nails (chair) ... ..	thousand	0 13 4
" (copper, etc.) ... ..	ten thousand	0 13 4
" (head) ... ..	bar.	8 0 0
" (small) ... ..	"	16 0 0
" (tenter-hooks) ... ..	thousand	0 5 0
Napkins (French) ... ..	doz.	0 12 0
Neats' tongues (Russian) ... ..	each	0 0 2
Neckerchiefs (Flemish) ... ..	doz.	6 0 0
Needles ... ..	12000	3 0 0
" (packing) ... ..	1000	0 13 4
Nutmegs (picked) ... ..	each	0 0 4
Nuts (small) ... ..	bar.	0 10 0
" (walnuts) ... ..	"	0 6 8
Oakum ... ..	cwt.	0 10 0
Ochre ... ..	bar.	1 6 8
Oars ... ..	each	0 1 0
Oats ... ..	qr.	0 4 0
Oil (rape and linseed) ... ..	tun	70 0 0
" (Spanish) ... ..	"	32 0 0
" (salad) ... ..	gal.	0 5 0
" (train) ... ..	tun	£1 to £8

DESCRIPTION OF MERCHANDIZE.	BULK RATED.	CUSTOM.
Olives ... ..	hhd.	£ 8 0 0
Onions ... ..	bar.	0 3 4
Oranges and lemons ... .	1000	1 0 0
Packthread ... ..	100 lb.	3 0 0
Pans (cooking) ... ..	cwt.	3 0 0
" (warming) ... ..	doz.	3 0 0
Paper (printing and MS.) ...	ream	0 3 6
Parchment ... ..	doz.	0 7 0
Pears and apples ... ..	bar.	0 10 0
Pease ... ..	qr.	0 4 0
Petticoats (silk) ... ..	each	4 0 0
Pheasants (in season) ...	doz.	4 0 0
" (out of season) ...	"	2 10 0
Pike-heads ... ..	each	0 0 6
Pikes ... ..	"	0 3 6
Pins ... ..	12000	2 10 0
Pipe-staves ... ..	120	0 6 8
Pipes (playing) ... ..	doz.	0 4 0
Pitch ... ..	last	2 10 0
Plaster of Paris ... ..	30 cwt.	2 0 0
Plate ... ..	oz.	4s. 10 5s.
Plates (metal) ... ..	100	0 13 4
Playing-tables (walnut) ...	pr.	0 6 8
Points ... ..	gross	£ 1 to £ 1 10s.
Pumice-stones ... ..	ton	0 13 4
Pomegranates ... ..	1000	2 0 0
Pork ... ..	ton	6 0 0
Potatoes ... ..	cwt.	0 16 8
Pots (earthenware)... ..	100	£ 1 6s. 8d. to
" (metal) ... ..	cwt.	£ 2 10s.
Pullies (iron or wood) ...	gross	0 3 0
" (brass) ... ..	doz.	£ 1 to £ 5
Quails ... ..	doz.	0 8 0
Quills (goose) ... ..	1000	0 2 0
Quilts (French) ... ..	doz.	4 16 0
" (calico) ... ..	each	2 0 0
" (satin) ... ..	"	6 13 4
Quinces ... ..	100	0 8 0

