

Introduction

The English exchequer customs accounts are most thorough, comprehensive and long-running records of foreign trade to exist for any country in the pre-modern period. The most detailed accounts, known as the ‘particular’ customs accounts until 1565 and the ‘port books’ thereafter, itemised every item of merchandise entering or leaving the country, alongside details of the owners of the goods, the ships laded and the date of the voyage. Not all of the accounts survive and, of those that do, only a tiny proportion have been analysed in depth. This lack of work is not because historians have thought the source unimportant, however. Rather, it is a reflection of the very size of the repository and the difficulty entailed in processing the millions of pieces of information found in the thousands of surviving accounts kept at the national archives (TNA) in London. Indeed, it is the very quantity of information that has restricted the use of these records, given that, until the advent of cheap computing, it was difficult to collate and analyse the data effectively.

The customs accounts were created to record the payment of the king’s duties on overseas trade. These were instituted in 1275 with the levying of a tax on the export of wool and hides, but by the mid-fourteenth century the crown’s fiscal net had widened to encompass all forms of merchandise passing in or out of the country.¹ The duties were collected in each port by exchequer-appointed officials known as customers / collectors, who submitted their ‘particular’ accounts each year to the exchequer in London, where the records were first audited and then stored for future reference.

Historians initially became aware of the customs accounts in the late nineteenth century, with Georg Schantz’s work on the ‘enrolled’ accounts – a set of summary records that were compiled by the crown’s clerks when the original ‘particular’ accounts were submitted to the exchequer.² The ‘particular’ accounts themselves, however, were only rediscovered in 1911 and few historians knew of them until Norman Gras published some extracts in 1918.³ In the 1920s–1930s work on the exchequer customs accounts began

¹ N.S.B. Gras, *The Early English customs system* (Harvard, 1918), pp 59–94. ² G. Schanz, *Englische handelspolitik gegen ende des mittelalters* (Leipzig, 1881). ³ *Royal commission on public records, first report*, appendix I, part I, (Cd 6395/1912) 45 and 47; Gras, *Early English customs system*.

BRISTOL'S TRADE WITH IRELAND AND THE CONTINENT

in earnest, especially amongst those working with Eileen Power at the London School of Economics. While much of the early work focussed on the enrolled accounts, attention was also paid to the 'particular' accounts. In part this was because the general reliability of the customs accounts as a record of trade could only be demonstrated by proving, first, that the enrolled accounts were indeed based directly on the 'particular' accounts and, second, that the 'particular' accounts listed real ships, merchants and voyages. Proving the latter was essential because some medieval financial accounts, such as the aulnage accounts, had by this time been shown to be legal fictions.⁴ To prove that this was not the case with the customs accounts, it was necessary to show that the ships, merchants and voyages found in the 'particular' accounts could be verified from independent records of the period, such as merchants' ledgers and crown surveys of shipping.

As it became clear that the customs accounts were indeed records of genuine mercantile activity, attempts were made to use the 'particular' accounts to conduct detailed analyses of specific branches of overseas trade. Among such studies, two of the earliest were carried out by Ada Longfield and Eleanor Carus-Wilson, both of whom were protégé's of Eileen Power and both of whom worked on the Bristol accounts. Having completed their respective masters' theses in London, Longfield went on to publish her findings in *Anglo-Irish trade in the sixteenth century*, while Carus-Wilson disseminated her work through a Bristol Record Society volume and a chapter in *Studies in English trade in the fifteenth century*.⁵ Since this time, a large number of economic historians have carried out studies based on both the 'particular' accounts and their immediate successors, the port books.⁶ On the other hand, the amount of information in these records has meant that such studies have tended to be based only small number of individual accounts.

The significance of the customs accounts lies, as suggested earlier, in their very detail. Even the most limited of the accounts presented in this volume provides the name and home port of each vessel entering or exiting the country, the name of the shipmaster and the date of sailing. In some cases further details are provided – that can include the size of ship, its

⁴ E.M. Carus-Wilson, 'The Aulnage accounts: a criticism', *Economic History Review*, 2 (1929), 114–23. ⁵ A.K. Longfield, *Anglo-Irish trade in the sixteenth century* (London, 1929); E.M. Carus-Wilson (ed.), *The overseas trade of Bristol in the later middle ages* (Bristol Record Society publications, 7, 1937); E.M. Carus-Wilson, 'The overseas trade of Bristol' in E.E. Power & M.M. Postan (eds), *Studies in English trade in the fifteenth century* (London, 1933). ⁶ A.M. Millard, 'The import trade of London, 1600–40' (London University, PhD thesis, 1956); A.P. Hinton, *The port books of Boston, 1601–1640* (Lincoln Record Society, 1956); W.B. Stephens, *Seventeenth-century Exeter* (Exeter, 1958); D. Woodward, *The trade of Elizabethan Chester* (Hull, 1970); W.R. Childs, 'Ireland's trade with England in the later Middle Ages', *Irish Economic & Social History*, 9 (1982); D.H. Sacks, *Trade, society and politics in Bristol, 1500–1640*. 2 vols (New York, 1985); H.S. Cobb (ed.), *The overseas trade of London: exchequer customs accounts: 1480–1* (1990), E.T. Jones, 'The Bristol shipping industry in the sixteenth century' (University of Edinburgh PhD thesis, 1998).

