



Jones, E. T. A Book of Articles to prevent or detect frauds in the Customs, 1572

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Evan T. Jones (ed.), ‘A Book of Articles to prevent or detect frauds in the Customs, 1572’ (University of Bristol, ROSE, 2011)¹

This ‘Book of Articles’ is one of a number of similar documents submitted to William Cecil, Lord Burghley, following his appointment as Lord Treasurer of England in July 1572.² The book represents an ostensibly disinterested attempt to identify problems in the customs service, particularly at London, and propose ways in which fraud and the evasion of customs could be curtailed. While the document is undated and bears no name, an endorsement on the cover notes that ‘quaere [it is a question] if this be not Carmarthen’s device’. This suggests that the Lord Treasurer, or one of his secretaries, suspected the author of the ‘Articles’ was Richard Camarden. Such an attribution is plausible, given that Camarden submitted a number of documents of this nature to Burghley, the Queen, and others during the 1570s-80s – the best known of which is his ‘Caveat to the Queen’.³ That the ‘Articles’ were written shortly after Burghley became Lord Treasurer is apparent from the disparaging references to the increased corruption that had allegedly occurred during the last years of William Paulet’s tenure as Lord Treasurer.⁴ In particular the ‘Articles’ note that customs officers had developed many bad practices because they ‘of late years have had such liberty under the last lord Treasurer deceased’.⁵ It is further suggested that the officers now kept great state, rarely going to the customs houses themselves ‘till now your honour came to be Lord Treasurer.’

The tone and broad conclusions of the ‘Articles’ are analogous to Camarden’s ‘Caveat to the Queen’. In particular, the document claims that customs evasion was occurring on a large scale in both London and the outports and that this was only possible because of the thoroughly corrupt nature of the customs service itself. The analysis of the problems of the service and the proposals made for their rectification are not identical to those of the ‘Caveat’, however. It is for this reason that the ‘Articles’ are reproduced below in full.

¹ British Library [BL], Lansdowne 110, no. 40, fols. 117-25. The following conventions were employed when transcribing the document: the line spacing, spelling, capitalization, underlining, deletions and punctuation follow the manuscript; reconstructions of suspensions are in italics. Squared brackets indicate editorial additions. Erasures, which are noted, appear to have been performed by the scribe and seem to represent corrections of transcription errors. I would like to thank Margaret Condon (University of Bristol) both for proof reading the final text and for her suggestions in relation to it.

² Other examples include: BL, Lansdowne 14, no. 41 fol. 100r.; Lansdowne no. 110, no. 48 fols. 148-51; no. 74 fols. 206-7; The National Archives: Public Record Office [TNA:PRO], SP12/151, no. 6.

³ John U. Nef, ‘Richard Camarden’s “A Caveat for the Quene” (1570), *Journal of Political Economy*, vol. 41/1 (1933), pp. 33-57. See also: H. A. Lloyd, ‘Camden Carmarden and the Customs’, *English Historical Review*, vol. 85 (1970), pp. 776-87.

⁴ William Paulet, Marquess of Winchester, died 10 March 1572, aged 97. He had served as Lord Treasurer since 1550 but had lived in semi-retirement at Basing House since 1570. Winchester is known to have exercised poor financial control over his office during his last years: L. L. Ford, ‘Paulet, William, first marquess of Winchester (1474/5?–1572)’, *Oxford Dictionary of National Biography* (Oxford University Press, 2004).

⁵ See below: fol. 119r.

[Cover]

‘Articles for reformation of
abuses in payment of Custom’

[Endorsed in another hand]

‘quere⁶ if this bee not Car-
marthens devise.’

117r.

Articles For Reformation of the disceites⁷ used in the paiment
of the Quenes Majesties Revenewes of Custom Subsidy and
Impost⁸ and likewise to reforme the disorders used by the
officers marchantes shippers & others by whome her *majestie*
ys deceyved

And Firste a Reformacyon for the
officers belonginge to the Custom

The chieffe grounde & helpe to reforme all the abuses &
disceites that be used to disceive the Quenes *Majestie* of her custome
Subsidie Imposte & other *Rightes* & dewties muste be to enlarge
the Custome howse & the wharffe according to the platte or
Forme⁹ that George Nedham devised longe since¹⁰ *which was that*
there mighte be sufficient place provided at the Custome howse
that all gooddes eyther goinge owte or comynge into this Porte
of London mighte be laden & unladen at the Custome Howse
in the sighte & presence of all her *Majesties* officers and other
Bystanders and that marchantes & officers shoulde be no
Longer suffred to Lade & unlade goodes at so many sundrie
blinde keys & plattes¹¹ as ys nowe *permitted* wheare marchantes
aswell Strangers¹² as Englishe have dwellinge howses &
warehouses wheare bothe the officers the marchantes and

⁶ ‘quere’: quaere – i.e. one may ask / it is a question.

⁷ ‘disceites’: deceits.

⁸ ‘Custom Subsidy and Impost’: these are different forms of national duty levied on merchandise entering or leaving the country. Custom and subsidy are of ancient origin, the impost on cloth and wine had been levied since 1558.

⁹ ‘platte or Forme’: plat or form – i.e. plan or scheme, usually indicating a map, plan, or graphic representation.

¹⁰ In 1571 George Needham submitted a plan to William Cecil, then Secretary of State, for the enlargement of the official quays in London. As Needham noted at that time, he had long been advocating reforms along the lines suggested: BL, Lansdowne 110, no. 39 fol. 115.

