Economic History Review, LIV, 1 (2001), pp. 17–38

Illicit business: accounting for smuggling in mid-sixteenth-century Bristol[1]

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Smuggling has long been recognized as 'one of the most serious, and certainly most baffling problems' to confront the student of Britain's pre-nineteenth-century commercial history.[2] The problem arises because, while the size, nature, and direction of the nation's legitimate trade can be determined through official commercial records, it is not clear to what extent the statistics derived from these sources represent a reliable indicator of the nation's overall trade. The difficulty is that during the centuries between the first imposition of wool duties in 1275 and the liberalization of trade in the mid-nineteenth century, high tariffs and prohibitions created many incentives for merchants to avoid the legitimate avenues of commerce. The result, as contemporaries recognized, was that smuggling could, at least in some commodities, account for the bulk of total trade.[3]

While most studies of the subject have concentrated on the eighteenth century, large-scale smuggling was not a new development in that period. Indeed, on the basis of official expressions of concern in the activity, it would appear that a substantial illicit trade had been in existence since at least the mid-sixteenth century, when the Crown began to impose greater restrictions and higher duties on external trade.[4] Thereafter the illicit trade flourished on the back of trading prohibitions, quasi-legal royal impositions, and rising taxes on both internal and external trade. In the end, despite the development of the revenue service into the largest and most powerful arm of the civil state, all attempts to crush the illicit trade failed and its decline from the 1840s had more to do with the passage of free trade legislation than the actions of the revenue men.[5]

For those interested in Britain's economic development in the period

[1] The initial research for this article was carried out at Edinburgh University and was financed by an ESRC Ph.D. studentship and an Eileen Power Memorial Studentship. The article was completed at the Centre for Urban History, Leicester University. The article has benefited from discussion in seminars at Leicester University, Leeds University, the Institute of Historical Research (London) and Memorial University (Newfoundland). Thanks are due to I. S. W. Blanchard, R. H. Britnell, R. Sweet, and P. Musgrave for commenting on earlier versions of this text.

[2] Cole, 'Eighteenth-century smuggling', p. 395.

[3] *Journal of the House of Commons*, XXV (1745-50), pp. 101-10; *Reports from the Committees of the House of Commons*, XI (1782-99), pp. 228-62.

[4] Ramsay, 'Smugglers' trade', p. 141.

[5] Williams, *Contraband cargoes*, p. 204.

from the sixteenth century to the mid-nineteenth, the illicit trade represents a problem, for while it was indubitably an important component of the nation's international commerce, it has never been possible to determine its scale, true nature, or economic significance. This is not to say that there are no records relating to the illicit trade, for in their centuries-long struggle against the smugglers the agents of the state generated numerous official records dealing with the subject. From such records much can be learned about the state's perception of the problem posed by the illicit trade, the strategies employed to restrict it, and the techniques the smugglers used to evade the revenue officers. On the basis of these official sources a number of valuable studies have been written. For the early period the most notable are Ramsay's review of smuggling in the later sixteenth century and Williams's examination of the career of Francis Shaxton, a Norfolk merchant-smuggler of the 1570s.[6] In addition, a number of historians have considered the extent to which smuggling undermines the reliability of sixteenth- to seventeenth-century port books as a record of trade, while others make at least passing reference to evidence that merchants sometimes smuggled goods subject to high taxes or prohibitions.[7] For the period from the late seventeenth century to the early nineteenth, the number of studies increases. Some of these focus on smuggling in particular trades, such as the examination by Mui and Mui of the tea smuggler's trade or Price's work on the illicit tobacco trade, while others examine more general aspects of illicit trading, such as how the activity could become politicized during periods of crisis.[8] A large number of local history accounts of eighteenth-century smuggling have also been written, the best being those by Cullen, by Muskett, and by Smith.[9] Although the vast majority of these studies are based entirely on British official sources, such as the letter books of revenue officers, a few make use of additional sources. Cullen, for instance, employs both French official sources and commercial letters written by merchants involved in the illicit trade.

Taken together, the above investigations provide a great deal of information about the operation of smuggling enterprises in the sixteenth to nineteenth centuries. Nevertheless, the near-total reliance on records generated by those engaged in the suppression of smuggling makes it difficult to be certain about the true nature of the illicit trade—for those who made the greatest profits from smuggling were not necessarily those who were caught, or even observed. Moreover, the absence of quantitative information about the size, costs, or profitability of the trade means that

[6] Ramsay, 'Smugglers' trade'; Williams, 'Francis Shaxton'; *idem*, *Maritime trade*, pp. 25-38.

[7] Stephens, *Seventeenth-century Exeter*, pp. xxi-xxiv; Willan, *Tudor book of rates*, pp. xlviii-xlix; Hinton, *Port books of Boston*, pp. xxxii-xxxiii; Woodward, 'Port books' pp. 158-9; Muskett, 'Cinque ports'; Croft, 'Trading with the enemy', pp. 291-5; Connell-Smith, *Forerunners of Drake*, pp. 4, 137; Vanes, 'Overseas trade of Bristol', pp. 86-123; Metters, 'King's Lynn', pp. 80-111.

[8] Mui and Mui, 'British tea trade'; Price, 'Tobacco trade'; Monod, 'Dangerous merchandise'.

[9] Cullen, 'Smuggling in Ireland'; *idem*, 'Smugglers in the Irish Sea'; Muskett, 'Smuggling in Kent and Sussex'; *idem*, 'Deal smugglers'; Smith, *Smuggling in the Bristol Channel*.

it is impossible to conduct a sophisticated analysis of illicit businesses or to assess the economic significance of smuggling.[10]

Those who have studied the illicit trade appear to have relied on official records because it has been generally assumed that smugglers would not have kept detailed records of their own activities. It will be shown below that this was not necessarily true, for smugglers included regular merchants who conducted their illicit trade alongside their legitimate activities and recorded both in their standard account books. It was safe for merchants to do this because the seizure of commercial accounts for use in Crown prosecutions of suspected smugglers was unknown in this period. In this study it will be shown that when the commercial accounts of merchants are examined and linked to official records, much more can be learned about the size, nature, operation, and economic significance of smuggling operations than has ever been believed possible.

I

In this article, the illicit trade of mid-sixteenth-century Bristol will be studied through records relating to and generated by merchant-smugglers. By carrying out record linkage between entries in merchant account books and by cross-referencing these to customs accounts and charter parties it will be shown that while smuggling was widespread, it was, at least in the 1530s-1540s, extremely narrowly defined. In particular it will be argued that smuggling, or what contemporaries referred to as 'frauds', was largely limited to two specific elements of the city's export trade. Nevertheless, it will be shown that the great profits achievable in this large-scale and carefully organized trade made this an important business for the city's merchants.