DESCRIPTION OF MERCHANDIZE.	BULK RATED.	CUSTOM.
Racquets ... ..	each	£ s. d. 0 0 8
Rape-seed ... ..	qr.	1 0 0
Rashes ... ..	piece	£4 to £18
Rattles (children's)... ..	gross	1 6 8
Razors ... ..	dicker	1 0 0
Recorders ... ..	case	1 0 0
Ribbon (silk) ... ..	lb.	4 0 0
Rice ... ..	cwt.	1 6 8
Rosin ... ..	"	0 6 8
Rugs ... ..	each	13s. 4d. to £1
Rims for sieves ... ..	gross	0 6 0
Rings (key)... ..	"	0 9 0
" (curtain) ... ..	lb.	0 1 4
" (wire) ... ..	gross	0 4 0
" (brass, etc.) ... ..	"	1 0 0
" (small) ... ..	2 gross	0 10 0
" (hair) ... ..	gross	0 3 0
Sack-cloth ... ..	100 ells	8 0 0
Saddles (steel) ... ..	each	1 0 0
Saffron ... ..	lb.	1 10 0
Salt (Spanish) ... ..	bz.	0 0 8
" (bay) ... ..	"	0 0 6
" (petre)... ..	cwt.	1 0 0
Saws (hand) ... ..	doz.	0 6 8
Scissors ... ..	gross	3 0 0
Serge (Athens) ... ..	yd.	0 2 0
" (Florence) ... ..	"	1 0 0
Shears (shearmen's) ... ..	pair	1 0 0
" (glovers') ... ..	"	0 1 0
" (seamsters')... ..	doz.	0 3 4
" (tailors') ... ..	"	0 16 0
Sheep (Irish) ... ..	score	5 0 0
Shumack ... ..	cwt.	0 13 4
Syder ... ..	tun	4 0 0
Silk (foreign) ... ..	lb.	25. to £5
" (in English ships) ... ..	"	15s. to £2

[All foreign silks re-exported within 12 months to be allowed for full Custom paid on them.]

DESCRIPTION OF MERCHANDISE.	BULK RATED.	CUSTOM.
Skins (bucks) ... ..	each	£ s. d. 2s. 6d. to 5s.
" (calf) ... ..	"	6s. 8d. to 10s.
" (dog-fish) ... ..	"	0 0 6
" (fox) ... ..	doz.	0 16 0
" (goat) ... ..	"	6s. 8d. to £2
" (kid) ... ..	100	£1 to £2
" (seal) ... ..	each	0 1 8
" (sheep) ... ..	"	0 0 3
Snuffers ... ..	doz.	0 6 8
Soap (castle or Venice) ... ..	cwt.	3 0 0
" (Flemish) ... ..	bar.	4 0 0
Spars ... ..	120	1 0 0
Spectacles (loose) ... ..	gross	1 0 0
Spoons (horn) ... ..	"	0 16 0
Sponges ... ..	lb.	0 3 4
Stand-dishes (wood) ... ..	doz.	0 4 0
" (brass) ... ..	"	0 12 0
" (leathered) ... ..	each	0 6 8
" (pocket) ... ..	doz.	2 0 0
Starch ... ..	cwt.	5 0 0
Steel (long) ... ..	"	1 10 0
" (gad) ... ..	½ bar.	10 0 0
Stone-birds (whistles) ... ..	gross	0 4 0
Stones (blood) ... ..	lb.	0 15 0
" (Caen) ... ..	ton	0 15 0
" (dog) ... ..	last of 3 pair	39 0 0
" (mill) ... ..	each	10 0 0
" (quern) ... ..	"	£2 5s. to £4 10s.
" (slick) ... ..	100	0 15 0
Sturgeon ... ..	firkin	1 10 0
Stuffs mixed with wool ... ..	yd.	1 5 0
Sword-blades (Venice or Flanders) ... ..	doz.	£1 to £1 10s.
Table-books ... ..	doz.	10s. to £1
Tables (playing; coarse) ... ..	pr.	0 5 0
Tacks (iron) ... ..	1000	0 6 8
Tallow ... ..	cwt.	0 16 8

DESCRIPTION OF MERCHANDIZE.	BULK RATED.	CUSTOM.
		£ s. d.
Tapestry ... ..	ell (Fl.)	25. 7d. to £8
Tar ... ..	bar.	0 6 8
Tassels ... ..	1000	0 5 0
Thimbles ... ..	"	3 0 0
Thread (Lyons or Paris) ...	bale	30 0 0
" (Bruges) ... ..	12 lbs.	2 10 0
Thrums ... ..	lb.	6d. to 1s.
Ticks ... ..	each	1 10 0
Tin-foils ... ..	gross	0 2 4
Tinsel ... ..	yd.	5s. to 10s.
Tobacco (Spanish or other foreign) ... ..	lb.	0 10 0
Tobacco (English plantation) ... ..	"	0 1 9
Tools (carving) ... ..	gross	1 0 0
Tow... ..	cwt.	0 10 0
Treacle ... ..	bar.	4 0 0
Trenchers (white) ... ..	gross	0 4 0
" (painted) ... ..	"	0 12 0
Twine ... ..	lb.	0 0 6
Twist ... ..	doz.	0 10 0
Vallances (Scotch)... ..	each	0 8 0
Vellum ... ..	skin	0 10 0
Viol... ..	each	0 13 4
Vices ... ..	doz.	0 12 0
Vinegar ... ..	tun	5 0 0
Vizards ... ..	doz.	1 4 0
Wadmoll ... ..	yd.	0 0 9
Wainscoats ... ..	120	10 0 0
Wax ... ..	cwt.	2 0 0
Whale-fins (English) ... ..	ton	50 0 0
" (foreign) ... ..	"	100 0 0
Whet-stones ... ..	100	0 16 8
Whip-cord ... ..	lb.	0 0 8
Whistles ... ..	gross	0 4 0
Woad (green) ... ..	ton	15 0 0
" (Tholouse) ... ..	cwt.	1 13 4
Worsted ... ..	piece	2 0 0