INTRODUCTION

destination and the domicile of the shipmaster. Following these shipping details, the accounts list the names of the merchants who laded goods on the ships, an indication of whether each merchant was a denizen or alien, and, most importantly, a list of all the goods belonging to each merchant. Lastly, the accounts indicate the type of customs levied on the goods and, for those goods subject to duty called 'poundage', their nominal value. Since even goods that were exempt from custom were normally included in the accounts, they should in principal record all of a port's trade for the period they cover.

Like all historical sources, the exchequer customs accounts have their drawbacks. First, they do not survive for every port from every year and, when they do survive, they are sometimes in poor condition. Second, there were some ports, notably those of Wales and the Palatinate of Chester, where the king's custom was not collected until the 1560s. Third, and most seriously, the accuracy of the accounts as a record of trade must depend both on the honesty of the officials who collected the duties and the level of evasion perpetrated by merchants. If smuggling was common, or if the customs officers routinely falsified their records, this would lessen the reliability of any trade statistics derived from the accounts. That problems of this nature do exist has long been known and some have felt that the extent of evasion, particularly after the mid-sixteenth century, might have been sufficient to invalidate any statistical analysis of these records.⁷ On the other hand, it seems likely that evasion was only common for those goods that were prohibited, embargoed or subject to high duties.⁸ This at least has been shown to be the case for Bristol trade in the 1540s, where a comparison between the 'particular' accounts and private commercial accounts revealed that, while the city's merchants certainly smuggled 'prohibited' wares, they declared the bulk of their trade in full.⁹ Given this, it seems likely that most merchandise traded through Bristol was recorded accurately during the first half of the century. Furthermore, while the range and extent of the illicit trade seems to have increased in the second half of the sixteenth century, as the crown imposed new duties and restrictions on overseas trade, the incentive to engage in smuggling was still limited to a narrow range of products. These goods continued to include 'prohibited' wares – especially foodstuffs, leather and, in the later sixteenth century, iron ordnance.¹⁰ To these were

7 N.J. Williams, 'Francis Shaxton and the Elizabethan port books', *EHR*, 66 (1951), 393–4; G.D. Ramsay, 'The Smugglers' trade: a neglected aspect of English commercial development', *Transactions of the Royal Historical Society*, 5:2 (1952), 157, n.1. 8 Prohibited wares were goods that merchants were banned from exporting, the usual justification for this being the crown's desire to hold down domestic prices. Embargoes were typically short-term prohibitions on trade with hostile countries. 9 E.T. Jones, 'Illicit business: accounting for smuggling in mid-sixteenth century Bristol', *Economic History Review*, 54 (2001). 10 D. and G. Mathew, 'Iron furnaces in south-eastern England and English ports and landing places, 1578', *EHR*, 48 (1933); R. Jenkins, 'Early gun founding in England and Wales' *Transactions of the Newcomen Society*, 44 (1974 for 1971–2).

BRISTOL'S TRADE WITH IRELAND AND THE CONTINENT

added wine imports and, to a lesser extent, broadcloth exports, following the creation of royal impositions on these goods in 1558.¹¹ Lastly, during the latter part of the century, some other goods, such as currants, seem to have been either smuggled or falsely declared at the customs house. This was done to avoid paying the licence fees demanded by those who had acquired royal monopolies on the import of such goods.¹² Nevertheless, while all this illicit activity meant that some important trade items were certainly under declared, it must be remembered that most of the wares listed in the customs accounts only paid 'poundage'. This was an *ad valorem* duty, equivalent to one shilling in the pound, based on the nominal value of the product as determined by the customer's 'book of rates'. The duty thus amounted to no more than a five per cent tax and, since the book of rates used by the customer was not updated on a regular basis to take account of inflation, the real burden of poundage was typically much less than this.¹³ When duties were this low there was little incentive to smuggle, which explains why even 'dishonest' merchants, who were certainly engaged in the illicit export of prohibited wares, appear to have been willing to declare low-taxed merchandise in full.¹⁴ There is thus little reason for supposing that the Bristol customs accounts would not have continued to provide an accurate record of much of the port's trade during Elizabeth's reign (1558–1603).

