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

By EVAN T. JONES

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. 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.

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. 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.

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

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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.


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. 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. 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. 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. 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

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it is impossible to conduct a sophisticated analysis of illicit businesses or to assess the economic significance of smuggling.\textsuperscript{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.\textsuperscript{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’

\textsuperscript{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: Aström, ‘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’.

\textsuperscript{11} Vanes, ed., Ledger of John Smythe [hereafter Smyth’s Ledger]; idem, Documents, pp. 118-21.
customs accounts survive for the port of Bristol.\textsuperscript{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.\textsuperscript{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.\textsuperscript{14} A small range of bulk goods, such as wine, iron, olive oil, and woad dominated continental imports. The accuracy

\begin{table}
\centering
\begin{tabular}{llll}
\hline
Smyth’s ledger & Tons & Customs account & Tons \\
\hline
All merchants & 129.0 iron & John Smythe & assoc. & 125.0 iron \\
\hline
\end{tabular}
\caption{Trinity of Bristol, 13 April 1542}
\end{table}

\textsuperscript{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.

\textsuperscript{13} PRO E122 21/10, 199/4.

\textsuperscript{14} This figure and a number of other statistics 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.

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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.\textsuperscript{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.\textsuperscript{16} Tables 1-5 thus provide no evidence that a large-scale illicit

\textsuperscript{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.

\textsuperscript{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

<table>
<thead>
<tr>
<th>Smyth's ledger</th>
<th>Tuns</th>
<th>Customs account</th>
<th>Tuns</th>
</tr>
</thead>
<tbody>
<tr>
<td>John Smyth</td>
<td>19.5 wine</td>
<td>Nicholas Thorne &amp; Smythe</td>
<td>20.5 wine</td>
</tr>
<tr>
<td>Nicholas Thorn</td>
<td>4.5 wine</td>
<td></td>
<td></td>
</tr>
<tr>
<td>John Smyth</td>
<td>2.0 oil</td>
<td>Nicholas Thorne &amp; Smythe</td>
<td>2.0 oil</td>
</tr>
<tr>
<td>John Smyth</td>
<td>1.0 soap</td>
<td>Nicholas Thorne &amp; Smythe</td>
<td>0.75 soap</td>
</tr>
<tr>
<td>John Smyth</td>
<td>0.35 alum</td>
<td>Nicholas Thorne &amp; Smythe</td>
<td>0.3 alum</td>
</tr>
<tr>
<td>William Sprat</td>
<td>2.5 wine</td>
<td>William Rowlye &amp; Sprat</td>
<td>5.0 wine</td>
</tr>
<tr>
<td>William Rowley</td>
<td>4.0 wine</td>
<td></td>
<td></td>
</tr>
<tr>
<td>John Gorney</td>
<td>3.0 wine</td>
<td>John Gurney &amp; Teson</td>
<td>6.75 wine</td>
</tr>
<tr>
<td>Thomas Tizon</td>
<td>5.0 wine</td>
<td>Edward Pryn &amp; Cox</td>
<td>6.0 wine</td>
</tr>
<tr>
<td>Edward Pryn</td>
<td>2.0 wine</td>
<td></td>
<td></td>
</tr>
<tr>
<td>William Cockes</td>
<td>5.0 wine</td>
<td></td>
<td></td>
</tr>
<tr>
<td>John Cutt</td>
<td>5.0 wine</td>
<td>John Cutt &amp; Gytten</td>
<td>8.25 wine</td>
</tr>
<tr>
<td>Robert Guyton</td>
<td>5.0 wine</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Robert Guyton</td>
<td>1.0 oil</td>
<td>John Cutt &amp; Gytten</td>
<td>1.0 oil</td>
</tr>
<tr>
<td>Arture Smythe</td>
<td>3.0 wine</td>
<td>Arthur Smythe &amp; Pressye</td>
<td>5.5 wine</td>
</tr>
<tr>
<td>Robert Pressy</td>
<td>4.0 wine</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Thomas Harrys</td>
<td>5.0 oil</td>
<td>Thomas Harrys &amp; Hyll</td>
<td>6.25 oil</td>
</tr>
<tr>
<td>Allen Hill</td>
<td>1.5 oil</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Allen Hill</td>
<td>3.0 wine</td>
<td>Thomas Harrys &amp; Hyll</td>
<td>2.5 wine</td>
</tr>
<tr>
<td>Richard Sawnders</td>
<td>6.0 wine</td>
<td>Giles White &amp; Saunders</td>
<td>7.0 wine</td>
</tr>
<tr>
<td>Mathewe Kent</td>
<td>5.0 wine</td>
<td>Giles White &amp; Saunders</td>
<td>0.5 oil</td>
</tr>
<tr>
<td>Nicholas Tizon</td>
<td>1.0 wine</td>
<td>Mathew Kent &amp; Teson</td>
<td>6.0 wine</td>
</tr>
<tr>
<td>Alice Smythe</td>
<td>1.0 oil</td>
<td>Alice Smythe &amp; assoc</td>
<td>1.875 oil</td>
</tr>
<tr>
<td>Thomas Hickes</td>
<td>1.0 wine</td>
<td>Alice Smythe &amp; assoc</td>
<td>1.75 wine</td>
</tr>
<tr>
<td>Nicholas Gay</td>
<td>2.0 wine</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>80.5 wine</td>
<td>Total</td>
<td>60.25 wine</td>
</tr>
<tr>
<td></td>
<td>10.5 oil</td>
<td></td>
<td>11.625 oil</td>
</tr>
<tr>
<td></td>
<td>1.0 soap</td>
<td></td>
<td>0.75 soap</td>
</tr>
<tr>
<td></td>
<td>0.35 alum</td>
<td></td>
<td>0.3 alum</td>
</tr>
</tbody>
</table>