¹¹ ‘blinde keys & plattes’: blind quays and plats – i.e. obscure or concealed quays and landing stages.

¹² ‘Strangers’ – i.e. alien merchants.

key kepars¹³ use their disceites & both day & nighte tyme
 may doe what they will, so that this one pointe beinge
 Reformed all the reste of goodd orders & iuste¹⁴ dealinge will
 quietlie & orderlie followe /

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And Firste for reformacyon of officers
 & their Clarkes /¹⁵

The head officers & their
 clarkes to be bounden to
 observe owres & geove
 attendaunce in the custome
 house.

Firste that the Customers Comptrowlers & their Clarkes may
 be commaunded to be at the Customehowse & give attendaunce to
 receive the Quenes *Majesties* dewties & to serve the marchantes &
 shippars bothe before noone & after accordinge to the owres¹⁶
 appointed for the same uppon some paine or punishment to
 be provided therefore¹⁷

That no entrie of goodes
 be made in any place
 but in customehouse
 onely

That no Entrie¹⁸ of marchantes goodes neyther goinge owte
 nor cominge in be made or taken in any place but in the
 Customehowse onelye and at such tymes as both the Customers
 & Comptrowlers or their sufficient or Deputies shalbe
 present and Immediatlie enter the same in their bookes
 accordinge to the order of those billes of Entrie delivered to your
 honour¹⁹ uppon some paine to be provided For the same

¹³ 'key kepars': quay keepers.

¹⁴ 'iuste': just.

¹⁵ The head officers of a port were the 'customers', 'controllers', 'searchers' and 'tide-waiters', all of whom were appointed by the Lord Treasurer by Letters Patent. A customer was responsible for assessing the customs dues payable on merchandise and, if the customs had not been farmed, collecting the duty. The controller was meant to work alongside the customer, taking an independent record of goods declared, as a check on frauds that might be perpetrated by the customer. The searcher was responsible for supervising the loading and unloading of ships, making sure that each merchant's customs entry tallied with what was actually on board. The searcher also had overall responsibility for preventing goods being illicitly put on board vessels or taken off them without having been declared. The tide-waiters of London were responsible for accompanying ships going up or down the River Thames to London and for supervising any merchandise that had been laded on a lighter for movement up the river, prior to declaration. All these officers commonly had deputies and clerks who worked under them.

¹⁶ 'owres'; hours.

¹⁷ An Act of Parliament of 1559 had specified the hours at which goods could be loaded or unloaded from ships and ordered that this should only happen at officially appointed quays: 'An Acte limiting the tymes for laying on Lande Marchandise from beyonde the Seas, and touching Customes for Sweete Wynes,' *Statutes of the Realm*, vol. 4, pp. 372-4. The growth in traffic at London, however, meant that the official quays were insufficient to accommodate all merchandise.

¹⁸ 'Entrie': entry – i.e. declaration for customs purposes.

¹⁹ According to the 'Book of Orders' issued to all customs officers in 1565, entries were to be entered immediately in the 'original books' (i.e. port books, TNA:PRO, E190) issued by the Exchequer. These original books were then to be submitted to the Exchequer at the end of each half year: B.Y., *A Sure Guide to Merchants, Custom-House Officers, &c. or the Modern Practice of the Court of Exchequer; in Prosecutions Relating to His Majesty's Revenue of the Customs. ... By an Officer of the Customs.* (London, 1730), pp. 411-12. The author of the 'Articles' thus appears to be

no warrantes Billes nor other writinges be made sealed or delivered but in the customehowse onlye.

That no warrantes billes Cockettes Certificattes²⁰ or other writinges apperteninge to cutome be made sealed or delivered in any place but in the Customehowse only in the presens of the officers

waiters & serchers to have their offices uppon the customehousekey & be bounden to geove attendaunce of the merchantes at the owres appointed.

That ii convenient places may be appointed uppon the new Customehowse key where both waiters & Serchers at either Ende of the same wharffe may have their severall offices by the owtewarde & Inwarde Customehowse as dothe appeare in Nedhams platt & there to give their attendaunce both before noone & after noone to see the Ladinge and unladinge of the marchantes gooddes & resceive their billes

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Cockettes & other writinges & be bounden to observe the owres appointed uppon some paine

the buildinge of the new wharffe will cut of superfluous officers.

The new wharffe beinge made & the headd officers placed uppon the same as ys appointed in the said Platt and the owres of gevinge attendaunce observed by the officers & their Clarkes as ys declared where as now there be v under Serchers²¹ beside *Master Grey*,²² ii Serchers *with Master Grey* will serve, & of xvi weyters, vi wilbe sufficient For these ii kindes of under officers be verie hurtefull & do moste maintaine them selves by deceyvinge the Quenes *majestie* and speciallie the weyters takinge charge of gooddes Inwarde who having but iiiii^{li} standinge wages & all the rest of their Fees & proffettes that they can honestlie or justly have ys not worthe paste x or xii^{li} a yere more²³ to every mans share *which* ys not able nor can mainteyne suche

to many officers be unprofitable

of small Fees greate houses kepte.

pressing for a 'reform' that was, in theory, already an official practice. The implication is that officers were continuing their old practice of taking entries in rough books and only entering the consignment in the official book at a later stage.

²⁰ 'warrantes billes Cockettes Certificattes': warrants, bills, cockets, certificates. These were different types of official document issued by customs officers to authorise certain actions (e.g. the movement of goods), or to declare that duties had been paid on a consignment.