DESCRIPTION OF MERCHANDISE.	BULK RATED.	CUSTOM.		
		£	s.	d.
Wood (ebony) ... ..	cwt.	2	0	0
" (Brazil) ... ..	"	1	15	0
" (Guinea) ... ..	ton	30	0	0
" (Irish) ... ..	"	0	13	4
Wool (beaver) ... ..	...	<i>free</i>		
" (cotton, foreign) ... ..	lb.	0	0	4
" ( " colonial) ... ..	...	<i>free</i>		
" (Ostridge, English) ... ..	...	"		
" (Irish) ... ..	...	"		
" (lambs') ... ..	...	"		
" (Spanish) ... ..	...	"		
Wrests (harp, etc.) ... ..	gross	1	4	0
Wire (latten) ... ..	cwt.	6	13	4
" (iron) ... ..	"	7	10	0
" (steel) ... ..	lb.	0	3	0
Wine-lees ... ..	tun	4	0	0
Yarn (cable) ... ..	cwt.	0	13	4
" (mohair) ... ..	lb.	0	2	6
" (cotton) ... ..	"	0	1	0
" (grogam) ... ..	"	0	3	0
" (Irish) ... ..	4 cwt.	5	0	0
" (linen) ... ..	lb.	0	1	0
" (sail) ... ..	"	0	0	6
" (Scotch) ... ..	"	0	1	0
" (woollen) ... ..	cwt.	3	6	8

## EXPORTS.

Allabaster ... ..	load	2	0	0
Alum ... ..	cwt.	1	0	0
Apothecary and confection- ery wares ... ..	"	2	0	0
Anvils ... ..	"	0	10	0
Apples ... ..	bz.	0	1	0
Aqua vitæ ... ..	hhd.	2	0	0
Ashes ... ..	last	1	13	4

DESCRIPTION OF MERCHANDIZE.	BULK RATED.	CUSTOM.
Bacon ... ..	fitch	£ s. d. 0 10 0
Bags ... ..	doz.	0 10 0
Bandeliers ... ..	100	0 10 0
Beef... ..	bar.	3 0 0
Beer (English-shipped) ... ..	tun	0 2 0
" (any other) ... ..	"	0 6 0
Bell-metal ... ..	cwt.	4 0 0
Bellows ... ..	doz.	0 6 0
Billets ... ..	1000	2 0 0
Bird-lime ... ..	cwt.	1 10 0
Bones (ox) ... ..	1000	0 6 8
Books ... ..	cwt.	0 5 0
Brass-ware ... ..	"	0 16 8
Bridles ... ..	doz.	0 1 7
Brushes (heather) ... ..	"	0 10 0
Buttons (hair) ... ..	gross	0 0 6
Butter ('good or bad') ... ..	bar.	3 0 0
Baize (single) ... ..	piece	1 0 0
Calves'-skins (denizens) ... ..	doz.	2 10 0
" (aliens) ... ..	"	5 0 0
Cambodium ... ..	lb.	0 1 6
Candles ... ..	12 lbs.	0 5 0
Canvas [ <i>vide</i> Linen]		
Caps ... ..	doz.	6s. to 12s.
Cards (wool) ... ..	"	0 10 0
" (playing) ... ..	cwt.	0 5 0
Cardboards... ..	gross	1 0 0
Carpets ... ..	each	0 11 8
Cheese ... ..	cwt.	1 0 0
Coaches or chariots, etc. ... ..	each	5 0 0
Coals (denizens) ... ..	chaldron	£ 5 to £ 8
" (aliens) ... ..	"	£ 10 to £ 16
Copper-wares ... ..	cwt.	0 16 8
Cordage ... ..	"	0 10 0
Coverlets ... ..	each	15. 3d. to 15. 8d.
Cushions (Yorks.) ... ..	doz.	1 0 0
Cottons (northern)... ..	100 goads	2 0 0
" (Welsh) ... ..	"	2 10 0
Corn (wheat) ... ..	qr.	1 0 0



