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

This ‘Book of Articles’ is one of a number of similar documents submitted to William Cecil, Lord Burghley, following his appointment as Lord Treasurer of England in July 1572. The book represents an ostensibly disinterested attempt to identify problems in the customs service, particularly at London, and propose ways in which fraud and the evasion of customs could be curtailed. While the document is undated and bears no name, an endorsement on the cover notes that ‘quaere [it is a question] if this be not Carmarthen’s device’. This suggests that the Lord Treasurer, or one of his secretaries, suspected the author of the ‘Articles’ was Richard Camarden. Such an attribution is plausible, given that Camarden submitted a number of documents of this nature to Burghley, the Queen, and others during the 1570s-80s – the best known of which is his ‘Caveat to the Queen’. That the ‘Articles’ were written shortly after Burghley became Lord Treasurer is apparent from the disparaging references to the increased corruption that had allegedly occurred during the last years of William Paulet’s tenure as Lord Treasurer. In particular the ‘Articles’ note that customs officers had developed many bad practices because they ‘of late years have had such liberty under the last lord Treasurer deceased’. It is further suggested that the officers now kept great state, rarely going to the customs houses themselves ‘till now your honour came to be Lord Treasurer.’

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

‘Articles for reformacion of abuses in payment of Custom’

[Endorsed in another hand]

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

117r.

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

And Firste a Reformacyon for the officers belonginge to the Custom

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

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⁶ ‘quere’: quaere – i.e. one may ask / it is a question.
⁷ ‘disceites’: deceits.
⁸ ‘Custom Subsidy and Impost’: these are different forms of national duty levied on merchandise entering or leaving the country. Custom and subsidy are of ancient origin, the impost on cloth and wine had been levied since 1558.
⁹ ‘platte or Forme’: plat or form – i.e. plan or scheme, usually indicating a map, plan, or graphic representation.
¹⁰ In 1571 George Needham submitted a plan to William Cecil, then Secretary of State, for the enlargement of the official quays in London. As Needham noted at that time, he had long being advocating reforms along the lines suggested: BL, Lansdowne 110, no. 39 fol. 115.
¹¹ ‘blinde keys & plattes’: blind quays and plats – i.e. obscure or concealed quays and landing stages.
¹² ‘Strangers’ – i.e. alien merchants.
key kepars¹³ use their disceites & both day & nighte tyme may doe what they will, so that this one pointe beinge Reformed all the reste of goodd orders & iuste¹⁴ dealinge will quietlie & orderlie followe /

117v.

And Firste for reformacyon of officers & their Clarkes /¹⁵

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

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

¹³ ‘key kepars’: quay keepers.
¹⁴ ‘iuste’: just.
¹⁵ The head officers of a port were the ‘customers’, ‘controllers’, ‘searchers’ and ‘tide-waiters’, all of whom were appointed by the Lord Treasurer by Letters Patent. A customer was responsible for assessing the customs dues payable on merchandise and, if the customs had not been farmed, collecting the duty. The controller was meant to work alongside the customer, taking an independent record of goods declared, as a check on frauds that might be perpetrated by the customer. The searcher was responsible for supervising the loading and unloading of ships, making sure that each merchant’s customs entry tallied with what was actually on board. The searcher also had overall responsibility for preventing goods being illicitly put on board vessels or taken off them without having been declared. The tide-waiters of London were responsible for accompanying ships going up or down the River Thames to London and for supervising any merchandise that had been laded on a lighter for movement up the river, prior to declaration. All these officers commonly had deputies and clerks who worked under them.
¹⁶ ‘owres’; hours.
¹⁷ An Act of Parliament of 1559 had specified the hours at which goods could be loaded or unloaded from ships and ordered that this should only happen at officially appointed quays: ‘An Acte limiting the tymes for laying on Lande Marchandise from beyonde the Seas, and touching Customes for Sweete Wynes,’ Statutes of the Realm, vol. 4, pp. 372-4. The growth in traffic at London, however, meant that the official quays were insufficient to accommodate all merchandise.
¹⁸ ‘Entrie’: entry – i.e. declaration for customs purposes.
¹⁹ According to the ‘Book of Orders’ issued to all customs officers in 1565, entries were to be entered immediately in the ‘original books’ (i.e. port books, TNA:PRO, E190) issued by the Exchequer. These original books were then to be submitted to the Exchequer at the end of each half year. B.Y., A Sure Guide to Merchants, Custom-House Officers, &c. or the Modern Practice of the Court of Exchequer; in Prosecutions Relating to His Majesty’s Revenue of the Customs. ... By an Officer of the Customs. (London, 1730), pp. 411-12. The author of the ‘Articles’ thus appears to be
That no warrants billes Cockettes Sertificattes\textsuperscript{20} or other writings apperteninge to cutome be made sealed or delivered in any place but in the Customehowse onlye in the presens of the officers