²¹ 'v under Serchers': five under-searchers – i.e. deputy searchers.

²² Richard Grey, searcher of London.

²³ The annual salary of a tide-waiter was £4 at London, albeit, as noted here, the a waiter could expect to earn another £10-12 per year in official fees for performing his duties.

under officers do most
deceive the quene.

officers wilbe ageinst
buildinge the custome
house:

And will reise exclamations

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because they woulde have
all goodes to be laden &
unladen in corners.

& make billes & other writings
at their howses &
not in the customehouse.

& geove²⁸ no attendaunce
in the customehouse but
deale frowardly.

to maytaine their
olde disordered libertie

but beinge compelled to
kepe orders.

the customehouse being
builded

they shall do more service
in one day then they
can do now in ij dayes

chargeable houses & portes²⁴ as diverse of them do kepe And
trewlie my lorde to saie uprightlie the greatest disceyte
& damage that ys or hath bene done to her majestie ys by
the consent & procurement of her highness officers to the
Custome howse belonginge
Your honor shall Finde that diverse of thofficers & specially
the waiters Serchers customers Clarkes & key kepars will
reipine & with all pollecyes & subtill meanes they can by
Exclamacions of keykepars wharfengers²⁵ lightermen²⁶
& shippers seeke to hinder the enlarginge & makinge of
the Customehowse²⁷ by reason they would still have all

things at libertie to be Laden & unladen in Corners
& to have the Entrie of gooddes & makinge of billes Cockettes
& other writings at home in their howses & not to observe
the owres appointed before noone & after noone to give
attendaunce of merchantes at the Custome howse but will
Finde excuses & purposely deale Frowardly & stowtly²⁹ to
maintaine their olde disordered libertie,³⁰ oneles³¹ by some
Forcible meanes as losse of offices or other like punishment
as heare after shall follow they may be compelled to do
their dewties: For the Customeshouse beinge enlarged
& vi new Cranes buylded & theofficers forced to geove
attendaunce in the Custome howse from our Ladies day³²
till michaelmas³³ from vij of the clocke in the morninge till
xj & at after noone from ii till v. And From michelmas
till our Ladies day from ix in the morninge till xj & at

²⁴ 'chargeable houses & portes' – i.e. expensive homes and lifestyle.

²⁵ 'wharfengers': wharfingers – the owners or keepers of wharfs.

²⁶ 'lightermen': the owners of the small river vessels that carried goods from great ships to London's quays.

²⁷ In other words the author warns the Lord Treasurer that the affected officials will do everything they can to prevent the enlargement of the official quays and customs house.

²⁸ 'geove': give.

²⁹ 'Frowardly & stowtly' – i.e. they will be obstructive and create difficulties.

³⁰ 'disordered libertie' – i.e. not subject to proper control.

³¹ 'oneles': unless.

³² 'our Ladies day': Lady Day, 25 March.

³³ 'michaelmas': 29 September.

after noone from ii till iiij, they may quietly dispatche
 more *merchantes* & their gooddes in one day then they can
 do now in ij
 Theare ys one thinge my Lorde the doinge therof woulde
 not onely be great honour to the Quenes *majestie* but great
 Equitie quietnes & contentacion³⁴ to the marchantes both
 Englishe & straungers & specially in this tyme that her
majestie letteth her custome to Farme³⁵ *which* ys that bookes
 faire written in parchement mighte not onely be appointed
 in both the custome howses Inwarde & owtewarde to ly³⁶ open to
 all men as the Bible doth in the Churche wherein shoulde

Bookes of the rates of the
 custome to ly open
 in the customehowse

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be writen the juste Rates of all dewties that *merchantes*
 both englishe & straungers owghte to pay to her *majestie* both
 Inwarde & owtewarde but also that her *majestie* woulde
 further *permitt* the same bookes iustly to be sett forth in
 Printe³⁷ that all people might certenly know what
 dewties they owght to pay For every kynde of *merchandises*
 both inwarde & owtwarde & not to stande to the discrescyon &
 Curtesie³⁸ & speciallie their clarkes who kepe
 the Rates privately to them selves alledginge the bookes
 now in Prynte be false & uncertein & the *merchantes* muste
 stande to their written bookes & thus deale *with* men as yt

the like bookes to be
 put in prynte.

³⁴ 'Equitie quietnes & contentacion': equity, quietness and contentation. The sense is that merchants will be more peaceable and satisfied with their lot if treated in a fair and even-handed manner.

³⁵ Since 1570 the collection of customs at London, Sandwich, Chichester, Southampton, Ipswich and Woodbridge had been farmed out to Thomas Smythe, collector of petty custom in London: Arthur P. Newton, 'The establishment of the Great Farm of the English customs', *Transactions of the Royal Historical Society*, 4th series, vol. 1 (1918), p. 136.

³⁶ 'ly': lie.

³⁷ In 1558 the Crown had created a nationally-applicable 'Book of Rates', which laid out the official valuation of goods paying poundage and of the duties to which other goods were subject: Thomas S. Willan (ed.), *A Tudor Book of Rates* (1582), (Manchester edition, 1962), p. xxvi. While the book of rates was originally circulated to the ports in manuscript form, a printed version was produced in 1562. The 'Articles' suggest, however, that the printed version was not widely circulated, or was not made available for consultation by the customers – hence the plea that parchment copies should be made available now and that, in the longer term, a new printed version should be published, so that merchants could see what they were liable to pay on any given item.