DESCRIPTION OF MERCHANDISE.	BULK RATED.	CUSTOM.
		£ s. d.
Corn (barley) ... ..	qr.	0 10 0
„ (malt) ... ..	„	0 10 0
„ (beans) ... ..	„	0 10 0
„ (oats) ... ..	„	0 6 8
„ (pease) ... ..	„	0 10 0
„ (rye) ... ..	„	0 10 0
„ (buck-wheat) ... ..	„	0 10 0
Dornix (English) ... ..	yd.	0 0 9
Dimity ... ..	„	0 0 4
Emery stones ... ..	cwt.	1 10 0
Figuretto ... ..	piece	15s. to £1 10s.
Fitches ... ..	40	1 13 4
Flannel ... ..	yd.	0 0 4½
Flax... ..	cwt.	1 0 0
Frieze ... ..	yd.	0 0 6
Fustians (English) ... ..	...	<i>free</i>
Garments, etc. ... ..	...	<i>free</i>
Garters (worsted) ... ..	gross	0 2 6
Girdles ... ..	„	10s. to 16s. 8d.
Glass (broken) ... ..	bar.	0 3 4
„ (window) ... ..	chest	0 10 0
„ (drinking) ... ..	cwt.	0 3 4
Glue ... ..	„	0 16 8
Gloves (plain) ... ..	doz.	0 4 0
„ (fringed) ... ..	„	0 6 8
„ (furred) ... ..	„	0 6 8
„ (buck's hide) ... ..	„	1 0 0
Goose-quills ... ..	1000	0 2 0
Grindle-stones ... ..	chaldron	0 13 4
Gunpowder... ..	cwt.	2 0 0
Guts (ox) ... ..	bar.	1 0 0
Haberdashery ... ..	cwt.	1 0 0
Hair ... ..	„	£1 10s. to £6
Hair-cloth ... ..	piece	0 13 4
Hake ... ..	120	0 3 4

DESCRIPTION OF MERCHANDIZE.	BULK RATED.	CUSTOM.		
		£	s.	d.
Harness (coach) ... ..	pr.	1	0	0
Hats (beavers) ... ..	doz.	2	0	0
Hawks-hoods ... ..	"	0	2	6
Hemp-seed ... ..	qr.	2	0	0
Herring (white, full) ... ..	bar.	0	13	4
" ( " shotten) ... ..	"	0	6	8
" (red, full) ... ..	cade	0	6	0
" ( " shotten) ... ..	"	0	3	0
" (summer, white) ... ..	bar.	0	6	8
" ( " red) ... ..	cade	0	3	0
Holsters ... ..	doz. pr.	0	10	0
Hops ... ..	cwt.	1	10	0
Horns (ox) ... ..	1000	2	10	0
" (rams') ... ..	"	1	0	0
" (sheep) ... ..	...	0	3	4
" (stags') ... ..	100	1	12	0
Horses (stone) ... ..	each	66	13	4
" (geldings) ... ..	"	20	0	0
" ( " to English colonies) ... ..	"	10	0	0
Horses (mares) ... ..	"	126	13	4
Hoops (barrel) ... ..	1000	0	13	4
Jewels, etc. ... ..	...	<i>free</i>		
Iron (wrought) ... ..	cwt.	0	10	0
" (unwrought) ... ..	ton	16	0	0
Irish mantles ... ..	each	0	3	4
Lace (gold and silver) ... ..	lb.	1	16	0
Lampreys ... ..	1000	1	6	8
Leather wares ... ..	lb.	0	0	10
Lime ... ..	chaldron	0	13	4
Linen ... ..	40 ells	0	10	0
Linseed ... ..	qr.	3	0	0
Lead ... ..	fodder	20	0	0
Maps and charts ... ..	cwt.	0	5	0
Mustard seed ... ..	"	0	10	0
Nails ... ..	cwt.	0	5	0