This study will begin by examining the accuracy of the Bristol customs accounts of the 1530s and 1540s by comparing entries in the customs accounts for particular shipments with entries in independently generated commercial records that deal with the shipment of the same consignments. This comparison has used charter parties for part of the exercise. The two most useful sources to aid comparison are, however, the surviving 1544-5 accounts of William and Robert Tyndall, and, more especially, the surviving ledger of John Smyth, which covers the commercial activities of a wealthy Bristol merchant during the years 1538-50.[11] John Smyth's ledger is immensely useful, for apart from recording the lading of his own goods there, he also recorded the freight dues of other merchants who laded on his own ship—the *Trinity* of Bristol. This makes it possible to reconstruct the ladings of the *Trinity* for at least some voyages.

For the period 1536-46, four complete and one incomplete 'particular'

[10] Although some attempts have been made to estimate the size of the illicit trade in particular products, these are either of limited general use or of uncertain accuracy: Åström, 'English port books'; Foust, 'Customs 3'; Cole, 'Eighteenth-century smuggling'; Mui and Mui, 'Eighteenth-century smuggling reconsidered'; Cole, 'Rejoinder'; Nash, 'English and Scottish tobacco trades'.

[11] Vanes, ed., *Ledger of John Smythe* [hereafter *Smyth's Ledger*]; *idem, Documents*, pp. 118-21.

customs accounts survive for the port of Bristol.[12] The particular accounts were the forerunner of the port books, and those from Bristol contained most of the information included in the later records. During the period under consideration, Bristol served as the sole port of entry for the Bristol Channel east of Bridgwater. This meant that all goods entering or leaving this part of the country had to pass through the customs house at Bristol. When a ship's consignment was declared, the customs officer recorded the name of the ship, its town of origin, the master's name, the date the goods were declared, and whether the ship was entering or leaving the country. He then recorded the names of all the merchants who were lading goods on the ship and all the goods which were laded—giving quantities, nominal values, and the level of customs levied on the merchandise. Since this list was meant to be a complete record of all merchandise on the ship, it even included goods exempted from custom—such as Crown supplies destined for the army in Ireland.[13] Outward bound ships would also be presented with a certificate, called a cocket, which listed the goods that had been declared. This was an important document because customs 'searchers' could board a ship any time it was in English waters and check its actual cargo against the cocket, to ensure that additional goods had not been laded after the ship left the customs house. Since all goods had to be recorded and it was strictly illegal to load or unload goods at any place other than the official port of entry, the 'particular accounts' should in theory record the entire international trade of the region.

Starting the analysis with an examination of the import trades, it may first be noted that Bristol's continental trade was at this time focused almost exclusively on Biscay and south-western Spain and Portugal. This trade accounted for over three-quarters of the value of Bristol's trade during the 1540s, the rest being taken up by the Irish trade, which will not be considered here.[14] A small range of bulk goods, such as wine, iron, olive oil, and woad dominated continental imports. The accuracy

Table 1. Trinity *of Bristol, 13 April 1542*

Smyth's ledger	*Tons*	*Customs account*	*Tons*
All merchants	129.0 iron	John Smythe & assoc.	125.0 iron

Note: in tabs. 1-3, the customs officer aggregated all the merchants under one heading.
Source: Jones, 'Bristol shipping', p. 251.

[12] The accounts cover whole years running from Michaelmas (29 Sept.). The complete accounts, which are legible throughout, deal with the years 1536/7, 1541/2, 1542/3, 1545/6: PRO E122 199/3, 21/10, 199/4, 21/15. The damaged account, which is missing the top quarter of each folio, covers the year 1543/4: E122 21/12.

[13] PRO E122 21/10, 199/4.

[14] This figure and a number of other statisics in this article are derived from a computerized database created by the author from the three complete Bristol customs accounts of the 1540s. For details see Jones, 'Bristol shipping', pp. 33-40, 165-70.

Table 2. Trinity *of Bristol, 14 August 1542*

Smyth's ledger	*Tons*	*Customs account*	*Tons*
All merchants	118.2 iron	Thomas White & assoc.	122.0 iron

Source: Jones, 'Bristol shipping', pp. 252-3.

Table 3. Trinity *of Bristol, 24 March 1544*

Smyth's ledger	*Tons*	*Customs account*	*Tons*
All merchants	122.0 iron	John Smyth & assoc.	119.75 iron

Source: Jones, 'Bristol shipping', pp. 257-8.

of the customs accounts for the import trades can be studied through the comparisons of sources in tables 1-5.

Tables 1-5 indicate that the goods listed in the customs accounts were the ones the ships were actually carrying and that the quantities listed in the customs accounts are reasonably accurate.[15] Although there are some discrepancies between the two sources, these are minor and not necessarily the result of illegal action. In particular, the discrepancies recorded between wine shipped and wine customed can largely be attributed to the Crown's right of prisage, which would lower the quantities customed by 2 tuns for any ship carrying over 20 tuns of wine, and ullage (leakage) aboard ship, which could account for as much as 10 per cent of a ship's lading.[16] Tables 1-5 thus provide no evidence that a large-scale illicit

Table 4. Primrose *of Bristol, 20 November 1536*

Charter party	*Tuns of wine*	*Customs account*	*Tuns of wine*
John Smythe	14.125	John Smythe	10.5
William Shipman	4.125	William Shipman & Cutte	4.0
John Court	0.5		
Francis Codrington	11.125	Francis Codryngton	8.5
John Gorney	4.5	John Gurney	3.5
William Sprat	7.0	William Spratt & Teson	7.75
Thomas Tizon	2.125		
John Branthon	7.5	John Brampton	6.5
William Cox	5.5	William Cockys	4.0
William Ballard	2.0	William Balard & Pryen	3.5
Richard Prynn	3.0		
Edward Prynn	2.5	Edward Pryn & Typton	5.5
Owen Thurston	4.5		
Total	68.5	Total	53.75

Source: Jones, 'Bristol shipping', p. 229.

[15] See also tables relating to the entry of the *Trinity* of Bristol, with cargoes of wine, on 20 Nov. 1536 and 22 Nov. 1541 in Jones, 'Bristol shipping', pp. 229, 250.

[16] Gras, *Early English customs*, p. 41; Vanes, *Documents*, p. 85; Jones, 'Bristol shipping', p. 43, n. 16.