³⁸ 'not to stande to the discrescyon & Curtesie of thofficers' – i.e. not to be dependent on the will or favour of the customs officers.

pleaseth them³⁹ & specially for goodes inwarde where many
merchantes be abused & dare not complaine by reason they
 have nothinge to show for them selffes

The *Customers* Comptrowlers & all other officers *pertayninge*
 to custome throwhowte this Realme of Late yeares have
 hade such *libertie* under the laste lord Treasurer decesed⁴⁰
 that in *maner* they did what they would *withowte* having
 Comptrowllment⁴¹ & therby growinge such marveyulous
 great wellth, that never anye officers that served
 before them in those places weare any thinge
 Comparable to them, And beinge so Riche have taken
 upon them & kepte such greate state that till now
your honor came to be Lorde Treasurer the head officers
 them selffes in *maner* thought skorne & selldome
 came to the Custome howse but toke their pleasure

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& followed their owne private busines appointinge
 a *numbre* of Clarkes to serve & take the charge under
 them who rulinge all thinges as hit pleased them be
 in like *maner* growen so Riche that some of them have
 Clarkes under theme again *which* under Clarkes havinge
 Little wages to mayntaine them selves exacte in
 reysinge of new dewties of Entries of shippes⁴² in makinge
 billes Certificattes Cockettes & other wrytinges For
merchantes & shippers & are become so stowte⁴³ that often
 tymes they abuse honeste men bothe in wordes & deeddes
 nor will not give such attendaunce in the Custome howse
 as they owghtt & often tymes will not be fownde but delay
 the *merchantes* & shippers From day to day for Cockettes

officers by sufferance
 forgett thier dewties

waxe mervelous
 riche:

thinke skorne to doe
 theyr dewties

followe their private
 busynes

appointe clarkes under
 them.

havinge litle wages
 exacte dubble & treble
 of *merchantes* & shippers

misuse them.

deley them from day
 to day:

³⁹ The author of the 'Articles' suggests that the customs officers were claiming that the printed books were invalid. The officers were thus forcing merchants to pay duties according to their own rates.

⁴⁰ William Paulet, Marques of Winchester (d. 1572).

⁴¹ 'withowte having Comptrowllment': without having controlment – i.e. not being subject to proper regulation or accounting controls.

⁴² While the head officers received formal salaries, their underlings did not. It is alleged that the clerks were making a living by in part by raising the duties payable by merchants.

⁴³ 'stowte': stout – in this sense 'arrogant'.

billes Certificattes & other writinges, causinge them to
 Runne from one officers howse to an other⁴⁴ *which* beinge Farre
 a Sundar⁴⁵ & the clerkes seldome at home & specially
 at after noone, *the* Shippers often tymes by losinge of
 One [*erasure*] tyde when *the* winde ys Fayre their
 voyages be hindred iij or iiij monthes to their great
 Losse & hindraunce & in the ende to be dispatched they
 must give somethinge to the Clerkes or offycers or
 ells some Fayned deleys⁴⁶ be fownde to stay them by
 this meanes the clerkes have reysed new charges
 uppon the *merchantes* & shippers dubble & treble of
 that the ought to take or weare woonte to have⁴⁷
 These new exactions deleys if yt please your

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 honor are more grevous to the *merchantes* & Shippers then
 the paiment of their Custome subsidy & Imposte for havinge
 iustly paied⁴⁸ & done their dewties to the Quene they thinke
 they deserve & ought to [*erasure*] be well used & under your
 honours Correction these abuses be so profitable to thofficers
 & their Clarkes that in my opinion they will hardly
 be redressed *withou*wte some severe order to compell them
 For the doinge whereof if hit shall like *your* honour me
 thinke hit weare goodd that ij tables⁵⁰ should be hanged

make them to runne
 from howse to howse.

where be losinge of one
 tyde somtyme a viage
 ys hindred 3 or 4
 monthes
 to the greate losse and
 hindraunce of bothe
merchantes & shippers

geove money to the
 clerkes

dubble & treble they
 ought to pay

to the great grieffe
 of *merchantes* and
 Shippers

this disorder will not
 be holpen⁴⁹ but by
 severe punishment

⁴⁴ It is suggested that if merchants were not willing to pay what today would be called 'facilitation payments', the clerks would delay their paperwork and force merchants to run from one officer's house to another.

⁴⁵ 'Farre a Sundar': far asunder.

⁴⁶ 'Fayned deleys': feigned delays.

⁴⁷ 'weare woonte to have': were wont to have.

⁴⁸ 'iustly paied': justly paid.

⁴⁹ 'be holpen' – i.e. be remedied.

⁵⁰ 'tables' – i.e. noticeboards.

ij tables to be sett
open in the custome
house what dewties
the officers & clerkes
ought to take of the
merchantes & shippers.

upp in eyther Customehouse wherein should be [*erasure*]
writen both the owres & tymes that thofficers owght
to give their Attendaunce & what dewties or [*erasure*]
Fees they owght to take of *merchantes* & Shippers for
everie kynde of writinge or other thinge *pertheyninge*
to their office & not to exceede that ys appointedd
uppon some such paine as *your* honor shall thinke
good /

[*erasure*]

In all places beyond
the seas the costumers
& officers dwell at
the customehouse.