Bristol's sixteenth-century overseas trade can be divided into two main branches. The greater part of the city's trade was conducted with western France and Iberia – notably Bordeaux, San Sebastian, Lisbon and Andalusia. At these places merchants sold English cloth, lead, leather and agricultural produce, while importing wine, oil, woad, salt and dried fruit. Trade with these regions, which was dominated by Bristol men and ships, accounted for at least three quarters of the port's overseas commerce. The other branch of Bristol's trade was with southeast Ireland, which accounted for most of the remaining trade.¹⁵ Yet, although the bulk of Bristol's trade was with the Continent, around three quarters of the *individual entries* in the customs accounts relate to the Irish trade. This disparity occurs because,

¹¹ F.C. Dietz, *English public finance, 1558–1641* (New York, 1932, 1964 ed.), pp 306–7, 315–17; T.S. Willan (ed.), *A Tudor book of rates* (1582), (Manchester edition, 1962), pp xii–xviii. For contemporary discussions of the illicit traffic in wine and cloth after 1558, see: PRO SP12/19 fo. 20; E159/350 Hil. 351 *r.v. seq.*; SP12/111/38 fols. 83–8. ¹² M. Epstein, *The early history of the Levant Company* (1908), pp 20–3; O. Dunn, 'The petitions of Thomas Watkins against customer John Dowle 1598–1600' (BA thesis, University of Bristol, 2006), pp 69–70. ¹³ Willan, *Tudor book of rates*, pp xliii–xlvii. The impact of the failure to update the official valuations of goods paying poundage is readily apparent from the ledger of John Smyth, a Bristol merchant. For instance, in the early 1540s, Smyth was selling his Spanish iron in Bristol for around £6–7 per ton and his olive oil for £12–15 per tun. The customs valuations for these products were, however, just £2 10s. per ton for iron and £4 per tun for oil. The real tax burden on these goods thus amounted to only 2–3 per cent: J. Vanes (ed.), *The ledger of John Smyth, 1538–1550* (Bristol Record Society publications, 28), pp 324–5. ¹⁴ Jones, 'Illicit business', 19–26. ¹⁵ Using the values adopted by the project for estimating the value of wine, cloth and leather, Irish trade accounted for 21–8 per cent of Bristol's trade in the first half of the century; a typical year being 1541/2 when Irish trade was worth £ 6,386 out of a total of £24,281. In the second half of the century, however, Irish trade only accounted for 5–17 per cent of Bristol's total trade.

INTRODUCTION

while the continental trade was conducted by a fairly small number of merchants trading large consignments of goods in great ships, the Irish trade was carried out by numerous merchants, shifting small consignments in lesser vessels. So, while a large consignment of wine, worth perhaps £400, might be recorded in just a dozen lines of a 'particular' account, the recording of a single shipment to Ireland could take up two or more folios, even though the combined value of the items was lower.¹⁶ All this means that, although the continental trade dwarfed the Irish trade in terms of value, the customs accounts can be a richer source for studying Bristol's trade with Ireland.

While it might be accepted that Bristol's customs accounts are a valuable resource for researching the city's overseas trade, it may not be clear why the eleven individual accounting years covered by this volume were chosen for publication. To understand this requires an appreciation of the aims and objectives of the research project that collected this data. This was a study of 'Ireland-Bristol trade in the sixteenth century', which was carried out at the University of Bristol and was funded by the UK's Economic and Social Research Council (ESRC).¹⁷ The following paragraphs will therefore explain: why the Bristol customs accounts are of particular value to Irish history, how they have been used to study this subject to date and why it was felt that an expanded study of city's customs accounts might allow Irish economic development to be reassessed in this period.

The 'particular' accounts and port books reproduced here were chosen to assist the re-evaluation of the economic development of southern Ireland before and during the Nine Years War (1594–1603); a conflict which was to result in the establishment of English rule over the whole of the island. The Bristol accounts are particularly valuable for the study of the Irish economy because the city accounted for the bulk of trade to southeast Ireland. From Bristol, goods came and went to Cork, Youghal, Dungarvan, Wexford, Kinsale, New Ross and, above all, Waterford. These ports had long been bastions of English rule in Ireland and served as major conduits for trade with the other parts of Ireland that acknowledged English rule, such as Kilkenny, Limerick, Clonmel and Galway. So, even though Bristol rarely traded with Dublin, which was linked to England via Chester, Bristol did account for the bulk of trade between England and those parts of Hibernia that lay under the control of a people who still proudly referred to themselves as the 'English in Ireland'. These people, who were the descendents of the colonists who had come to Ireland following the Anglo-Norman

¹⁶ Compare, for example, the entries for *Mary Bride* of Bristol, entered 7 December 1541, with the *Kateryn* of Waterford, exited Bristol 31 July 1542. ¹⁷ 'Ireland-Bristol trade in the sixteenth century' (RES-000-23-1461), 2006–2008. Principal investigator: Dr Evan Jones (University of Bristol). Co-investigators: Prof. Raymond Gillespie (National University of Ireland, Maynooth) and Dr Brendan Smith (Bristol). Researcher: Ms Susan Flavin (Bristol).