Table 5. Trinity *of Bristol, 13 February 1543*

Smyth's ledger	*Tuns*	*Customs account*	*Tuns*
John Smyth	19.5 wine	Nicholas Thorne & Smythe	20.5 wine
Nicholas Thorn	4.5 wine		
John Smyth	2.0 oil	Nicholas Thorne & Smythe	2.0 oil
John Smyth	1.0 soap	Nicholas Thorne & Smythe	0.75 soap
John Smyth	0.35 alum	Nicholas Thorne & Smythe	0.3 alum
William Sprat	2.5 wine	William Rowlye & Sprat	5.0 wine
William Rowley	4.0 wine		
John Gorney	3.0 wine	John Gurney & Teson	6.75 wine
Thomas Tizon	5.0 wine		
Edward Pryn	2.0 wine	Edward Pryn & Cox	6.0 wine
William Cockes	5.0 wine		
John Cutt	5.0 wine	John Cutt & Gyttens	8.25 wine
Robert Guytton	5.0 wine		
Robert Guytton	1.0 oil	John Cutt & Gyttens	1.0 oil
Arture Smythe	3.0 wine	Arthur Smythe & Pressye	5.5 wine
Robert Pressy	4.0 wine		
Thomas Harrys	5.0 oil	Thomas Harrys & Hyll	6.25 oil
Allen Hill	1.5 oil		
Allen Hill	3.0 wine	Thomas Harrys & Hyll	2.5 wine
Richard Sawnders	6.0 wine	Giles White & Saunders	7.0 wine
		Giles White & Saunders	0.5 oil
Mathewe Kent	5.0 wine	Mathew Kent & Teson	6.0 wine
Nicholas Tizon	1.0 wine		
Alice Smythe	1.0 oil	Alice Smythe & assoc	1.875 oil
Thomas Hickes	1.0 wine	Alice Smythe & assoc	1.75 wine
Nicholas Gay	2.0 wine		
Total	80.5 wine	Total	69.25 wine
	10.5 oil		11.625 oil
	1.0 soap		0.75 soap
	0.35 alum		0.3 alum

Source: Jones, 'Bristol shipping', pp. 253-5.

trade existed in the import trades of wine, iron, oil, and soap—which together accounted for four-fifths of Bristol's declared trade from the continent.[17] Since the comparisons between accounts of complete ladings do not deal with all the major import trades, it is possible that evasions occurred in the import of woad, fruit, or salt. Nevertheless, on the basis of John Smyth's own practices, it appears that he at least paid his dues when engaged in the fruit and woad trades.[18]

Turning to the export trades it may be noted that, since Smyth did not record the freights owed him on outbound cargoes and since no charter parties have survived from outbound ships, it has not been possible to reconstruct the entire ladings of individual ships. It is possible, though, to compare the private records of ladings by Smyth, and on one occasion by the Tyndall brothers, with the customs accounts. Tables 6-

[17] These goods made up 81% of Bristol's declared import trade from the continent in the years 1541/2, 1542/3, and 1545/6. Fruit and woad accounted for a further 12%: Jones, 'Bristol shipping', p. 34.

[18] Ibid., p. 43.

10 provide these comparisons for cloth, lead, leather, and grain, which accounted for virtually all of Bristol's exports to the continent.[19]

Tables 6-10 give no indication that Smyth carried out any significant evasions when he was engaged in the export of lead or cloth. Although the lead exports recorded by the customs accounts were slightly lower than his own figures, the discrepancy can largely be accounted for by the use of different measures, for John Smyth's iron accounts indicate that the customs ton was slightly heavier than his own.[20] Similarly, although the cloth exports recorded by the customs account do not exactly match Smyth's records, this came about because, while Smyth recorded the actual cloths he exported, the customs officers often recorded cloth exports in terms of nominal cloths of assize. In the leather and grain trades there are, however, major discrepancies between what the customs accounts indicate Smyth was exporting and what his own records state he laded. Since there is no constant, or even near constant, relationship between the two sets of figures, the discrepancies cannot be explained by the use of different measures by the customs officers. They also cannot be due to the goods being laded under the names of other merchants, since Smyth's own ladings were often greater than the officially recorded lading of the entire ship. Given this, it is difficult to come to any conclusion other than that Smyth was exporting a large portion of his cargoes of leather and grain illicitly. Table 10, relating to the Tyndall brothers' export of leather, suggests that they were also exporting goods illegally, for while their account indicates that they exported 445 tanned hides and 12 dozen calf skins on the *St John* of Renteria, the customs account reveals that they declared only 160 hides.

Table 6. *Comparison of John Smyth's lead exports between the ledger and the customs accounts*

Smyth's ledger (folio, date, ship)	*Tons*	*Customs account*	*Tons*
fo. 136, 15 Oct. 1542, *Trinity* of Bristol	7.05	22 Sept. 1542	6.0
fo. 173, 31 Jan. 1542, *Trinity* of Bristol	12.20	13 Jan. 1542	10.0
fo. 173, 20 June 1542, *Trinity* of Bristol	10.15	19 May 1542	8.0
fo. 196, 8 Jan. 1544, *Trinity* of Bristol	2.05	5 Jan. 1544	2.0
fo. 196, 4 April 1544, *John Baptist* of Renteria	10.10	10 March 1544	10.0
fo. 196, 12 April 1544, *Peter* of the Pasajes	6.15	11-20 April 1544	5.5
fo. 254, 20 Sept. 1546, *Mary Conception*	21.04	9 Aug. 1546	20.0
fo. 254, 20 Sept. 1546, *Marieta* of Fuenterrabia	19.10	8 Sept. 1546	15.0

Sources: Smyth's Ledger; E122 199/4, 21/15.

The reason Smyth and the Tyndall brothers might have desired to avoid customs payments on these goods and not on others becomes obvious when the extent of the dues they had to pay is examined. Until the later sixteenth century the basic customs dues that merchants had to pay on most products were very low. The standard tax of poundage

[19] Ibid., p. 35.
[20] Ibid., p. 46.

Table 7. *Comparison of John Smyth's cloth exports between the ledger and the customs accounts*

Smyth's ledger (folio, date, ship)	*Goods*	*Customs account*	*Goods*
fo. 136, 15 Oct. 1542, *Trinity* of Bristol	0 cloths	9 Aug. 1542	18 cloths
fo. 136, 15 Oct. 1542, *Mary James*	10 cloths 1 Bristol frieze 34 Manchester	2 Oct. 1542	64 Manchester
fo. 136, 15 Oct. 1542, *Mary Conception*	64 Manchester	30 Sept. 1542	60 Manchester
fo. 173, 31 Jan. 1542, *Trinity* of Bristol	40 penny hewes	13 Jan. 1542	33 cloths 4 white kerseys
fo. 173, 20 June 1542, *Trinity* of Bristol	50 penny hewes	19 May 1542	45 cloths
fo. 174, 11 April 1543, *San John* of Renteria	30 cloths 1 Bristol frieze 2 Manchester	29 March 1543	8 cloths
John of Pasajes		27 March 1543	9 cloths
fo. 174, 30 July 1543, *St. Maria* of Renteria	20 cloths	7 July 1543	18 cloths 3 yellow lining
fo. 174, 30 July 1543, *San John* of Pasajes	10 cloths	7 July 1543	9 cloths 2 yellow lining
fo. 195, 15 Jan. 1544, *Mary Conception*	10 cloths 37 Manchester	7 Jan. 1544	10 cloths 30 Manchester
fo. 195, 15 Jan. 1544, *Margaret*	10 cloths 37 Manchester	7 Jan. 1544	10 cloths 30 Manchester
fo. 195, 15 Jan. 1544, *Mary James*	10 cloths 37 Manchester	8 Jan. 1544	10 cloths 30 Manchester 7 Bristol frieze
fo. 196, 4 April 1544, *John Baptist* of Renteria	30 cloths	10 March 1544	30 cloths 3 northern cottons
fo. 221, 9 Aug. 1544, Two ships called *San Johannes* of Renteria	30 cloths 6 truckers 10 white kerseys 150 Manchester	28 July 1544	59 cloths 36 cloths
fo. 254, 20 Aug. 1546, *Mary Conception*	1 hewling 100 Manchester	28 Aug. 1545	40 tavestocks 120 Manchester
fo. 254, 20 Sept. 1546, *Marieta* of Fuenterrabia	7 friezes 3 truckers	8 Sept. 1546	6 friezes 3.5 cloths 40 Manchester