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. Since the comparisons between accounts of complete lading 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.

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 lading of individual ships. It is possible, though, to compare the private records of lading 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.
provide these comparisons for cloth, lead, leather, and grain, which accounted for virtually all of Bristol’s exports to the continent.\textsuperscript{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.\textsuperscript{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. \textit{Comparison of John Smyth’s lead exports between the ledger and the customs accounts}

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

\textit{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

\textsuperscript{19} Ibid., p. 35.

\textsuperscript{20} Ibid., p. 46.

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

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

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.\(^\text{21}\) 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**

<table>
<thead>
<tr>
<th>Ledger (folio, date, ship)</th>
<th>Quarters</th>
<th>Customs</th>
<th>Quarters</th>
</tr>
</thead>
<tbody>
<tr>
<td>fo. 136, 1 Feb. 1542, <em>Mary Fortune of Gloucester</em></td>
<td>125.875 wheat</td>
<td>12 Dec. 1541</td>
<td>0</td>
</tr>
<tr>
<td>fo. 173, 20 June 1542, <em>Trinity of Bristol</em></td>
<td>12 wheat</td>
<td>19 May 1542</td>
<td>0</td>
</tr>
<tr>
<td>fo. 174, 11 April 1543, <em>Clement of Framilode</em></td>
<td>120 wheat</td>
<td>4 April 1543</td>
<td>30 wheat</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Ledger (folio, date, ship)</th>
<th>Goods</th>
<th>Customs</th>
<th>Goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>fo. 173, 31 Jan. 1542, <em>Trinity of Bristol</em></td>
<td>100 ox</td>
<td>13 Jan. 1542</td>
<td>180 hides</td>
</tr>
<tr>
<td></td>
<td>300 cow &amp; steer</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>152 doz. calf</td>
<td></td>
<td></td>
</tr>
<tr>
<td>fo. 173, 20 June 1542, <em>Trinity of Bristol</em></td>
<td>30 ox</td>
<td>19 May 1542</td>
<td>50 hides</td>
</tr>
<tr>
<td></td>
<td>202 cow &amp; steer</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>67 doz. calf</td>
<td></td>
<td></td>
</tr>
<tr>
<td>fo. 174, 11 April 1543, <em>Clement of Framilode</em></td>
<td>170 cow &amp; steer</td>
<td>4 April 1543</td>
<td>30 hides</td>
</tr>
<tr>
<td></td>
<td>100 doz. calf</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>50 ox</td>
<td>7 July 1543</td>
<td>100 hides</td>
</tr>
<tr>
<td></td>
<td>30 cow &amp; steer</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>80 doz. calf</td>
<td></td>
<td></td>
</tr>
<tr>
<td>fo. 174, 30 July 1543, <em>Santa Maria of Renteria</em></td>
<td>80 doz. calf</td>
<td>7 Jan. 1544</td>
<td>80 doz. calf</td>
</tr>
<tr>
<td></td>
<td>120 ox</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>266 cow &amp; steer</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>168 doz. calf</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>13.75 cwt. tallow</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>80 ox</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>540 cow &amp; steer</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>59.5 doz. calf</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>60 ox</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>12 doz. calf</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Tyndall account (date, ship)</th>
<th>Goods</th>
<th>Customs</th>
<th>Goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>12 Aug. 1544, <em>Saynt John of Renteria</em></td>
<td>385 cow and steer</td>
<td>28 July 1544</td>
<td>160 hides</td>
</tr>
<tr>
<td></td>
<td>60 ox</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>12 doz. calf</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