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

118r.

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

The new wharffe beinge made & the headd officers placed uppon the same as ys appointed in the said Platt and the owres of gevinge attendaunce observed by the officers & their Clarkes as ys declared where as now there be v under Serchers\textsuperscript{21} beside Master Grey,\textsuperscript{22} ii Serchers with Master Grey will serve, & of xvi weyters, vi wilbe sufficient For these ii kindes of under officers be verie hurteful & do moste maintaine them selves by deceitvinge the Quenes majestie and speciallie the weyters takinge charge of gooddes Inwarde who having but iiiii standinge wages & all the rest of their Fees & proffettes that they can honestlie or justly have ys not worthe paste x or xiiii a yere more\textsuperscript{23} to every mans share which ys not able nor can mainteyne suche

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

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

\textsuperscript{21} ‘v under Serchers’: five under-searchers – i.e. deputy searchers.

\textsuperscript{22} Richard Grey, searcher of London.

\textsuperscript{23} The annual salary of a tide-waiter was £4 at London, albeit, as noted here, the a waiter could expect to earn another £10-12 per year in official fees for performing his duties.
Articles to prevent fraud in the customs
BL, Lansdowne 110, no. 40, fol. 117v.

Your honor shall Finde that diverse of thofficers & specially the waiters Serchers customers Clarkes & key kepars will reipine & with all pollecyes & substil meaneys they can by Exclamaciones of keykepars wharfengers lightermen & shippars seeke to hinder the enlarginge & makeinge of the Customehowse by reason they would still have all things at libertie to be Laden & unladen in Corners & to have the Entrie of gooddes & makeinge of billes Cockettes & other writings at home in their howses & not to observe the owres appointed before noone & after noone to give attendaunce of merchantes at the Custome howse but will Finde excuses & purposely deale Frowardly & stowtlie to maintaine their olde disordered libertin as losse of offices or other like punishment as heare after shall follow they may be compelled to do their dewties: For the Customeshouse beinge enlarged & vi new Cranes buylde & theofficers forced to geove attendaunce in the Custome howse from our Ladies day till michaelmas from vij of the clocke in the morninge till xj & at after noone from ii till v. And From michelmas till our Ladies day from ix in the morninge till xj & at

chargeable houses & portes as diverse of them do kepe And trewlie my lorde to saie uprightlie the greatest disceyte & damage that ys or hath bene done to her majestie ys by the consent & procurement of her highness officers to the Custome howse belongeinge

under officers do most deceive the quene.

officers wilbe against buildinge the custome house:

And will reise exclamations

118v.

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

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

& geove no attendaunce in the customehouse but deale frowardly. to maytaine their olde disordered libertin but beinge compelled to kepe orders.

the customehouse being builded they shall do more service in one day then they can do now in ij dayes

24 ‘chargeable houses & portes’ – i.e. expensive homes and lifestyle. 25 ‘wharfengers’: wharfingers – the owners or keepers of wharfs. 26 ‘lightermen’: the owners of the small river vessels that carried goods from great ships to London’s quays. 27 In other words the author warns the Lord Treasurer that the affected officials will do everything they can to prevent the enlargement of the official quays and customs house.