Sources: Smyth's Ledger; E122 21/10, 199/4, 21/15.

came to 5 per cent of the nominal value of goods imported or exported. Yet, even before the currency debasements of the later 1540s, inflation had caused real values to rise above nominal values to the extent that most goods paid tax worth only approximately 2-4 per cent of their real cost.[21] Similarly the payments of tonnage on wine and custom on English woollen cloth amounted to only a few per cent of the value of these commodities. The situation with leather and grain exports was very different. Dealing first with customs dues, it may be noted that while grain paid only poundage, leather exports were required to pay a group

[21] Ibid., p. 34, n. 4.

Table 8. *Comparison of John Smyth's grain exports between the ledger and the customs accounts*

Ledger (folio, date, ship)	*Quarters*	*Customs*	*Quarters*
fo. 173, 31 Jan. 1542, *Trinity* of Bristol	19.125 peas	13 Jan. 1542	0
fo. 136, 1 Feb. 1542, *Mary Fortune* of Gloucester	125.875 wheat	12 Dec. 1541	0
fo. 173, 20 June 1542, *Trinity* of Bristol	12 wheat	19 May 1542	0
fo. 136, 15 Oct. 1542, *Trinity* of Bristol	138 wheat	22 Sept. 1542	48 wheat
fo. 174, 11 April 1543, *Clement* of Framilode	120 wheat	4 April 1543	30 wheat

Sources: Smyth's Ledger; E122 199/4, 21/10.

Table 9. *Comparison of John Smyth's leather exports between the ledger and the customs accounts*

Ledger (folio, date, ship)	*Goods*	*Customs*	*Goods*
fo. 173, 31 Jan. 1542, *Trinity* of Bristol	100 ox 300 cow & steer 152 doz. calf	13 Jan. 1542	180 hides
fo. 173, 20 June 1542, *Trinity* of Bristol	30 ox 202 cow & steer 67 doz. calf	19 May 1542	50 hides
fo. 174, 11 April 1543, *Clement* of Framilode	170 cow & steer 100 doz. calf	4 April 1543	30 hides 10 doz. calf
fo. 174, 30 July 1543, *Santa Maria* of Renteria	50 ox 30 cow & steer 80 doz. calf	7 July 1543	50 hides 100 doz. calf
San John of Pasajes	110 doz. calf	7 July 1543	80 doz. calf
fo. 196, 8 Jan. 1544, *Trinity* of Bristol	120 ox 266 cow & steer 168 doz. calf 13.75 cwt. tallow	5 Jan. 1544	70 doz. calf
fo. 221, 9 Aug. 1544, Two ships called the *San Johannes* of Renteria	80 ox 540 cow & steer 59.5 doz. calf	28 July 1544	100 hides 20 doz. calf

Note: For licence purposes a dozen calf skins = 1 hide (*Letters and Papers*, XVII, no. 443/7).
Sources: Smyth's Ledger; E122 21/10, 199/4, 21/12.

Table 10. *Comparison of William and Robert Tyndall's leather exports between their account and the customs accounts*

Tyndall account (date, ship)	*Goods*	*Customs*	*Goods*
12 Aug. 1544, *Saynt John* of Renteria	385 cow and steer 60 ox 12 doz. calf	28 July 1544	160 hides

Sources: Vanes, *Overseas trade*, pp. 118-19; PRO E122 21/12.

of taxes totalling 4s. per dicker—a dicker being a standard measure of 10 hides. Since Smyth commonly bought leather at a price of 40-50s. per dicker, these taxes added about 8-10 per cent to his costs.[22] More important was the requirement to obtain licences to export leather and grain. Although the export of these goods was normally prohibited, the Crown frequently granted export licences to courtiers and favourites in return for their services. The recipients of these licences typically sold them on to merchants, who could break them up and sell the shares to other merchants at a higher price. Yet even if a merchant were to buy a licence direct from the original recipient, the cost could add as much as 60 per cent to the price of the goods. For instance, when Smyth bought a licence to export leather in February 1540 it cost him 13s. 4d. per dicker at a time when he was buying hides at 44s. per dicker, and when he bought a licence to export grain in February 1541 it cost him 5s. per quarter for grain he had bought for 8s. per quarter.[23] Since such charges, added in the case of leather to the already substantial customs dues, bit heavily into potential profit margins there was a very strong motive to export leather and grain illicitly.

II

Thus far, it has been established that at least three major merchants from Bristol were involved in the evasion of customs and licence dues in the leather and grain trades. This analysis was based on a comparative examination of the customs accounts and merchants' accounts/charter parties. Section II will seek to establish how the illicit trade was conducted and how widespread such activities were within the merchant community. It will then establish the level of profits achievable in the illicit trade and how important the illicit trade could be to a merchant's business activities. This study will be based on a close internal analysis of the account books.

Evidence of fraud within the merchant account books can be found on three levels. First, John Smyth's ledger contains some accounts that deal explicitly with his purchase, employment, and sale of licences which, when compared with his export accounts, indicate that he and other Bristol men were involved in illicit exports over the whole period covered by his ledger. Second, in instances where licences are not explicitly mentioned, it is sometimes possible to establish the existence of fraud, by cross-referencing between accounts that deal with the buying of leather or grain in England and those that deal with the export of the same consignments. Where this can be done, it is sometimes possible to establish that Smyth was not paying the full dues, for the difference between the purchase cost of a consignment in England and its

[22] *Smyth's Ledger*, fos. 6, 31.
[23] Ibid., fos. 20, 71, 119.

'clearaboard' cost on board ship is too small for all the official dues to have been paid. Thirdly, both Smyth's ledger and the Tyndall accounts contain references to lading practices that were strictly illegal and to unofficial payments to customs officials that can be directly connected to fraudulent exports. To demonstrate the practical application of the methodology described, the entries relating to one well documented case will be examined. This concerns the sailing of Smyth's ship, the *Trinity* of Bristol, in February 1541.

This example is particularly clear because to cover the export, Symth purchased a single licence from Henry VIII's chief secretary, Sir William Paget, and then proceeded to record all his other payments and receipts associated with the export of the consignment of grain on his ship.