BRISTOL'S TRADE WITH IRELAND AND THE CONTINENT

conquests of the twelfth and thirteenth centuries, exploited their lands in ways quite different to the native Irish. The Gaelic Irish, who dominated the northern half of the island and significant parts of the west coast, practiced a form of pastoralism that was focused heavily on cattle raising and, indeed, cattle raiding. By contrast, the colonized parts of southern Ireland were much more settled, urbanised, commercialised and monetized. Given this, it was the 'English in Ireland' who conducted the vast majority of the country's overseas trade. And while they certainly traded to the Continent as well as England, their political and cultural affiliations ensured the primacy of the English link. The Ireland-Bristol trade connection was thus the most important branch of Irish overseas commerce and the Bristol customs accounts provide opportunities for examining this trade in great detail.

The second reason why the Bristol accounts are important for Irish history concerns the sources, or rather lack of sources, that exist for investigating the economic development of Ireland before the seventeenth century. The main reason for this is that many of the materials for studying Irish economic history were destroyed in June 1922 when Dublin's Public Record Office was blown up during the civil war. Since this destroyed most of Ireland's early records, there are few materials available in Ireland itself that can throw light on the economic development of medieval or Tudor Ireland. So, while it is true that overseas trade only ever constituted a fragment of Irish economic activity, the Bristol accounts remain the best quantitative economic record that exists for studying any aspect of Irish economic development in the fifteenth and sixteenth centuries.

Whatever the value of the English customs accounts for Irish economic history, their study has been limited to date. Indeed, other than the aforementioned works of Longfield and Carus-Wilson, the only published works of any moment are those of Wendy Childs and Donald Woodward.¹⁸ Longfield's work remains, however, the key work on Anglo-Irish trade in the sixteenth century, so any further discussion of the subject requires an understanding both of her conclusions and of the evidence on which her findings were based.

Although Longfield employed much valuable qualitative material in her volume, the quantitative basis for her analysis came from just three individual customs accounts – a Bristol 'particular' account of 1503/4, a Bridgwater 'particular' account of 1560/1 and a Chester port book of 1588/9. Of these, the Bristol account was by far the most important for understanding sixteenth-century trade, for the Chester account relates to the end of the century and the Bridgwater account records the trade of what

¹⁸ Childs, 'Ireland's trade'; W.R. Childs & T. O'Neill, 'Ireland's overseas trade in the later middle ages', in F.X. Martin & T.W. Moody (eds), *A new history of Ireland*, 2 (1993); Woodward, *Trade of Elizabethan Chester*.

INTRODUCTION

was, by comparison to both Bristol and Chester, a very minor port.¹⁹ Having said this, Longfield's work on the Bristol account did produce a striking picture of Ireland's trade with the city at the start of the century. Her analysis revealed a trade that consisted almost entirely of the import of fish and animal skins from Ireland, which were exchanged for English manufactured goods and continental re-exports. Such a pattern of exchange, with raw materials being exchanged for manufactured wares and luxury re-exports, is typical of what might be expected of trade between a relatively backwards economy and a more sophisticated one. This data thus helped to cement the notion that the Irish economy was undeveloped prior to the English interventions of the late sixteenth century. Indeed, for some, such a pattern of trade was enough to suggest that, even before the English conquered the whole of the country, Anglo-Irish trade had 'the classic form of colonial commerce'.²⁰ Since Childs' work later revealed that the dependence on the export of fish and skins was also a feature of the late fifteenth century Irish trade, it has generally been assumed that the form of trade described by Longfield and Childs was the established pattern of commerce for both the fifteenth and sixteenth centuries. This assumption has had important implications for how the economic development of Ireland in this period has been interpreted, for if this pattern of trade was taken to reflect the level of economic development in the most advanced part of Ireland, it could be assumed that the economy that generated this trade remained undeveloped. From this it might be argued that, while England's seizure of land and resource in Ireland in the late sixteenth and seventeenth centuries might have been brutal, it did at least allow the Irish economy to grow, by creating a political stability and rule of law that encouraged investment in more advanced forms of agricultural production.

That this was not the whole story of Irish economic development in the sixteenth century was something that the author began to question in the 1990s, while conducting an analysis of three Bristol customs accounts from the 1540s.²¹ This data revealed a rather different pattern of commerce to that suggested by Longfield. In particular, it was apparent that the import of Irish manufactured goods had grown from about a tenth of total imports in the late fifteenth century to half of Irish imports by the 1540s. The mid-century accounts also revealed that Bristol's exports to Ireland had become more diverse in nature, with a marked increase in the quantity and range of consumer goods – ranging from playing cards and clothing, to spectacles and cutlery. Lastly, the Bristol customs accounts showed that the value of the trade conducted on Irish ships had risen from about half of the trade in

¹⁹ According to Longfield, Bridgewater's trade in 1560/61 was £843; Longfield, *Anglo-Irish trade*, pp 220–1. By comparison, Bristol's trade with Ireland in 1550/1 was £4998. ²⁰ Sacks, *Widening gate*, p. 39. ²¹ Jones, 'The Bristol shipping industry', pp 176–82.