28 ‘geove’: give. 29 ‘Frowardly & stowtlie’ – i.e. they will be obstructive and create difficulties. 30 ‘disordered libertin’ – i.e. not subject to proper control. 31 ‘oneles’: unless. 32 ‘our Ladies day’: Lady Day, 25 March. 33 ‘michaelmas’: 29 September.
after noone from ii till iij, they may quietly dispatche
more mercanters & their gooddes in one day then they can
do now in iij
Theare ys one thinge my Lorde the doinge therof woulde
not onely be great honoour to the Quenes majestie but great
Equity quietnes & contentacion to the marchanters both
Englishe & straungers & specially in this tyme that her
majestie letteth her custome to Farme which ys that bookes
faiere written in parchement mighte not onely be appointed
in both the custome howses Inwarde & owtewarde to ly open to
all men as the Bible doth in the Churche wherein shoulde
be written the juste Rates of all dewties that mercanters
both englishe & straungers owghte to pay to her majestie both
Inwarde & owtewarde but also that her majestie woulde
further permitt the same bookest justly to be sett forth in
Printe that all people might certenly know what
dewties they owght to pay For every kynde of merchandises
both inwarde & owtwarde & not to stande to the discrescyon &
Curtesie & speciallie their clarkes who kepe
the Rates privately to them selves alledginge the booke
now in Prynte be false & uncertein & the mercanters muste
stande to their written booke & thus deale with men as yt

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34 ‘Equitie quietnes & contenacion’: equity, quietness and contentation. The sense is that merchants will be more
peaceable and satisfied with their lot if treated in a fair and even-handed manner.
35 Since 1570 the collection of customs at London, Sandwich, Chichester, Southampton, Ipswich and Woodbridge
had been farmed out to Thomas Smythe, collector of petty custom in London: Arthur P. Newton, ‘The establishment
136.
36 ‘ly’: lie.
37 In 1558 the Crown had created a nationally-applicable ‘Book of Rates’, which laid out the official valuation of
goods paying poundage and of the duties to which other goods were subject: Thomas S. Willan (ed.), A Tudor Book
of Rates (1582), (Manchester edition, 1962), p. xxvi. While the book of rates was originally circulated to the ports in
manuscript form, a printed version was produced in 1562. The ‘Articles’ suggest, however, that the printed version
was not widely circulated, or was not made available for consultation by the customers – hence the plea that
parchment copies should be made available now and that, in the longer term, a new printed version should be
published, so that merchants could see what they were liable to pay on any given item.
38 ‘not to stande to the discrescyon & Curtesie of thofficers’ – i.e. not to be dependent on the will or favour of the
customs officers.
pleaseth them & specially for goodes inwarde where many merchants be abused & dare not complaine by reason they have nothinge to show for them selfes

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

119v.

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

39 The author of the ‘Articles’ suggests that the customs officers were claiming that the printed books were invalid. The officers were thus forcing merchants to pay duties according to their own rates.
40 William Paulet, Marques of Winchester (d. 1572).
41 ‘withowte having Comptrowllment’: without having controlment – i.e. not being subject to proper regulation or accounting controls.
42 While the head officers received formal salaries, their underlings did not. It is alleged that the clerks were making a living by in part by raising the duties payable by merchants.
43 ‘stowte’: stout – in this sense ‘arrogant’.
make them to runne from howse to howse.

where be losinge of one tyde somtyme a viage ys hindred 3 or 4 months to the greate losse and hindraunce of bothe merchantes & shippars geove money to the clerkes double & treble they ought to pay