In all places beyond the seas where princes doe
appointe the resceit⁵¹ of their customes they make
houses in the same place for thofficers to dwell uppon
to thentent they shalbe continually *present* not onely
to receive their dewties of the *merchantes* but to see the
merchantes & Shippers do their dewtie & that beinge done
they may be well used & dispatched & trewly under
your honours Correccion yt weare goodd (if you determine
that the custom howse shalbe enlarged) yt will quite

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if hit weare so heare it
woulde dubble & treble
quite the charges of
buildinge to ~~her~~ the
quene.

the coste dubble & treble⁵² to her *majestie* if all the heade
officers mighte dwell & be placed theare or if *your*
honours will not place all the head officers at the leaste
both the Comptrowlers of the Inward and owtwarde
custome might have their dwellinge howses theare uppon
the same wharffe for the surer service of her *majestie* &
the better expedicion⁵³ contentacion & quyetnes of the
merchantes & shippers, For as thofficers now dwell
ys both unorderlie & troblesome bothe to themselves
& others

as the officers dwell
nowe ys both unprofit=
able & unorderlye.

A general reformation for
all officers belonginge
to custome as well att
all other portes in this
Realme as att

And further my lorde under *your honours* correccion I am
so bowlde to show my opinion for a general reformation

⁵¹ 'resceit': receipt.

⁵² 'quite the coste dubble and treble': quit the cost double and treble – i.e. repay the cost of the proposed reform two or three times over.

⁵³ 'better expedicion': better expedition – i.e. the speedy execution of affairs.

London
 beinge to many at diverse
 Portes
 And by sufferance are
 become Riche:
 Careles of their dew=
 tie to the quene.
 private to them
 selffes.

concerninge the officers belonginge to the custom house
 who as they be in all sortes to many in number &
 specially here in London As by mowth⁵⁴ (if it be
 your honors pleasure) I shall showe you further
 so not only in London but [*erasure*] throwhowte all
 Englande as ys declared by the sufferance of the
 Late lorde Treasurer deceased they be come so
 Riche & Careless bothe of their service & dewtie
 to the Quenes Majesties ~~highnes~~ & so privat to them
 selffes⁵⁵ that withoute some sharpe & severe order they
 will not be reformed & till suche ~~order~~ reformacion be done
 upon them certenly her majestie shall never be well
 served & to say the verie truth my lorde many of the
 Quenes officers them selves be the procurers of the

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& procurers to deceive
 the quene & specially
 in the cuntrey:
 where the quenes dewties
 ys skarcely halfe
 paid & no mervaile
 for offices be sould for
 marvellous sommes of
 money:
 wise men marvell howe
 the byars can honestly
 get their money
 againe

merchantes⁵⁶ to deceive her majestie & be partakers of the spoile
 & speciallie in the Cuntre⁵⁷ where thofficers havinge no
 man to loke unto them her highnes ys skarcely halffe
 answered⁵⁸ her Rightes & dewties & no marvaile for of all
 theofficers in this Realme belonginge to Custome and
 specially for headd officers ther ys not vj persons, but
 they have bought their offices⁵⁹ some once some twice,⁶⁰ at
 such height & unreasonable prises as ys marvell to all
 men how of so small wages or of other dewties lawfully

⁵⁴ 'by mowth': by mouth – i.e. in person. This is thus an offer by the author of the 'Articles' to meet with Burghley.

⁵⁵ 'privat to them selffes': private to themselves – i.e. secretive in their dealings.

⁵⁶ 'be the procurers of the merchantes' – i.e. it is claimed that the customs officers offer to help to merchants to evade duties, rather than it being the merchants who seek to bribe officers.

⁵⁷ 'the Cuntre': the country – i.e. beyond London.

⁵⁸ 'skarcely halffe answered': scarcely half answered – i.e. the Queen gets barely half what she is due.

⁵⁹ Offices, including those held by letters patent, could be sold by the incumbent to another party, provided the Lord Treasurer could be persuaded to allow the 'resignation'. Where a post fell vacant (e.g. following the sudden death of the incumbent) the Lord Treasurer could sell the post to his sole benefit. For examples of such practices, as performed by Lord Burghley and his son during the 1590s, see: Evan T. Jones, (ed.), 'William Walton's Suit for the Searchership of Bristol, July 1597' (University of Bristol, ROSE, 2010). <<http://hdl.handle.net/1983/1697>>; idem., 'The Suit to Obtain the Position of Customer Inwards at Bristol for John Dowle, May 1593' (University of Bristol, ROSE, 2011) <<http://hdl.handle.net/1983/1704>>; idem., 'The Suit to Obtain the Position of Customer of Bridgwater for William Benger, 1596' (University of Bristol, ROSE, 2011) <<http://hdl.handle.net/1983/1705>>.

⁶⁰ Given that offices held by patent were typically held for life, it might seem strange that the author claims that some officers had been made to pay 'twice' for their office. Additional payments might be required, on the other hand, if an officer had been found guilty of an infraction that could have resulted in his dismissal.

belonginge to them the can Justly or honestly reyse &
 gett those great *sommes* Ageine & become so riche but
 eyther to do wronge to the Prince⁶¹ or the subiectes & the *merchantes*
 And subiectes will not lightly take wronge or pay
 more then their dewties So *that* this losse & damage
lightes allwayes uppon her *majestie* by meanes of her
 owne officers for reformation whereof my opinion ys
 that no officer belonginge to custom should have any
 Patent or assurance of his office but from yeare to
 yeare⁶² & at every yeares Ende at some certen day
 appointed in the Terme tyme to make them the [*erasure*]
 better to know them selves & do their dewties both
 to her *majestie* & *merchantes* they should all appeare in
 the Exchecker⁶³ before the lorde treasurer the *Chauncelor*⁶⁴
 the Barons⁶⁵ & other head officers of that Court for the
 tyme beinge & these openly to stande & answer
 to all men for any wronge that may be objected