BRISTOL'S TRADE WITH IRELAND AND THE CONTINENT

1503/4 to three quarters of it by the 1540s. That the 1540s were not anomalous was, moreover, later demonstrated by the co-author of this volume, Susan Flavin, who worked on the Bristol customs account from 1516/17.²² All this new research indicated that Ireland's trade with Bristol changed radically in the first half of the sixteenth century, with a shift towards the export of manufactured goods, the import of a more sophisticated range of luxury goods and a rising dominance of the trade by Irish merchants. All this looks much less 'colonial' than Longfield's data implied. Moreover, such was the extent of these developments, it seems likely that the underlying Irish economy that was producing these manufactured goods, consuming the luxuries and enjoying the profits of its merchants' trade was undergoing significant change. This in turn would suggest that the economy of southern Ireland was developing economically prior to the English interventions of the late sixteenth century – raising the question of whether political instability prior to this time was really so great as to prevent indigenous economic growth.

Since these new studies revealed that Longfield's findings could not be extrapolated across the sixteenth century, a rationale clearly existed for conducting a much more thorough analysis of the Bristol accounts from this period. This was the justification for undertaking the aforementioned ESRC-financed project. The intent was to input the data from eleven annual accounts from across the century into a database and then analyse this as a way of re-evaluating the development of the southern Irish economy in this period.²³ At the same time the authors were to publish the basic data in both print and electronic form, so that others could both check their findings and perform further analysis of the data. This then was the motivation for publishing the current volume. It should be understood, however, that while this volume reproduces the basic data and provides some useful glossaries, those who wish to carry out their own statistical analyses of the accounts should also consult the electronic versions of the datasets, available on the Bristol Repository for Scholarly E-prints (ROSE).²⁴ This includes some data that it was impossible to reproduce in this volume for lack of space. So, for instance, if a researcher is interested in information about the packaging of goods, which is often included in the port book entries, they will need to download the electronic version of the data, published in EXCEL format. Similarly, researchers may also want to consult the much more detailed reference guides that can be found on

22 S.M. Flavin, 'The development of Anglo-Irish trade in the sixteenth century' (MA thesis, University of Bristol, 2004). 23 The actual accounts chosen depended on source survival and a desire to get a broad spread of dates across the century. The volume includes three accounts from the 1540s (1540/1, 1541/2 and 1545/6) because this data had already been collected and computerised during an earlier study. 24 <http://rose.bris.ac.uk/dspace/>

INTRODUCTION

ROSE, which include more detailed glossaries of the ports mentioned in the text, the personal names listed and, above all, the commodities carried.

NOTES ON THE SOURCE

To facilitate the collection of customs, the coastline of England had long been divided into sections, each of which lay under the jurisdiction of officers residing at the chief port on that section of coast. This chief port, which is generally referred to as the 'head port', might also have 'member ports', where deputies of the chief officers were permitted to collect customs. In the case of Bristol, however, there were no member ports, which meant that all overseas trade passing in or out of Bristol's jurisdiction had to be declared at the customs house in the city.

At the start of the sixteenth century, the wider 'Port of Bristol', which the exchequer defined as the area under the authority of the Bristol officers, consisted of the River Avon and the Gloucestershire reaches of the River Severn up as far as Worcester – fifty miles to the north (Fig. 1).²⁵ Yet, in 1575, Gloucester began to account separately and in 1580 the queen formally turned Gloucester into an independent head port, with the authority to collect and record all customs upriver of the ferry passage between Aust and Beachley – close to Chepstow.²⁶ At a stroke this reduced the geographical size of the wider port of Bristol to the six-mile stretch of the River Avon below Bristol and a ten miles stretch of the Severn Estuary running from Aust to the Kingroad – a bay to the west of Avonmouth. Moreover, even within this restricted area, the Bristol officers only had authority over vessels lying on the English side of the Severn Estuary. The division of Bristol into two different head ports is significant for current purposes because it means that the last three years dealt in this volume (1575/6, 1594/5 and 1600/1) are not strictly comparable to the earlier ones. Nevertheless, for practical purposes the division of the port is not that important, given that Gloucester's recorded overseas trade in late sixteenth century was only about one per cent of that of Bristol.²⁷ The loss of Gloucester can thus have had little impact on the trade recorded in Bristol's customs accounts.

Within the Port of Bristol, as in other ports, there were three main

²⁵ TNA E159/350 hil, no. 348. ²⁶ TNA E 190/1129/8, 13, 15; *Calendar of Patent Rolls, 1578–1580*, no. 1338.