120r.
to the great grieve of merchantes and Shippars

this disorder will not be holpen but by severe punishment

billes Certificattes & other writinges, causinge them to Runne from one officers howse to an other which beinge Farre a Sundar & the clerkes seldome at home & specially at after noone, the Shippers often tymes by losinge of One [erasure] tyde when the winde ys Fayre their voyages be hindred iiij or iiiij monthes to their great Losse & hindraunce & in the ende to be dispatched they must give somethinge to the Clerkes or offycers or ells some Fayned deleys be fownde to stay them by this meanes the clerkes have reysed new charges uppon the merchantes & shippars double & treble of that the ought to take or weare woonte to have These new exactions deleys if yt please your honor are more grevous to the merchantes & Shippars then the payment of their Custome subsidy & Imposte for havinge iustly paiied & done their dewties to the Quene they thinke they deserve & ought to [erasure] be well used & under your honours Correction these abuses be so profitable to thofficers & their Clarkes that in my opinion they will hardely be redressed withouwte some severe order to compell them For the doinge whereof if hit shall like your honour me thinke hit weare goodd that ij tables should be hanged

44 It is suggested that if merchants were not willing to pay what today would be called ‘facilitation payments’, the clerks would delay their paperwork and force merchants to run from one officer’s house to another.
45 ‘Farre a Sundar’: far asunder.
46 ‘Fayned deleys’: feigned delays.
47 ‘weare woonte to have’: were wont to have.
48 ‘iustly paiied’: justly paid.
49 ‘be holpen’ – i.e. be remedied.
50 ‘tables’ – i.e. noticeboards.
ij tables to be sett open in the custome house what dewties the officers & clerkes ought to take of the merchants & shippers.

up in euyther Customehouse wherein should be [erasure] written both the owres & tymes that thofficers owght to give their Attendaunce & what dewties or [erasure] Fees they owght to take of merchants & Shippars for everie kynde of writinge or other thinge perteyninge to their office & not to exceede that ys appointedd uppon some such paine as your honor shall thinke good /

In all places beyond the seas where princes doe appointe the resceit\(^\text{51}\) of their customes they make houses in the same place for thofficers to dwell uppon to thentent they shalbe continually present not onely to receive their dewties of the merchants but to see the merchants & Shippars do their dewtie & that beinge done they may be well used & dispatched & trewly under your honours Correccion yt weare goodd (if you determine that the custom howse shalbe enlarged) yt will quite the coste dubble & trebble\(^\text{52}\) to her majestie if all the heade officers mighte dwell & be placed theare or if your honours will not place all the head officers at the leaste both the Comptrowlers of the Inward and owtwarde custome might have their dwellinge howses theare uppon the same wharffe for the surer service of her majestie & the better expedicion\(^\text{53}\) contentacion & quyetnes of the merchants & shippars, For as thofficers now dwell ys both unorderlie & troblesome bothe to themselfes & others

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

\(^{51}\) ‘resceit’: receipt.
\(^{52}\) ‘quite the coste dubble and trebble’: quit the cost double and treble – i.e. repay the cost of the proposed reform two or three times over.
\(^{53}\) ‘better expedicion’: better expedition – i.e. the speedy execution of affairs.
London

concerning the officers belonging to the custom house who as they be in all sorts to many in number & specially here in London As by mouth\(^54\) (if it be your honors pleasure) I shall showe you further so not only in London but [erasure] throwghoute all Englane as ys declared by the sufferaunce of the Late lorde Treasurer deceased they be come so Riche & Careless bothe of their service & dewtie to the Quenes Majesties highnes & so privat to them selfs\(^55\) that withoute some sharpe & severe order they will not be reformed & till suche order reformacion be done uppon them certenly her majestie shall never be well served & to say the verie truth my lorde many of the Quenes officers them selfs be the procurers of the

\(121r\).

& procurers to deceive the quene & specially in the cuntrie:

\[\text{merchants}\]^56 to deceive her majestie & be partakers of the spoile & speciallie in the Cuntrie\(^57\) where thoofficers havinge no man to loke unto them her highnes ys skarcely halfe answered\(^58\) her Rightes & dewties & no marvaile for of all theofficers in this Realme belonginge to Custome and specially for headd officers ther ys not vj persons, but they have bought their offices\(^59\) some once some twise,\(^60\) at such height & unreasonable prises as ys marvell to all men how of so small wages or of other dewties lawfully

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\(^{54}\) ‘by mouth’: by mouth – i.e. in person. This is thus an offer by the author of the ‘Articles’ to meet with Burghley.