DESCRIPTION OF MERCHANDISE.	BULK RATED.	CUSTOM.		
		£	s.	d.
Nuts (small) ... ..	bar.	0	6	8
Oatmeal ... ..	bz.	0	3	4
Oil (train) ... ..	tun	10	0	0
Oysters (pickled) ... ..	bar.	0	1	4
Ochre ... ..	cwt.	1	0	0
Oxen ... ..	each	6	13	4
Parchment ... ..	roll	0	13	4
Paste-boards ... ..	gross	0	12	0
Pictures ... ..	cwt.	0	5	0
Pilchards (aliens) ... ..	ton	20	0	0
Points (leather) ... ..	gross	0	0	6
Pork ... ..	bar.	4	0	0
Rape-cakes ... ..	1000	0	10	0
Rape-seed ... ..	qr.	3	0	0
Rugs (Irish) ... ..	yd.	0	0	4
Saddles ... ..	each	3s. to 5s.		
Saffron ... ..	lb.	1	10	0
Salt-petre ... ..	cwt.	4	0	0
Shovels ... ..	each	3s. 4d. to 4s.		
Shoes (old) ... ..	100 doz. pr.	4	0	0
„ (new) ... ..	lb.	0	0	10
Silk ... ..	„	0	3	4
Skins (coney) ... ..	120	10s. to		
„ (kid) ... ..	100	£2 13s. 4d.		
„ (lamb) ... ..	120	10s. to 13s. 4d.		
„ (otter) ... ..	each	£1 10s.		
„ (hare) ... ..	„	0	1	0
„ (cats') ... ..	100	1	6	8
„ (fox) ... ..	each	0	0	8
„ (swans') ... ..	„	0	2	6
„ (dogs') ... ..	doz.	0	2	6
„ (badgers') ... ..	each	0	1	0
„ (squirrels') ... ..	1000	0	2	9
„ (wolf) ... ..	each	0	6	0

DESCRIPTION OF MERCHANDISE.	BULK RATED.	CUSTOM.
		£ s. d.
Skins (elk) ... ..	each	1 0 0
Soap ... ..	bar.	1 0 0
Sprats ... ..	cade	0 1 8
Starch ... ..	cwt.	1 0 0
Steel (gad) ... ..	"	1 0 0
Stockings ... ..	doz.	5s. to 12s. 6d.
Stones (slate) ... ..	1000	0 3 4
Stuffs (woollen, etc.) ... ..	lb.	0 1 4
Sugars (refined) ... ..	cwt.	0 10 0
Tallow ... ..	cwt.	2 0 0
Tapestry ... ..	lb.	0 0 10
Thrums ... ..	100	0 13 4
Tobacco-pipes ... ..	gross	0 1 0
Tin (unwrought) ... ..	cwt.	7 6 8
" (pewter) ... ..	"	5 0 0
" (aliens) ... ..	"	double
Velures ... ..	2ble piece	1 0 0
Vinegar ... ..	tun	2 6 8
Virginals ... ..	pr.	1 0 0
Watches ... ..	each	0 10 0
Wadmol ... ..	yd.	0 0 4½
Wax... ..	cwt.	6 0 0
Whale-fins ... ..	gross	0 2 0
Woad ... ..	ton	15 0 0
Wood (red)... ..	cwt.	1 10 0
" (box)... ..	ton	4 0 0
Worsted ... ..	piece	15s. and £ 1
Wine-lees ... ..	butt	1 0 0
Wool (Spanish) ... ..	...	free
Yarn (grogam) ... ..	lb.	0 4 0



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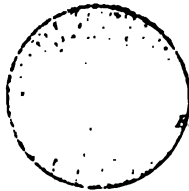


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THE END.



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