²⁷ A precise comparison between Bristol and Gloucester's trade is difficult, given that the gross size of Gloucester's trade varied enormously from year to year and it is possible to reconstruct Gloucester's trade for only three complete years (1581/2, 1597/8 and 1599/1600). Nevertheless, it may be noted that the total value of goods paying poundage at Gloucester in these three years was, respectively, £58, £0 and £109.1 By comparison, the value of goods paying poundage at Bristol in 1594/5 was £25,503; E190 1241/5, 1241/8, 1244/9, 1244/14, 1245/6, 1245/7, 1131/10. We would like to thank Duncan Taylor for the Gloucester data.

BRISTOL'S TRADE WITH IRELAND AND THE CONTINENT

customs officers: the customer, the controller and the searcher, all of whom were appointed directly by the crown and all of whom accounted separately to the exchequer. The most important post was the customer, who was sometimes also referred to as the 'collector'. The job of the customer was to record the merchandise entering or leaving the port, determine the dues payable, take the monies from the merchants, and account for the revenues collected to the crown. Eight of the accounts presented in this volume are those of the customer / collector. The controller's function was to sit by the customer in the customs house and take an independent record of all the goods declared there. His sole function was to ensure that the customer did not commit fraud, which he might do either by allowing merchants to pay lower duties on the goods, in return for a bribe, or by collecting the full duty but then recording lower sums and quantities in the 'particular' account / port book than had been received. The controller's accounts, five of which are included in this volume, differ slightly from those of the customer in that they do not record the duties collected. Lastly, the searcher's function was to check that the goods the merchants declared at the customs house corresponded to those laded on their ship. To this end, the searcher or his deputies were expected to supervise the lading and unloading of ships and they had the right to board any vessel lying within the port's jurisdiction to find out if any additional goods had been laded after the ship had cleared customs. From 1565 the searcher's also had to submit accounts to the exchequer, which recorded the goods carried on the ships but not their value or the duties paid. Since the lack of such figures makes it difficult to generate trade figures from the searcher's accounts, none have been reproduced here.²⁸

In addition to these three principal officers, there were four crown-appointed 'waiters' at Bristol. They were responsible for accompanying goods sent up or down the River Avon, either in the original ship, or in the lighters that were often employed if the ship itself was too large to make the passage up to Bristol when fully laden.²⁹ In the 1590s the crown also appointed general surveyors to keep a check on the customs officers in each port.³⁰ The surveyors too submitted accounts to the exchequer and were technically responsible for collecting the dues during the last years of Elizabeth's reign. Despite this, it seems that in Bristol the surveyors allowed

²⁸ In theory it is possible to assign values to most of the goods in the searcher's accounts by means of the relevant Book of Rates or by assigning the same values applied in customer or controller's accounts of the same period. In practice, however, there are quite a lot of items in the late sixteenth century searcher's books that do not appear in the Book of Rates or in the surviving customer's or controller's account books from the period. Moreover, items are quite often listed using units of measurement not found in other accounts. This makes it difficult to assign values to all the items listed in the surviving searcher's books. For these reasons the project decided not to use any of the searcher's accounts in their study. ²⁹ Bristol was one of only two ports (the other being London) to have crown-appointed waiters: B.Y., *A sure guide to merchants, custom-house officers, &c.* (London, 1730), pp 439–41. ³⁰ Dietz, *English public finance*, pp 322–4.

INTRODUCTION

the port's own customs officers to continue to do the practical work of customs supervision and collection.³¹ So while the last two years dealt with in this volume (1594/5 and 1600/1) are surveyors' accounts, these appear to have been based on records generated by the local officers. This is evident, for instance, in the case of the 1594/5 surveyor's account, which is almost identical, bar a few scribal errors, to the two surviving customer's accounts for the same year.³²

When considering the records presented here, it is important to understand that all of the pre-1565 'particular' accounts would have been compiled from rough workings kept by the customer and controller. For ease of audit, entries for each voyage were nearly always grouped together and recorded under one date, which represents the day that the final entry was declared by a merchant and the ship itself had cleared customs.³³ This recording practice changed with the institution of the port books, since the 'Book of Orders' issued to all customs officers in January 1565 stated that all entries had to be written directly into the 'original' books (i.e. the port books) as they were made by the merchant.³⁴ By doing this the crown hoped to make it more difficult for corrupt customs officers to collaborate with each other and falsify their records after the fact. In practice, it is unclear whether the customs officers ever complied fully with this particular order, given the practical difficulties of keeping an account book in good order if it were to be left open in a busy customs house for months on end. Nevertheless, the new ruling did mean that, unlike the 'particular' accounts, the port books record the actual day on which each merchant made his individual entry. This means that merchandise on outbound ships was often declared over a period of days or weeks.³⁵

The accounts themselves are all written on parchment. All those presented in this volume were selected because individually, or in combination, they allow for the trade for complete accounting years to be reconstructed, thereby making it possible to compare different years in a meaningful way. The accounting year began on Michaelmas (29

³¹ That the surveyor did not interfere in the collection of customs at Bristol is perhaps most evident from the allegations of fraud made by Thomas Watkyns, a customs clerk in Bristol, against his master, John Dowle, the customer inwards. Watkyns complaints do make reference to the surveyors' returns to the exchequer. After this, however, Watkyns makes no further mention of the surveyor, even though this office had been established to prevent precisely the sort of abuses that Watkyns described: Dunn, 'The Petitions of Thomas Watkins', 56; TNA SP12 267/39, 274/57.