\(^{55}\) ‘privat to them selfs’: private to themselves – i.e. secretive in their dealings.

\(^{56}\) ‘be the procurers of the merchantes’ – i.e. it is claimed that the customs officers offer to help to merchants to evade duties, rather than it being the merchants who seek to bribe officers.

\(^{57}\) ‘the Cuntrie’: the country – i.e. beyond London.

\(^{58}\) ‘skarcely halfe answered’: scarcely half answered – i.e. the Queen gets barely half what she is due.

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

\(^{60}\) Given that offices held by patent were typically held for life, it might seem strange that the author claims that some officers had been made to pay ‘twice’ for their office. Additional payments might be required, on the other hand, if an officer had been found guilty of an infraction that could have resulted in his dismissal.
but eyther to deceive the prince or merchant the merchant will not pay more then his dewtie

So the losse lightes uppon the prince to reforme this disorder

All officers belongynge to custome. once a yeare to apperre in theexchecker. openly to answere all things obiected against them.

I21v. aswell by the prince as the merchants & subjectes as they shalbe tried eyther to continew in their office or ells displaced. in some place of Jarmanye if the customers deceive the princes they be hanged as fellons.

belonginge to them the can Justly or honestly reyse & gett those great somnes Ageine & become so riche but eyther to do wronge to the Prince or the subjectes & the merchantes And subjectes will not lightly take wronge or pay more then their dewties So that this losse & damage lightes allwayes uppon her majestie by meanes of her owne officers for reformacion whereof my opinion ys that no officer belonginge to custom should have any Patent or assurance of his office but from yeare to yeare & at every yeares Ende at some certen day appointed in the Termyns tym to make them the [erasure] better to know them selfes & do their dewties both to her majestie & merchantes they should all appeare in the Exchequer before the lorde treasurer the Chauncelor the Barons & other head officers of that Court for the tyme beinge & these openly to stande & answere to all men for any wronge that mey be obiected against [erasure] them eyther on her Majesties behalffe or on the merchantes & shippars as well Englishe as strangers & theare as their service & doinge shalbe founde & tried eyther to be remitted for one yeare Longer in to their offices or ells punished or dismissed if they deserve as that honorable Cowrte shall see cause. By this order thofficers speciallye they of the Cuntry wilbe brideled & be in Feare that every man will seeke to entise them to do evell to thentent at the day Appointed of their answearinge in theexchecker to accuse them thus eyther

61 'the Prince’ – i.e. the Queen.
62 It is suggested that rather than appointing officers for life, officers should only be appointed for one year at a time.
63 ‘the Exchequer’: the Exchequer – the body responsible for the collection of royal revenues.
64 ‘the Chauncelor’: the Chancellor of the Exchequer.
65 ‘the Barons’: the judges of the Court of Exchequer, who dealt with cases concerning the payment, or non payment, of duties.
66 ‘remitted’ – i.e. restored or returned.
67 ‘Jarmanye’ – i.e. Germany.
An evil & perilous example.

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

There be many (my Lorde) that do mistake & thinke
hit daungerous that Master Birde beinge chief officer
for the Reseit of her majesties dewties outwarde that
William Revet beinge his brother in Lawe shoulde be
suffered to be his Comptrowller for they ij agreinge
may do mucho harme diverse weys

Whereas often tymes forren commodties comminge into
this Realme not beinge in Reyquest but more worth
in other Countries the bringers thereof into this
Realme be he Englishe or Straunge