Account in Smyth's ledger of costs accruing to a cargo of wheat laded on the Trinity[24]

anno 1540	£	*s.*	*d.*
Lycens for wheat owith the 12 day of December £25 paide for the lycens of won C qr. to Alvaro de Astodillo Spanyard at 5s the quarter for horse hire	25		
& Hamond*es* cost*es* 2 tymes to London 30s 4d	1	10	4
for £3 6s 8d to Stanebanck for a gowne of damaskyn	3	6	8
for a Cordavan skuyn to the *ser*cher of Gloucester 4s		4	
for £3 pd. the 4 day of February to Tristan & his fellow	3		
for 7 doz*en* ½ mattes to J*oh*n Methwey 30s	1	10	
for 2 bulkhed*es* 4s & fagott*es* 2s 8d		6	8
for costom & the cocquett 17s 4d		17	4
	35	15	

anno 1540			
lycence p*er* contra is dewe to have the 10 of February £20 8s for so myche I make 51 weyes laden in the Trynte for my accowmpt debitor of	20	8	
Itm. the same dey £14 9s 10d that is for so myche I do make Frances Codryngt*on* debitor fo. 60 for the lycens costo*m* & cost*es* of 30 weyes wheat in the Trynte at 8s p*er* wey & of 15s 2d for Hamond*es* cost*es* & of 33s 4d to Stonebagg & of 16d for 4 matt*es* d'd to the Harry	14	9	10
Itm. 17s 2d for the lycens & cost*es* of 3 weyes which the m*aster* lade at the wey as it may apere to hym in debito fo. 65		17	2
	35	15	

Note: 1 wey = 6 quarters

In this account, Smyth first lists all the costs involved in the export of the grain on his ship. This includes the cost of acquiring the licence

[24] Ibid., fo. 71. Smyth gives the year as 'anno 1540' because he took Lady Day (25 March) as the start of the year.

to export 100 quarters of wheat and the cost of preparing the ship to take the grain by fitting bulkheads and mats. It also includes the cost of custom and cocket (customs certificate). Since the custom on 100 quarters was 16s. 8d. and since 8d. seems a reasonable price for a cocket, it appears that the amount customed was also the amount licensed.[25] The most interesting entries in the account are, however, the ones relating to payments in cash or kind to four individuals. One of these is identified as the customs searcher of Gloucester. Stanebanck and Tristan can be identified as Anthony Stanbank and Tristan Lecknor, who were both customs searchers at Bristol. Since Tristan was a searcher it seems probable that his 'fellow' was also one. In her thesis on Bristol's sixteenth-century trade, Vanes noted these payments and suggested they demonstrated that 'Even with a licence the export of wheat seems to have involved the distribution of gifts to the customs men at Gloucester and Bristol.'[26] Yet if the two sides of the account are compared, it becomes apparent that while the full ship's lading was covered by custom and licence for 100 quarters, it was actually carrying considerably more than this. Smyth laded 306 quarters, Francis Codrington 180 quarters, and the ship's master, John Darby, 18 quarters. Since this made a total of 504 quarters, only 20 per cent of the consignment was legally covered. In light of this, it would appear that the payments to the customs officials were actually bribes to make sure that they did not search the ship after it had left the customs house in Bristol.

This account illustrates that several other merchants, mariners, and customs officials were involved in illicit exports along with Smyth. From the formalized way in which the account is detailed, with shares in the fraud being sold by Smyth for a slight profit, it appears that fraud was a regularized activity at this time. What is particularly interesting about this voyage, however, is that apart from lading grain, Smyth also laded leather on the ship. The export account which deals with this and the accounts which deal with Smyth's purchase of the leather in question are provided below:

Smyth's export account for February 1541[27]

Viag*es* to Biscay in este Spayne . . .
Itm. the 15 day of February a*nno* 1540 lode in my ship the
Trynte, m*aster* under God J*oh*n Darby . . .
7 dicker ox le*ther* & 10 dicker & 1 hide cow &
stere which cost clere abord £41 1s 8d as it may apere fo.
119. More 127 dozens of calve skuyns which cost clere
abord £41 4s 9d as it may apere fo. 119.

[25] Wheat paid 2d. per quarter in custom: PRO E122 21/10.
[26] Vanes, 'Overseas trade of Bristol', pp. 96-7.
[27] *Smyth's Ledger*, fo. 69. Smyth gives the year as 'anno 1540' because he took Lady Day (25 March) as the start of the year.

Smyth's hides account for December 1540[28]

	£	s.	d.
Hid*es* owith for my owne acowmpt the 16 day of Dece*m*be*r* 43s 4d for so myche pd. to Lawrence Hancot for won dickar of cow & stere, mon*tith*	2	3	4
Itm. the same day 9 dicker & 1 hide cowe & stere bowght of Machyn at 40s 40d the dicker & 7 dicker ox le*ther* at 53s 4d the dicker, mon*tith* £38 3s 4d	38	3	4
Itm. for bryngyng it abord the Trynte 15s		15	
	41	1	8

Smyth's calf skins account for November-December 1540[29]

	£	s.	d.
Calve skuyns for my owne acowmpt owith the 10 daye of November £16 16s 8d that is for 6 dozens bowght at W*ur*sett*or* of Thomas Aberley for 43s 4d & at Glocester for 15 dozens bowght of Luyes tanner & 20 dozens of Edmond Allen at 6s 8d the dozen & ffor 12 dozens bowght of Richard Allen at 5s the dozen, mo*ntith*	16	16	8
Itm. the 16 day of December £13 19s 9d for 44 dozens bowght of Lawrence Hanckot for the same som*m*	13	19	9
Itm. the seid day £9 which is for 30 dozens calve skuyns r. of Thomas Machyn at 6s the dozen mon*tith*	9		
Itm. for cost*es* & charg*es* to ride for to by the*m* & to lade the*m*		13	4
Itm. for bryngyng the*m* abord the Trynte 15s		15	
	41	4	9

Smyth's account for this voyage indicates that he laded 70 ox hides, 101 cow and steer hides, and 127 dozen calf skins on the ship. The cost of the hides was listed as £41 1s. 8d. clearaboard, and that of the calf skins was £41 4s. 9d. clearaboard. The origin of all this leather is indicated in his 'Hides' and 'Calf Skins' accounts. These note the cost of buying the leather from up-country merchants. A total of 30s. was added for bringing the leather directly aboard the *Trinity* and 13s. 4d. for the costs of riding to fetch the leather. The total costs indicated in the leather accounts exactly match the clearaboard cost. This means that none of the leather could have been licensed or customed and that Smyth did not even bother to bribe any customs officials in this case. He presumably considered it safe to act thus because, since he had already bribed them to overlook his grain exports, they were not likely to investigate his ship to check on his leather exports. This account also reveals the mechanism by which it was possible to avoid the customs house in the reference to

[28] Ibid., fo. 119.
[29] Ibid.