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 aswell by the prince as
 the *merchantes* & subiectes
 as they shalbe tried *eyther*
 to continew in their
 office or ells displaced.
 in some place of Jar=
 manye⁶⁷ if the customers
 deceive the princes
 they be hanged as
 fellons.

against [*erasure*] them eyther on her *Majesties* ~ ~ ~ behalffe
 or on the *merchantes* & shippers as well Englishe as
 strangers & theare as their *service* & doinges shalbe
 founde & tried eyther to be remitted⁶⁶ for one yeare
 Longer in to their offices or ells punished or dismissed
 if they deserve as that honorable Cowrte shall
 see cause. By this order thofficers speciallye
 they of the Cuntry wilbe brided & be in Feare
 that every man will seeke to entise them to do
 evell to thentent at the day Appointed of their
 answearinge in the checker to accuse them thus eyther

⁶¹ 'the Prince' – i.e. the Queen.

⁶² It is suggested that rather than appointing officers for life, officers should only be appointed for one year at a time.

⁶³ 'the Exchecker': the Exchequer – the body responsible for the collection of royal revenues.

⁶⁴ 'the Chauncelor': the Chancellor of the Exchequer.

⁶⁵ 'the Barons': the judges of the Court of Exchequer, who dealt with cases concerning the payment, or non payment, of duties.

⁶⁶ 'remitted' – i.e. restored or returned.

⁶⁷ 'Jarmanye' – i.e. Germany.

for Feare of loss of their office or the open shame
or punishment they shall recieve in that honorable
presence if they do offende they wilbe more ready
& Carefull to do their dewties both to her *majestie* &
*merchantes*⁶⁸

An evill & perillous
example.

There be many (my Lorde) that do mistake & thinke
hit daungerous that *Master Birde* beinge chiefe officer
for the Resceit of her maiesties dewties owtwarde that
William Revet beinge his brother in Lawe shoulde be
suffered to be his Comptrowler⁶⁹ for they ij agreinge⁷⁰
may do mucche harme diverse weys

the quene deceived by
transportinge foren
commodityes owt of
this realme /

Whereas often tymes foren commodityes comminge into
this Realme not beinge in Reyquest⁷¹ but more worth
in other Cuntries the bringers thereof into this
Realme be he Englishe or Straungers havinge once

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paid her *majesties* Rightes & dewties belonginge to the same havinge
still the *propertie* of the same gooddes in him mey lawfullie at
his pleasure shipppe them away by Certificatt to any foren
Region *without* any other dewtie payinge to her *majestie* but
the same gooddes beinge once solde from him to any other
person the *propertie* therof ys changed & if the person that bought the
same commodities heare in Englande be disposed to transporte
them owte of this Realme agein he moste pay her *majestie* so
mucche dewtie as doth aperteine to englishe or straungers⁷² in

⁶⁸ The argument is thus that officers will fear those that try to bribe them, knowing that they might later accuse them of corrupt practice before the Exchequer Court.

⁶⁹ William Byrd, was collector of petty-custom outwards. He was the brother-in-law to William Rivett, controller of the petty-custom: Oliver Dunn, 'London's Merchant-Smugglers, 'Concealments' in the Customs Books, and the Reaction of Elizabethan Government' (unpublished MPhil thesis, University of Cambridge, 2010), p. 5.

⁷⁰ 'agreinge': agreeing. Since the controller was meant to keep an independent record of the goods passing through the port, frauds perpetrated by the customer would only be possible if the customer and controller colluded to make sure that their accounts agreed. It is suggested that the family relationship between Byrd and Rivett made this more likely.

⁷¹ 'in Reyquest': in request – i.e. in demand.

⁷² In other words, if a merchant imported goods and then re-exported them because he could not find a buyer in England, he was not required to pay duty on the outbound cargo. However, if the goods were sold to another person, who then exported them, the goods *were* liable to pay duty. To avoid the payment of double duty, goods that had been sold and then re-exported were commonly dispatched under the name of the original owner.

the maner of the
deciete:

this case her *majestie* ys greatly deceyved For hit ys
commen use amongeste the *merchantes* that by suche goodes in
Englande myndinge to transport the same owte of this
Realme agein to condicion *with* the *merchantes* that first brought
in the same to enter yt owtewarde in the Customeshowse
in his owne name only to deceive her *majestie* of such *Rightes*
& dewties as the last byar owght to pay For remedy wherof
yt weare goodd that every merchant that transporteth such gooddes
alleginge the *propertie* therof still to remaine in him selve
should make his bill of Entrie as for gooddes owtwarde &
put in these woordes followinge & be sworne to them. I T.B.⁷³
mercer of London desire licence of the Quenes *majestie* to
transport these forren commodities to Hamborow brought by
me from Rochell into this Realme in such a shippe *master* such
a man such a yeare such a moneth & such a day & paide
her *majestie* dewties belonginge to the same all *which* goodes
I take myne othe to be the very same I firste brought into

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beinge holpen it will
save the quene ij^M markes
at least yearlie.

this Realme & never solde them but all the same goodes do still
remaine & belonge unto me as when I entred them firste
nor that I do not transporte the same commodites by any colorable
meanes to the use of any other person to thentent to deceive her
majestie of her *Rightes* & dewties In wyttnes wherof etc. this
order beinge observed I dare say will *profytt* the quenes *majestie*
ij thousande markes⁷⁴ yearly at leaste

no gooddes entred att
sight shall go from the
customeshowse till yt
be sene & entred in the
bookes

That no gooddes entredd at sight⁷⁵ shalbe conveyed to any
of thofficers or *merchantes* howses to be opened & sene, but
streight wey taken upp & put into the quenes storehowse
appointed for that purpose & there no longer to be kept

⁷³ 'T.B.' The initials are included merely as a placeholder name, probably standing for 'Thomas Brown' in the suggested formula for the oath.