³² TNA E190/1131/11, 13. ³³ There are occasional exceptions, in which the same ship is listed twice for the same voyage. For example the departure of the *Mary Conception* of Bristol, Richard Whyte master, is recorded twice (9 August and 28 August 1546), on what can be shown from other sources to be a single voyage to Andalusia: Jones, 'Shipping industry', 216. This presumably happened because the ship cleared customs but was then delayed for some weeks, so that when more goods were added this had to be recorded as a separate entry. ³⁴ 'Rules, orders and directions made by queen Elizabeth, and passed under her great seal, to be observed and performed by all her officers, ministers and other persons concerned in and about levying and collecting her customs and subsidies, with all the ports, havens and creeks in England and Wales, and by all the merchants and traders in the said ports', printed in: B.Y., *A sure*

guide to merchants, pp 432–3, 35. ³⁵ For example the entries for the *Joseph* of Bristol, master Matthew Honeywell, for a voyage to Livorno and Toulon are recorded on twelve different dates ranging from 25 August–25 September 1601.

BRISTOL'S TRADE WITH IRELAND AND THE CONTINENT

September), so all the accounts cover parts of two calendar years. All bar the 1600/1 account are written in medieval Latin, although English words are sometimes used when there was no known Latin equivalent. Most of the individual accounts list the trade of the port, in chronological order, for the entire year. There are some exceptions, however. For the year 1563/4, imports and exports are listed in separate accounts. This was because the post of customer had been split into two by this time, with one officer responsible for inbound traffic and the other for outbound. The 1575/6 accounts, which are the first here to be recorded in official port books according to the recording standards set out in the 1565 book of orders, are again divided between imports and exports. The two surveyor's accounts for 1594/5 and 1600/1 are unitary accounts, because the surveyor had responsibility for both imports and exports and was only required to submit his accounts once a year.

TRANSCRIPTION NOTES

In entering the data, the following general conventions have been followed:

Italics are used to indicate where the transcriber has filled in any word, or part of a word, that is not in the original document. For instance, the ship name 'Jhus' would be transcribed as 'Jhesus' and similarly, dates that appear in the accounts as 'eodem die' (the same day) are transcribed as the actual date and are italicised. Italics have also been used in areas of uncertainty, for example commodities that are as yet unidentified in the manuscript. Such items are typically accompanied by a footnote when they first appear in the account and a more detailed discussion of their possible meaning can be found in the 'Glossary of Commodities' at the back of the volume.

Ship Type: This is only given in the early customs accounts (1503/4, 1516/17 and 1525/6). Most ships in these accounts are described as 'navicula' (small ship) or 'bata' (boat). The term 'navis' was only used for the greatest ships. The Latin terms have been retained because the exact distinction between a 'bata' and a 'navicula' is unclear.

Ship Name: The name of the ship is transcribed as it appears in the manuscript.

Port: The port from which a ship came is transcribed using the modern spellings as they appear in the *Times Atlas*. Foreign versions of port names are generally used. So, for instance, the volume lists Leghorn as Livorno,

INTRODUCTION

Danzig as Gdąnsk and Rendry as Erreterria. Exceptions have been made for places that still have a commonly-used English equivalent, such as Seville, Lisbon and Genoa. A full list of the port names, together with their location and the spellings found in the accounts, is given in the 'Glossary of Port Names' at the end of the volume.

In some cases the port is not listed, especially where a ship came from Bristol and had two names (e.g. *Mary Conception* or *Trinitie Smyth*). This was presumably because the customs officer felt that enough information had been given to identify the ship. If the origin of the ship is known from other entries in the account, or other sources, the port name is provided here but italicised. Where a port has not been identified it is transcribed as it appears in the manuscript and is italicised.

In a few cases, the 'port' listed in the account is not on a navigable waterway. For instance, 'Stonehouse' is four miles east of the River Severn and Huntley three miles west of it. It seems likely that, in these cases, the vessel in question was simply so small that it did not have a real port, being kept instead in a boathouse, or on a wharf, on the River Severn. In these instances the 'port' was probably based on the domicile of the boat's owner.