bringing the leather directly aboard the ship. This was in itself an illegal practice, for all goods destined for export were meant to pass through the customs house at Bristol. Since Smyth could hardly have laded his ship from the boat while it was sitting in the middle of Bristol harbour, the lading of the ship with uncustomed goods almost certainly took place in the Bristol Channel. That this did happen in practice is indicated by various other references in his ledger to the lading of leather or grain in the Kingroad, Hungroad, or Chareston Pool, which lay in or off the Bristol Channel.[30] The pattern of customs evasion and bribery is also mirrored by the practice of the Tyndall brothers, for when they illicitly laded leather on the *St John* of Renteria in August 1544 (table 10), their own account notes that some of the leather was laded at Kingroad, at the mouth of the Avon, and a payment of £3 10s. was then made to two Bristol customs officers 'for ther gentlenes shewed in the ladyng of the seid lether'.[31] Many other merchants were clearly also evading customs by loading goods in the Bristol Channel at this time, for in 1543 an Act of Parliament was passed with the specific intent of preventing ships from dumping ballast in the Kingroad and Hungroad prior to lading illicit grain cargoes from river boats.[32]

Although it is not always possible to determine whether Smyth or the Tyndall brothers were engaged in illicit exports of grain or leather, in every case where sufficient information exists to make a judgement, they failed to declare at least part of their cargoes. In all, the commercial records of these two merchants indicate the involvement of at least five customs officials and 32 merchants, ship's masters, and suppliers from Bristol, Gloucester, Caerleon, and the upper reaches of the Severn estuary. Like Smyth, many of the merchants involved were major figures in Bristol's commercial community and senior members of the Bristol establishment, holding public office up to the rank of sheriff, mayor, or MP. A list of those involved is given in table 11.

The reason why so many Bristol merchants engaged in the illicit trade becomes clear when the profit margins on the leather and grain trade are compared with those achievable in the other export trades. Although the layout of Smyth's export accounts often means that it is impossible to estimate the profit margins on individual consignments, those cases where this can be done indicate that his highest profits were achieved in the grain and leather trades. For instance, over the period 1539-41 Smyth's net profits on grain exports were generally between 50 and 150 per cent, while his net profits on leather could be as high as 84 per cent.[33] By contrast, he rarely made more than 10 per cent net profit on

[30] Ibid., fos. 25, 47, 87, 120, 128.

[31] Vanes, *Documents*, pp. 118-19.

[32] *Statutes of the realm*, III, pp. 906-7.

[33] Smyth's net profit margin on grain exports can be determined for seven voyages made between 1539 and 1541. The dates of sailing and net profits made were as follows: July 1539 (68%), 8 March 1540 (51%), Aug. 1540 (149%), Oct. 1540 (108%), 15 Feb. 1541 (17%), 2 March 1541 (72%), 17 Aug. 1541 (58%): *Smyth's Ledger*, fos. 55, 56, 103, 136. Smyth's profits on leather can be calculated for two voyages: July 1539 (84%), 15 Feb. 1541 (64%): ibid., fos. 55, 69. For the full details of the profit calculations presented in this paragraph, see Jones, 'Bristol shipping', pp. 54-6.

Table 11. *Individuals involved in the illicit export trade, 1539-1550*

Name	*Home town*	*Involvement*	*Public office*
Edward Butler	Bristol	shipping	
William Carr	Bristol	shipping, trading	Sheriff/Mayor/MP
Francis Codrington	Bristol	shipping, trading	Sheriff
John Cutt	Bristol	shipping	Sheriff/Mayor
Francis Fowler	Bristol	trading	
Thomas Harris	Bristol	shipping	Sheriff
Thomas Hicks	Bristol	shipping	Chamberlain
Edward Pryn	Bristol	shipping, trading	Sheriff
John Smyth	Bristol	shipping, trading	Sheriff/Mayor
William Sprat	Bristol	shipping	Sheriff
Nicholas Thorn	Bristol	shipping	Sheriff/Mayor/MP
Robert Tyndall	Bristol	shipping, trading	Sheriff/MP
William Tyndall	Bristol	shipping, trading	
George Winter	Bristol	shipping	Clerk of the Queen's ships
William Young	Bristol	trading	Sheriff/Mayor
William Jones	Caerleon	shipping, trading	
Robert Pole	Gloucester	shipping, trading	Sheriff/Mayor of Gloucester
John Boshar	Bristol	ship's master	
John Derby	Bristol	trading, ship's master	
Bastian Millior	Unknown	ship's master	
Anthony Piggot	Bristol	ship's master	
Robert Thomas	Bristol	ship's master	
Thomas Webb	Bristol	trading, ship's master	
Nicholas Weysford	unknown	ship's master	
William Bullock	Elmore	illegal lading	
John Laughton	Hanley	illegal lading	
Thomas Machet	Berkeley	illegal lading	
John Russel	Longney	illegal lading	
John Spark	Newnham	illegal lading	
William Taylor	Tewkesbury	illegal lading	
William Trawnter	Longney	illegal lading	
Giles Dane	Bristol	customs searcher	
William Hill	Bristol	customs searcher	
Tristram Lecknor	Bristol	customs searcher	
Anthony Stanbank	Bristol	customs searcher	Sheriff/Mayor
Unknown	Bristol	customs searcher	
Unknown	Gloucester	customs searcher	

Sources: Jones, 'Bristol shipping', pp. 53-4. Public offices are based on Barrett, *History of Bristol*, pp. 117, 155-6, 684-5; Clowes, *Royal Navy*, I, p. 438; Fosbrooke, *Gloucester*, p. 208.

cloth and sometimes had to sell it at a loss.[34] After 1541 the profitability of the grain trade collapsed as prices rose in England and fell in Spain and Portugal. As a result, two of the four consignments Smyth despatched in 1542-3 were sold at a loss, and two of them were sold only after two years.[35] Although profits on leather also appear to have declined after

[34] For example: 29 Aug. 1539 (−6%), 8 March 1540/6 April 1540 (−3%), 15 Feb. 1541/20 March 1541 (3%), 15 Oct. 1542 (7%), 11 April 1543 (13%), 15 Jan. 1544 (2%), 20 Sept. 1546 (−2%): *Smyth's Ledger*, fos. 56, 69, 136, 174, 195, 254.

[35] 31 Jan. 1542—sold 26 Nov. 1543 (74%), Feb. 1542 (−2%), 15 Oct. 1542 (24%), 11 April 1543—sold 12 May 1545 (−8%): *Smyth's Ledger*, fos. 136, 174, 221.