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

68 The argument is thus that officers will fear those that try to bribe them, knowing that they might later accuse them
of corrupt practice before the Exchequer Court.
69 William Byrd, was collector of petty-custom outwards. He was the brother-in-law to William Rivett, controller of
the petty-custom: Oliver Dunn, ‘London’s Merchant-Smugglers, ‘Concealments’ in the Customs Books, and the
70 ‘agreinge’: agreeing. Since the controller was meant to keep an independent record of the goods passing through
the port, frauds perpetrated by the customer would only be possible if the customer and controller colluded to make
sure that their accounts agreed. It is suggested that the family relationship between Byrd and Rivett made this more
likely.
71 ‘in Reyquest’: in request – i.e. in demand.
72 In other words, if a merchant imported goods and then re-exported them because he could not find a buyer in
England, he was not required to pay duty on the outbound cargo. However, if the goods were sold to another person,
who then exported them, the goods were liable to pay duty. To avoid the payment of double duty, goods that had
been sold and then re-exported were commonly dispatched under the name of the original owner.
the manner of the deceit:

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

122v.

beinge holpen it will
save the quene ijM markes
at least yeartie.

this Realme & never solde them but all the same goodes do still
remaine & belongeth unto me as when I entred them firste
nor that I do not transporte the same commodites by any colorable
meanes to the use of any other person to thentent to deceive her
majestie of her Rightes & dewties In wyttynes wherof etc. this
order beinge observed I dare say will profytt the quenes majestie
ij thousande markes 74 yearly at leaste

That no gooddes entredd at sight 75 shalbe conveyed to any
of thofficers or merchantes howses to be opened & sene, but
straight wey taken upp & put into the quenes storehowse
appointed for that purpose & there no longer to be kept

73 ‘T.B.’ The initials are included merely as a placeholder name, probably standing for ‘Thomas Brown’ in the suggested formula for the oath.
74 ‘ij thousande markes’: 2,000 Marks – i.e. £1,333 13s. 4d.
75 ‘entredd at sight’ – i.e. entered using a Bill of Sight. This was a declaration by the merchant of what was believed to be in a consignment, in those cases where precise information was lacking. The use of Bills of Sight was common because a merchant might not know, until a consignment was inspected, whether some of the goods laded had been damaged or lost on route – e.g. due to ‘ullage’ (leakage) of liquid cargoes from their barrels.
then the head officers to rise & the owres appointed before
noone & after noone at which tyme without further deley the
same gooddes to be opened & sene by the Customer Comptrowler
& Surveyor or by ij of them at the least or their deputies
havinge with them ij weyters & uppon sight of the same
goodes the merchante streight wayes to make his bill of
Entrie as ys appointed & deliver hit subscribed to the
Customer & he streight wey to enter the same into his booke
as other billes be

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

nor other gooddes whatsoever beinge so packt as above said be
suffered to be caried to the merchantes howse but streight
weys to be put into the quenes storehouse appointed for that
purpose under the kepeinge of the Comptrowller & Sercher, till
hit be shipped in some other shippe in such order as cloth or other
commodities be used to be shipped\textsuperscript{76}

Wheas oftentymes yt chaunceth by foule wether or other misfortune
clothes or other commodities shipped owtwarde be wett in lighters
by reyne in shippes by leykes which gooddes after of necessytie
muste be taken upp agein & dried which cannot be well done
but in the merchantes houses some goodd order would be
provided to see the same gooddes weare not chaunged for theare
ys great deceyt used that waye\textsuperscript{77}