Tonnage: From 1565, the port books list the size of the ship in tuns burden. This indicated the maximum number of tuns of wine the ship could carry. At this time ships were not required, however, to 'register' their tonnage in any formal sense. The size of the ship in these accounts thus appears to be a rough estimate, which could result in the same ship being given a slightly different tonnage in different parts of the same customs account.³⁶

Shipmaster's Name: In the manuscript, first names are generally Latinised, (e.g. *Johannus* for John, *Egidius* for Giles). These have all been translated into the vernacular. For details, see the 'Glossary of First Names' at the end of the volume. Since the customs officers did not Latinise surnames, they are recorded as they appear in the manuscript.

Destination: All the customs accounts indicate whether the ship was entering or exiting Bristol. Not all of the accounts, however, indicate where exactly the vessel had come from or was going to. When the destination / departure place is stated, the transcription is given using the *Times Atlas* spelling.

³⁶ For instance, the *Beniamyne* of London, master William Rickes, is variously described as being of 136 tons (20 December 1600), 135 tons (9 March 1601) and 130 tons (11 May 1601).

BRISTOL'S TRADE WITH IRELAND AND THE CONTINENT

Date: The date of almost all the entries is known. However, many entries in the 'particular accounts' are listed as 'eodem die' (the same day). This means the ship sailed, or the goods were entered, on the same day as the previous ship listed in the account. Where this happens the date listed here is based on the last dated entry in the 'particular' account. In such cases the date is italicized to indicate that the actual date is not given in the original manuscript. It should also be noted that, in the 'particular' accounts, the date listed is the date the ship's representative declared an inbound cargo, or the day on which the last item of outbound cargo had been entered and the ship cleared customs. In the port books the outbound entries reflect the actual day on which each individual consignment was declared by its owner. As a result, outbound entries for a single shipment are sometimes found spread across a period of days or weeks in the port books.

Merchant Name: As with the shipmaster's name the first name is transcribed in the vernacular and the surname is transcribed as it appears in the manuscript.

Merchant Domicile: The port books (1565-) include the domicile of the merchant. This is transcribed using the *Times Atlas* spelling.

Merchant Occupation: The port books (1565-) include the occupation of the 'merchant'. While this is often simply 'mercator' (merchant), other occupations are sometimes given, e.g. draper, glover or fruiterer. Where female merchants occur these are generally listed as 'widow', implying that they were the surviving spouse of an established merchant.

Origin: The customs officers always indicate whether a merchant was considered indigenous, alien or Hansard. Members of the Hanseatic League and other aliens had to be distinguished from indigenous merchants because they paid different duties. Indigenous merchants, which are indicated in the transcription by the letters 'Ind', included merchants from the 'English' communities of Ireland, as well as merchants from England and Wales.

Commodity Quantity and Unit: Where possible this is the same as it appears in the manuscript, albeit with the adoption of modern spellings. However, where a given entry includes more than one unit of measure, the figure is generally converted into a single unit. For instance, if the account reads '2 lasts 3 barrels' white herring, this is rendered as 27 barrels (since 1 last = 12 barrels). Similarly, if an account reads '7 tuns 1 pipe 1 hogshead' wine this is rendered as 7.75 tuns (since 1 pipe = 0.5 tuns and 1 hogshead =

INTRODUCTION

0.25 tuns). Where it has not been possible to determine the conversion ratio, the entry records both measures.

Commodity: In the customs accounts this is generally given in Latin, e.g. ‘vini’ for wine, ‘feri’ for iron, ‘pannus’ for cloth. Sometimes, however, English is used. This was presumably because the customs clerk did not know the Latin name for the particular item of merchandise. In the transcription, the modern English spelling is used. For instance ‘cere’ and ‘wex’ are both recorded as wax. Where the meaning of the term used has not been established with certainty (e.g. ‘pilus tinctus’), the term used has been left in the original and italicised. Full details of the terms used are given in the ‘Glossary of Commodities’ at the end of the volume.

Value of Goods: Most goods paid a tax called ‘poundage’, so called because it was a tax of one shilling in the pound (i.e. 5 percent) on the merchandise. The value of such goods, is given as it appears in the accounts listed in pounds, shillings, pence and farthings (£, s. d. f.). To determine the tax paid, the customer would first write down the value of the goods. His valuations were based on his ‘Book of Rates’, which provided the nominal value of most of the goods he might encounter.³⁷

Some goods (in particular, wine, broadcloth and tanned hides) did not pay ‘poundage’. Instead, they paid ‘specific’ duties. Wine paid ‘tunnage’ of 3s. per tun, broadcloth exports paid 1s. 2d. per cloth before 1558 and tanned hides paid duties amounting to 4s. per dicker of ten hides. The payment of such dues are recorded in the customer’s accounts and, while the dues paid have not been given here, it is simple to determine the dues that would have been paid. In addition, some good were listed but were not given a value because they were customs exempt – e.g. victuals intended for the army in Ireland, goods intended for the provisioning of the ship and goods that had been spoilt. As in the accounts, values were usually not recorded for such goods.

³⁷ Gras, *Early English customs system*, pp 694–706; Willan, *Tudor book of rates*.