⁷⁴ 'ij thousande markes': 2,000 Marks – i.e. £1,333 13s. 4d.

⁷⁵ 'entredd at sight' – i.e. entered using a Bill of Sight. This was a declaration by the merchant of what was *believed* to be in a consignment, in those cases where precise information was lacking. The use of Bills of Sight was common because a merchant might not know, until a consignment was inspected, whether some of the goods laded had been damaged or lost on route – e.g. due to 'ullage' (leakage) of liquid cargoes from their barrels.

then the head officers to rise & the owres appointed before noone & after noone at *which* tyme *without* further deley the same gooddes to be opened & sene by the *Customer* Comptrowler & *Surveyor* or by ij of them at the least or their deputies havinge *with* them ij weyters & uppon sight of the same gooddes the *merchante* streight wayes to make his bill of Entrie as ys appointed & deliver hit subscribed to the *Customer* & he streight wey to enter the same into his booke as other billes be

order for all maner
gooddes shipped owtwarde
by certificat

That no cloth nor other Englishe or Forren *commodityes* beinge so packte or made upp wherein disceyt may be used beinge once entred uppon any shipp to be transported owtwarde & can not be taken into the same shippe (as verie often tymes yt so happneth) but after by certificatt must be laden uppon som other shippe that no such clothe

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nor other gooddes whatsoever beinge so packt as above said be suffred to be caried to the *merchantes* howse but streight weys to be put into the quenes storehouse appointed for that purpose under the kepeinge of the Comptrowler & Sercher, till hit be shipped in some other shippe in such order as cloth or other *commodities* be used to be shipped⁷⁶

order to be taken
for wett clothes goinge
owtwarde being
dried & shippedd
ageine

Wheas oftentymes yt chaunceth by foule wether or other misfortune clothes or other *commodities* shipped owtwarde be wett in lighters by reyne in shippes by leykes *which* gooddes after of necessyitie muste be taken upp agein & dried *which* cannot be well done but in the *merchantes* houses some goodd order would be *provided* to see the same gooddes weare not chaunged for there ys great deceyt used that waye⁷⁷

⁷⁶ This section seeks to prevent fraud in the export of cloth, whereby merchants would declare cloth, lade it and dispatch it. The merchant and customs officers would then pretend that part of the consignment had not been dispatched for some reason – a certificate being issued to confirm this. The result would be that the merchant would then be able to export the certificated amount of cloth customs-free on a later voyage.

⁷⁷ In other words it is suggested that cloth or other goods that had been taken back to a merchant's house for drying might, on repacking, be substituted for goods that paid higher duties.

Reformacion for *merchantes*

the maire & alder
men of London
the *governor* of *merchantes*
adventurers.

beinge driven to make
sharpe lawes have
ordeyned

for certen offences the
losse of freedome of
eyther corporacion

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therefore seinge these
corporacions beinge
but privat members.

The maire⁷⁸ the aldermen & Citizens of London & the *governor*
the assistanse & *Comminalitie* of *merchantes* *aventurars*⁷⁹
havinge authoritie from the quenes *majestie* & her moste noble
progenitors to make penall lawes amongst them selves for
the punishment of such *persons* as by no easie or reasonable
meanes would liffe in order but contemptuously *proceeded*
from one wickednes to an other & would not be ruled till
sharper lawes weare *provided* *which* was to lose their freedome
& *libartie* both in London & in Flaunders, the offences to the
Cittie of London be for coloring⁸⁰ of Strangers or foreners
gooddes for disobeyinge the maire & Aldermen in sundry

sleight causes amongstest the *merchantes* *aventurars* in [*erasure*]
breakinge of orders in shippinge *gooddes* owte [*erasure*] off
Englande into forbidden places wheare the *mart*⁸¹ ys not
kepte & for byinge of wares in townes & places beyonde
the seas *which* in like *maner* weare forbidden, for colouringe
straungers *gooddes* not Free of that Company, for disceyvinge the
Company in payment of Impositions & other dewties,
with such like yf any Freeman of London or *merchant*
aventurar offend in any of these cases, both themselves,
their children, & *servantes*, lose their Freedome & *libartie*⁸²
for ever, & cleane cut of from both Corporacions as disceytfull
& nowghtie members not worthie to liffe amongst them nor
never to be Remitted to their Freedome agein. Therefore
seeinge the Cytizens of London & the *merchantes* *aventurars*
beinge but private Corporacions & by disorder of their cytizens

⁷⁸ ‘maire’: mayor.

⁷⁹ ‘*merchantes* *aventurars*’: The Merchant Adventurers of London, who had a monopoly on the export of cloth to the Netherland markets and who, during the late-sixteenth century, dominated England’s cloth trade.

⁸⁰ ‘coloringe’: colouring – i.e. the representation of one thing as another: in this case pretending that goods owned by foreigners were owned by English merchants, to reduce the customs dues payable.

⁸¹ ‘*mart*’: mart – i.e. the official market to which all cloth exported from England to the Netherlands were meant to be taken. At this time the mart was normally at Antwerp.