1541, respectable returns were still achievable. For instance, a consignment despatched in 1542 was sold for a net profit of 13 per cent and a 1545 consignment was sold for a net profit of 21 per cent.[36] As the profits on grain and leather declined, Smyth, along with the rest of Bristol's merchant community, began to export lead. However, his profits on lead between 1542 and 1546 never exceeded 15 per cent net and some consignments were sold at a loss.[37] Given the high profits achievable on the grain and leather trades it is understandable why Smyth, in common with many other merchants, engaged in the export of grain until 1541 and why Bristol merchants continued to export leather thereafter. Although these goods could have been exported legally, the attraction of illicit trading was that it was much cheaper—for the direct costs of legal export outweighed the cost of bribes by as much as 20:1.[38]

Assessing the total level of Bristol's illicit trade in grain and leather is difficult, for although the accounts of John Smyth and the Tyndall brothers implicate a large number of Bristol merchants, it is not clear how heavily involved they were. Nevertheless, examining the place of the illicit trade within John Smyth's trading interests can give an impression of how important the trade could be to a Bristol merchant. This should give a rough guide to the overall scale of the trade, since Smyth's patterns of legal trading were fairly typical for a Bristol merchant and the advantages he enjoyed in conducting his illicit business were not unusual for a merchant trading through Bristol.[39]

During the years 1539-41, when the profits to be made on the grain and leather trades were at their height, John Smyth exported merchandise worth £2,698.[40] His grain exports accounted for 32 per cent of his trade (£856) and his leather exports for 15 per cent (£408). Although cloth continued to occupy just over half his export trade (£1,382), his overall profits on cloth were negligible. The illicit trade was thus a major

[36] 29 Dec. 1542 (13% profit), 19 June 1544 (21%): *Smyth's Ledger*, fos. 174, 221.

[37] 15 Oct. 1542 (13%), 8 Jan. 1544 (−8%), 4 April 1544/12 April 1544 (2%), 20 Sept. 1546 (15%): *Smyth's Ledger*, fos. 136, 196, 221, 254.

[38] For instance, when the *Trinity* left Bristol in Feb. 1541 it was carrying at least 404 quarters wheat, 17.1 dicker hides, and 127 dozen calf skins uncustomed. The cost of legally exporting this cargo would have been £104 7s. 4d. for the wheat and £24 8s. 4d. for the leather—assuming a licence cost 13s. 4d. per dicker. The legal dues would thus have equalled £128 15s. 4d. while the cost of the bribes Smyth paid came to £6 10s. 8d.

[39] On the basis of Smyth's personal activities it seems that he enjoyed three major advantages in the prosecution of his smuggling trade—his close connections with the Bristol customs officers/civic elite, his possession of a network of upcountry suppliers (who acquired, stored, and delivered his illicit consignments as required) and his ownership of a ship—which was an advantage since an illicitly exported cargo could not be covered by a legally binding charterparty. In the years covered by the customs accounts 1541/2 and 1542/3, English merchants carried 90% of the city's continental trade, of which at least 82% was in the hands of known Bristol merchants: Jones, 'Bristol shipping', p. 37. The vast majority of the city's continental trade was thus in the hands of merchants with access to customs officers, the civic elite, and regional suppliers similar to Smyth's access. During the same period Smyth accounted for 5.3% (£1,524) of the city's declared continental trade (£28,864) while his ship made up 7.5% (115 tons) of that portion of the city's shipping tonnage which was regularly employed in the continental trade (1,525 tons): PRO E122 21/10, 199/4; Jones, 'Bristol shipping', pp. 183-267. So, while Smyth was better placed than some Bristol merchants to carry out his illicit business, the advantages he enjoyed were not atypical.

[40] *Smyth's Ledger*, fos. 55, 56, 69, 103, 104, 136, 173.

component of his export trade and accounted for almost all his export profits. From late 1541 Smyth began to withdraw from the grain trade as the returns on it declined. Nevertheless, during the years 1542-6 grain still accounted for 7 per cent (£238) of his total export trade (£3,425), while his leather exports accounted for 24 per cent (£814).[41] The illicit trade thus continued to represent a significant component of his export trade and still accounted for the majority of his profits from his export business.

III

This article has demonstrated that while smuggling in Bristol was restricted to just two trades, it was an extremely profitable, large-scale, and highly organized business, which was responsible for the great bulk of export profits achievable in Bristol during the 1530s and 1540s. The city's illicit trade was conducted and controlled by a merchant elite who ruled Bristol and controlled its commerce. Such was the scale of their illicit activities that in many years the amount of Crown money lost to smuggling would have exceeded the customs revenue actually collected in the port.[42] The illicit trade should not therefore be thought of as a sideline or peripheral activity; it was an integral component of the city's international commerce.

While it has long been recognized that smuggling undermines the reliability of the customs accounts, it has never been supposed that, if data were available on smuggling, they might seriously affect how England's commercial history is understood. This study has highlighted the danger of making such assumptions. The value of Bristol's continental export trade could have been up to twice that recorded in the customs accounts, with the official sources failing to record the vast majority of 'agricultural' exports. Since the illicit trade in these products was the most profitable element of Bristol's trade, any analysis of the city's commerce that rests on the customs accounts would be seriously flawed.

Given that smuggling was a crucial component of Bristol's trade in the 1530s and 1540s, the most obvious question to ask is, was this also true of other times and places? If the situation described in this article was exceptional, economic historians could carry on using customs-derived records to make bold statements about the nature and balance of England's trade. But if smuggling represented an important component of that country's international trade during the whole of the early modern

[41] Ibid., fos. 136, 173, 174, 195, 196, 221, 232, 254, 261.

[42] From Oct. 1541 to Sept. 1543, the amount of customs revenue collected at Bristol was £1,738: E122 21/10, 199/4. During this period Smyth smuggled 317.875 quarters of wheat, 19.125 quarters of peas, 1,478 hides, 476.5 dozen calf skins, and 13.75 cwt. tallow: see tabs. 6 and 7. This would have saved him £37 0s. 10d. in customs dues. On the basis of current licence prices he would have saved £114 on leather licences, £53 on wheat, and about £3 on peas and tallow: *Smyth's Ledger*, fos. 71, 133, 139. His total level of evasions therefore amounted to £207 over the two years. If Smyth's level of control of the illicit trade to the continent was the same as his declared trade (5.3%) over this period, the total level of evasions at Bristol would have been £3,905—i.e. more than twice the sum actually collected by Bristol's customs officers.

period, England's commercial history would require radical revision. The most satisfactory way of settling the matter would be to analyse more merchant accounts, preferably in conjunction with customs records, to ascertain the prevalence and economic significance of smuggling at other times and in other ports. In the absence of such studies there are, however, two ways of proceeding. First, the probable level of smuggling in particular trades can be determined by examining the extent to which economic incentives existed to engage in it. Second, official records can be studied, as they have been by many other historians, to determine the state's perception of the prevalence of smuggling. These approaches will now be adopted to illustrate the degree to which the forms of smuggling dealt with in this article, i.e. the illicit export of grain and leather, were practised in England during the sixteenth and seventeenth centuries.