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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.\textsuperscript{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.\textsuperscript{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

\begin{itemize}
\item \textsuperscript{22} Smyth’s Ledger, fos. 6, 31.
\item \textsuperscript{23} Ibid., fos. 20, 71, 119.
\end{itemize}
'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, Smyth 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*\(^\text{24}\)

\[
\begin{array}{llll}
\text{anno 1540} & \mathcal{L} & \text{s.} & \text{d.} \\
\text{Lycens for wheat owith the 12 day of December } & 25 \\
\text{paide for the lycens of won C qr. to Alvaro de Astodillo} & 25 \\
\text{Spaniard at 5s the quarter for horse hire} & 10 & 4 \\
\text{& Hamondes costes 2 tymes to London} & 3 & 6 & 8 \\
\text{for } \mathcal{L}3\text{ 6s 8d to Stanebanck for a gowne of damaskyn} & 4 \\
\text{for a Cordavan skuyn to the sercher of Gloucester} & 3 \\
\text{for } \mathcal{L}3\text{ pd. the 4 day of February to Tristan & his fellow} & 1 & 10 \\
\text{for 7 dozen } \frac{1}{2} \text{ mattes to John Methwey} & 6 & 8 \\
\text{for 2 bulkhedes 4s & fagottes 2s 8d} & 17 & 4 \\
\text{for costom & the cocquett 17s 4d} & 35 & 15 \\
\end{array}
\]

\[
\begin{array}{llll}
\text{anno 1540} & \mathcal{L} & \text{s.} & \text{d.} \\
\text{lycence per contra is dewe to have the 10 of February} & 20 & 8 \\
\text{\£20 8s for so myche I make 51 weyes laden in the Trynte} & 14 & 9 & 10 \\
\text{for my accwompt debitor of} & 17 & 2 \\
\text{Itm. the same dey \£14 9s 10d that is for so myche I do make Frances Codryngton debitor fo. 60 for the lycens costom & costes of 30 weyes wheat in the Trynte at 8s per wey & of 15s 2d for Hamondes costes & of 33s 4d to Stonebagg & of 16d for 4 mattes d’d to the Harry} & 35 & 15 \\
\text{Itm. 17s 2d for the lycens & costes of 3 weyes which the master lade at the wey as it may apere to hym} & \\
\text{in debito fo. 65} & \\
\end{array}
\]

*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.

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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.\textsuperscript{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.’\textsuperscript{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 quar-
ters. 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:

\textit{Smyth’s export account for February 1541}\textsuperscript{27}

\begin{verbatim}
Viages to Biscay in este Spayne . . .
Itm. the 15 day of February anno 1540 lode in my ship the
Trynte, master under God John Darby . . .
7 dicker ox lether & 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.
\end{verbatim}

\textsuperscript{25} Wheat paid 2d. per quarter in custom: PRO E122 21/10.
\textsuperscript{26} Vanes, ‘Overseas trade of Bristol’, pp. 96-7.
\textsuperscript{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.

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Smyth’s hides account for December 1540

Hides owith for my owne acowmpt the 16 day of December
43s 4d for so myche pd. to Lawrence Hancot for won
dickar of cow & stere, montith
Itm. the same day 9 dicker & 1 hide cowe & stere bowght
of Machyn at 40s 40d the dicker & 7 dicker ox lether at
53s 4d the dicker, montith £38 3s 4d
Itm. for bryngyng it abord the Trynte 15s
2 3 4
38 3 4
15
41 1 8

Smyth’s calf skins account for November-December 1540

Calve skuyns for my owne acowmpt owith the 10 daye of
November £16 16s 8d that is for 6 dozens bowght at
Wursettor of Thomas Aberley for 43s 4d & at Glocester
for 15 dozens bowght of Luyses tanner & 20 dozens of
Edmond Allen at 6s 8d the dozen & ffor 12 dozens bowght
of Richard Allen at 5s the dozen, montith
Itm. the 16 day of December £13 19s 9d for 44 dozens
bowght of Lawrence Hanckot for the same somm
Itm. the seid day £9 which is for 30 dozens calve skuyns r.
of Thomas Machyn at 6s the dozen montith
Itm. for costes & charges to ride for to by them & to lade
them
Itm. for bryngyng them abord the Trynte 15s
16 16 8
13 19 9
9
13 4
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.\textsuperscript{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 \textit{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’.\textsuperscript{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.\textsuperscript{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.\textsuperscript{33} By contrast, he rarely made more than 10 per cent net profit on

\textsuperscript{30} Ibid., fos. 25, 47, 87, 120, 128.
\textsuperscript{31} Vanes, \textit{Documents}, pp. 118-19.
\textsuperscript{32} \textit{Statutes of the realm}, III, pp. 906-7.
\textsuperscript{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%); \textit{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

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


cloth and sometimes had to sell it at a loss. 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. Although profits on leather also appear to have declined after

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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.

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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. 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. 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.

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.

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

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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.

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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). 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. 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

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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.

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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. 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. 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. 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. As for leather, its export was entirely banned from 1538 until 1666 except under special licence. 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. 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

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43 The ‘costs’ of illicit commerce are taken to include bribes, higher freight rates, risk of seizure, etc.
46 Gras, English corn market, pp. 138-47.
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 out of Yngland in to these quarters especially out 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

50 Vanes, Documents, p. 165.
51 Williams, Maritime trade, pp. 25-38; Woodward, Elizabethan Chester, pp. 62-3.
52 PRO, SP12 37/31 (i).
54 Croft, ‘Trading with the enemy’.
customs records, that English agricultural productivity did not undergo a significant improvement until the late seventeenth century.  

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.  

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, 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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