⁸² ‘Freedome & *libartie*’: freedom and liberty – i.e. their status as freemen of the City of London or members of the Merchant Adventurers.

ordeine & execute
such sharpe lawes
for small offences
towards them selves

then such persons as
deceive her *majestie* of
such *rightes* & *dewties*
as be geven her
highnes

by acte of parliament
beinge of greater
force then their
Lawes ought to be
punished by the like
Lawes.

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The like order to be
used all Englande
throughhe.

the punshinge of one
or ij wilbe an example

have bene forced to ordeine & execute such sharpe lawes
amongest them selves uppon their brother & fellowe
Cytizens that do offende in these private thinges [*erasure*]
apparteyninge & touchinge them selves, & that yt ys they
& *merchantes* & *sytizens*⁸³ of the Cyttye by whom her
majestie ys deceyved of such *Rightes* & *dewties* as by acte
of Parliament beinge of greater authorite then
their private lawes, ys geven to her highnes for the
maytenaunce of the Corone⁸⁴ & state of this Realme wherof
themselves be members & will nether regarde Lawe
Dewtie Conscience nor Honestie, yt weare great reson

And there owght the like or sharper lawes to be provided &
made & executed uppon them for disseyvinge⁸⁵ of her *majestie*
as for deceyvinge the Cyttye of London or the *merchantes*
*aventurars*⁸⁶ / As if any *merchant* whatsoever beinge Englishe
or any shippers wharffenger keykeper Lighterman or any
other person beinge a Cytizen & Freeman of London & proved
to have offended in the *premisses* to forfait the gooddes uncustomed
to the Quenes *majestie* accordinge to the order by Parliament
& to be called before the maire of London & the Aldermen of
the same or before the *governor* of the *merchantes* *aventurars* &
uppon suche dewe prouffe to be made they to call a Courte
as they use for them selves in suche cases & there to disfranches⁸⁷
the offenders their children & *servantes* for ever as nowghty
& disceyfull subiectes never to be remitted to their freedome
ageine of neyther Corporacion *withowt* the Speciall licence or
Commaundement from the Quenes *majestie* or her honorable
Counsell: my lorde one or ij beinge thus punished *with*

⁸³ 'sytizens': citizens.

⁸⁴ 'Corone': Crown.

⁸⁵ 'disseyvinge': deceiving.

⁸⁶ It is thus suggested that since Acts of Parliament have greater authority than the internal rules of a corporate body, those who evade the Crown's duties should be dealt with at least as severely as those who break the ordinances of bodies such as the Merchant Venturers.

⁸⁷ 'disfranches': disenfranchise.

to ~~an~~ a number

Losse of their Freedome being cleane Cut from occupieng
& from the fellowshipe of their *Friendes* & *acquayntaunce*
& be made as hit weare a mockinge stocke⁸⁸ & pointed at *with*
Fingers the shame therof will put such feare in men
that the dare not attempt such *disceytes* as they now doe
for lacke of such severe punishment⁸⁹

The same order to be taken both in Saint Katherens
Southwarke⁹⁰ and all Englande throwghe where any

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marchandisses be used in townes Corporate⁹¹ or any other
places where no Freedome or libartie ys to be loste
to be forbidden never to use the trade of *merchandises*
ageine

For *merchantes* straungers

A punishment for
merchant straungers
that deceive the quene
in payenge of
custome.

Yf any *merchantes* strangers inhabitinge or usinge the trade
of *merchandise* in any place *within* this Realme beinge
Denizen⁹² or other that ys proved *with* any of the *Faultes*
afforesaid shall forfait the gooddes so uncustomed and be
be *commaunded* to *departe* the Realme *within* a certen tyme
& beinge a denizen to lose his gooddes so uncustomed and
Denizenshipp also & be in like maner *commaunded* to *departe*
this Realme as the other *straungers* as *disceytfull*
& *Craftie persons* & not to returne agein *without* the
speciall licence of the Quenes *majestie* as [*erasure*] afforsaid

For shippars

Theare was by acte of Parliament holden the firste
yeare of the Quenes *majesties* Reigne certen lawes *provided*⁹³ both
For *merchantes* Shippars key keepers whaffengers & other

⁸⁸ 'mockinge stocke': mocking-stock – i.e. a laughing-stock.

⁸⁹ In practice, the penalty for evading duties was rarely more than the forfeiture of goods seized.

⁹⁰ St Katherine's Dock, Southwark, London.

⁹¹ 'townes Corporate' – i.e. a town possessing municipal rights and acting by means of a corporation.

⁹² 'Denizen' – in this sense resident aliens, who possessed rights not normally granted to foreigners.

⁹³ 'An Acte limiting the tymes for laying on Lande Marchandise from beyonde the Seas, and touching Customes for Sweete Wynes,' *Statutes of the Realm*, vol. 4, pp. 372-4.

watermen *which* lawes if they weare well loked to and
executed would serve to reforme the shyppers but for the
merchantes keykeepers wharffengers & watermen will by
no meanes so well be reformed as by the losse of their
Freedome, For by the weedinge owte of the nowghtie

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and disceyfull membars the honest *merchantes* that pay
their dewties Justlie shall not be hindered as they now
be And dowltes⁹⁴ if your honor thinke this punishment
meete to be used, yt will easelly & willingely graunted,
by reason yt ys beneficiall to all honest and trewe
Dealinge men /

⁹⁴ 'dowltes': doubtless.