The incentive to engage in smuggling depends on two factors: the level of demand for a product and the relative costs of legal compared with illegal commerce.[43] While forms of illicit trading had certainly been in existence since the late thirteenth century, a large-scale illicit trade in grain and leather may have developed only in the early decades of the sixteenth century. It seems unlikely that there was much grain smuggling before this time because it was only in the sixteenth century that long-term grain prices in continental western Europe rose above those in England.[44] There would thus have been little demand for English grain abroad, whether it was smuggled or not. The level of leather smuggling was also likely to have been low, for leather did not require export licences until 1538, and before 1536 it paid lower customs in Cheshire, Wales, and Cornwall (which were major exporters of leather) than in the rest of the country.[45] After the 1540s, long-term grain prices in western Europe, and especially in Spain and Portugal, continued to outstrip English prices until the mid-eighteenth century. Although this would have made the export of grain profitable, until 1670 it could be legally exported only when prices were low or licences were obtained from the Crown.[46] As for leather, its export was entirely banned from 1538 until 1666 except under special licence.[47] Indeed, its illicit export seems to have been taken even more seriously than the export of grain, for the smuggling of leather was, on two occasions, made a felony—punishable by death and seizure of all property.[48] Despite such draconian laws, the Crown's continued attempts to limit the illicit export of grain and leather suggest that the trade remained possible and profitable until the 1660s, when

[43] The 'costs' of illicit commerce are taken to include bribes, higher freight rates, risk of seizure, etc.
[44] Bowden, 'Statistical appendix', pp. 618, 851-5, 863.
[45] Hughes and Larkin, eds., *Tudor royal proclamations*, I, pp. 268-9; *Statutes of the realm*, III, pp. 546-7.
[46] Gras, *English corn market*, pp. 138-47.
[47] Clarkson, 'Leather industry', pp. 150-1, 155-7.
[48] *Statutes of the realm*, IV, pp. 370-1, 590.

the collapse of English agricultural prices prompted the abandonment of export restrictions on most agricultural goods.[49]

That merchants from Bristol and other English ports were involved in the illicit trade of agricultural products during the later sixteenth to seventeenth centuries is apparent from official records. Vanes' analysis of cases brought before the Court of Exchequer, which concern Bristol men accused of custom evasion, reveals that the number of allegations made against Bristol men more than doubled in the second half of the sixteenth century.[50] About 85 per cent of the allegations concerned the smuggling of leather, grain, and other products that required export licences. The nature and pattern of export evasion at Bristol also bears close comparison with Williams's study of grain smuggling in East Anglia during the 1560s to 1580s and Woodward's remarks on calf-skin smuggling from Chester during the 1580s.[51] For their part, Crown agents certainly believed that prohibited goods were often exported on a large scale. In 1565 a Crown agent at Middelburg (Low Countries) remarked on 'the marvelous quantity of corne that comythe owt of Yngland in to thes quarters especially owt of Norfolk'.[52] He believed that most of this was smuggled, probably with the connivance of customs officers. Similarly, in 1593 a Crown agent was able to assert, by comparing shipments to Dieppe with declarations in England, that 'not a tenth part' of the leather, grain, and other prohibited wares transported from Kent and Sussex had been legally declared.[53] Illicit exports continued even during the Anglo-Spanish War (1587-1604); indeed it was alleged that English merchants supplied arms and victuals for the Spanish navy, both before and after the Armada.[54] The rapid expansion of the southbound trades after the war would have fuelled the illicit export trade, with the first Stuart kings certainly believing that smuggling contributed to the high cost of grain and leather in England.[55]

Since economic incentives existed to engage in grain and leather smuggling for much of the sixteenth and seventeenth centuries, and since there is ample evidence to suggest that it was occurring, it seems almost certain that smuggling of these goods, along with other prohibited wares, represented an important component of England's export trade from the 1530s to the 1660s. Since 'agricultural' products (including livestock, most foodstuffs, beer, wool, and timber) featured prominently among the list of prohibited wares, this study has implications not only for commercial historians but also for those who have supposed, on the basis of

[49] Ibid., IV, pp. 619-20, 1039-48; V, pp. 378-9, 640, 685-6; Hughes and Larkin, eds., *Tudor royal proclamations*, III, pp. 28-31, 61-2, 83-6; Larkin and Hughes, eds., *Stuart royal proclamations*, I, pp. 182-4, 186-8, 285-6; Larkin, ed., *Stuart royal proclamations*, II, pp. 114-16, 312-14, 362-6. The ban on wool exports remained until the nineteenth century.

[50] Vanes, *Documents*, p. 165.

[51] Williams, *Maritime trade*, pp. 25-38; Woodward, *Elizabethan Chester*, pp. 62-3.

[52] PRO, SP12 37/31 (i).

[53] *Cal. State Papers, Domestic*, Elizabeth, III, p. 388.

[54] Croft, 'Trading with the enemy'.

[55] Larkin and Hughes, eds., *Stuart royal proclamations*, I, pp. 182-4, 285-6; Larkin, ed., *Stuart royal proclamations*, II, pp. 114-16, 362-6.

customs records, that English agricultural productivity did not undergo a significant improvement until the late seventeenth century.'[56]

IV

The primary purpose of this article has been to reveal the extent to which merchant account books can provide a valuable source for examining the illicit trade of the early modern period. Since this work required much detailed analysis it has not been possible to consider how the evidence derived from the account books can be linked to more qualitative sources, such as letters and court records, to show how Bristol's merchant elite used their political power to protect the illicit trade.[57] Nevertheless, the current analysis has demonstrated that grain and leather smuggling constituted a major component of Bristol's international trade in the mid-sixteenth century. It seems unlikely that Bristol was anomalous in this respect, for the incentive to smuggle such goods existed for much of the sixteenth and seventeenth centuries and the Crown clearly believed that the large-scale smuggling of these goods was occurring. As higher customs and new impositions were placed on other branches of England's trade between the sixteenth and eighteenth centuries, it seems likely that the scale of the country's illicit trade would have grown. There are thus good reasons for believing that smuggling represented a major and economically significant component of England's commerce during the period.

While this study has concentrated on only one port over a short period, it has opened a window on a parallel commercial world, which existed alongside, but did not simply reflect, the legitimate trade so minutely and painstakingly recorded in official commercial records. It has shown that although customs accounts can be relied on to record low-taxed products, the illicit trade of high-taxed or prohibited goods could constitute an important component of international commerce. Since dozens of merchant account books survive from the early modern period, it should be possible to carry out similar investigations into smuggling enterprises at other ports and at other times,[58] and thus to determine the nature, scale, and economic significance of early modern smuggling with greater accuracy than has seemed possible until now.

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[56] John, 'English agricultural improvement'.

[57] This included the protection of members from prosecution, the persecution of informers, the restriction of involvement in the city's illicit trade by foreign interlopers, and the emasculation of high-level investigations into smuggling by the Crown: Jones, 'Bristol shipping', pp. 56-7.

[58] Blanchard and Newman, 'Survey of sources'.

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