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

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

The maire\(^78\) the aldermen & Citizens of London & the governor the assistanse & Communalitie of merchantes aventurars\(^79\) havinge authoritie from the queenes majestie & her moste noble progenitors to make penall lawes amongst them selves for the punishment of such persons as by no easie or reasonable meanes would liffe in order but contemptuously proceeded from one wickednes to an other & would not be ruled till sharper lawes were provided which was to lose their freedome & libartie both in London & in Flaunders, the offences to the Cittie of London be for coloringe\(^80\) of Strangers or foreners goodes for disobeyinge the maire & Aldermen in sundry sleight causes amongste the merchantes aventurars in [erasure] breakinge of orders in shippinge goodes owte [erasure] off Engelande into forbidden places wheare the marte\(^81\) ys not kepte & for byinge of wares in townes & places beyonde the seas which in like maner were forbidden, for colouringe straungers goodes not Free of that Company, for disceyvinge the Company in payment of Impositions & other dewties, with such like yf any Freeman of London or merchant aventurar offend in any of these cases, both themselves, their children, & servantes, lose their Freedome & libartie\(^82\) for ever, & cleane cut of from both Corporacions as disceytfull & nowghtie members not worthie to liffe amongst them nor never to be Remitted to their Freedome agein. Therefore seeinge the Cytizens of London & the merchantes aventurers beinge but private Corporacions & by disorder of their cytizens

78 ‘maire’: mayor.
79 ‘merchantes aventurars’: The Merchant Adventurers of London, who had a monopoly on the export of cloth to the Netherland markets and who, during the late-sixteenth century, dominated England’s cloth trade.
80 ‘coloringe’: colouring – i.e. the representation of one thing as another: in this case pretending that goods owned by foreigners were owned by English merchants, to reduce the customs dues payable.
81 ‘marte’: mart – i.e. the official market to which all cloth exported from England to the Netherlands were meant to be taken. At this time the mart was normally at Antwerp.
82 ‘Freedome & libartie’: freedom and liberty – i.e. their status as freemen of the City of London or members of the Merchant Adventurers.
Articles to prevent fraud in the customs

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

And there owght the like or sharper lawes to be provided & made & executed upon them for disseyvinge of her majestie as for deceyvinge the Cyttie of London or the merchants aventurars / As if any merchant whatsoever being English or any shippars wharffenger keykeeper Lighterman or any other person being a Cytizen & Freeman of London & proved to have offended in the premisses to forfait the gooddes uncustomed to the Quenes majestie accordinge to the order by Parliament & to be called before the maire of London & the Aldermen of the same or before the governour of the merchants aventurars & uppon suche dewe prouffe to be made they to call a Courte as they use for them selves in suche cases & there to disfranches the offenders their children & servantes for ever as nowghty & disceytfull subiectes never to be remitted to their freedome ageine of neyther Corporacion without the Speciall licence or Commaundement from the Quenes majestie or her honorable Counsell: my lorde one or ij beinge thus punished with

The like order to be used all Englande throwghe.

the punshinge of one or ij wilbe an example

83 'sytizens': citizens.
84 'Corone': Crown.
85 'disseyvinge': deceiving.
86 It is thus suggested that since Acts of Parliament have greater authority than the internal rules of a corporate body, those who evade the Crown’s duties should be dealt with at least as severely as those who break the ordinances of bodies such as the Merchant Venturers.
87 ‘disfranches’: disenfranchise.
Losse of their Freedome being cleane Cut from occupienge & from the fellowshipe of their Friendes & acquayntaunce & be made as hit weare a mockinge stocke & pointed at with Fingers the shame therof will put such feare in men that the dare not attempt such discytes as they now doe for lacke of such severe punishment

The same order to be taken both in Saint Katherens Southwarke and all Englande throwghe where any marchandisses be used in townes Corporate or any other places where no Freedome or libartie ys to be loste to be forbidden never to use the trade of merchandises ageine

For merchantes straungers

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

For shippars

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

88 ‘mockinge stocke’: mocking-stock – i.e. a laughing-stock.
89 In practice, the penalty for evading duties was rarely more than the forfeiture of goods seized.
90 St Katherine’s Dock, Southwark, London.
91 ‘townes Corporate’ – i.e. a town possessing municipal rights and acting by means of a corporation.
92 ‘Denizen’ – in this sense resident aliens, who possessed rights not normally granted to foreigners.
Articles to prevent fraud in the customs

BL, Lansdowne 110, no. 40, fols. 117-25

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

125r.

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

94 *doutles*: doubtless.