



The Irish customs administration under the early Tudors

Title	The Irish customs administration under the early Tudors
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Publication Date	1980

Historical revision XIX: The Irish customs administration under the early Tudors

Circumstances largely accidental have left the history of English government in Ireland better documented for the fourteenth century than for the two hundred years following. The customs administration is no exception. Fairly detailed tables could, for instance, be compiled of the fourteenth-century customs receipts for individual towns from surviving receipt rolls and printed calendars of pipe rolls,¹ but for the fifteenth and sixteenth centuries such evidence is fragmentary. Thus the recent survey by Dr Victor Treadwell of the sixteenth-century customs administration is especially welcome as a useful contribution to an important but comparatively neglected subject. The investigation of how the system was supposed to work and its operation in practice throws new light on the difficult question of the efficiency and effective range of Tudor government in Ireland. Particularly important in this respect is the related discussion of how the government reconciled conflicting priorities between its traditional reliance on and support of the towns as bastions of royal influence and its need to maximise crown revenue by exploiting its customs rights: interestingly, it shows that initially the capture of the administration by the New English under Elizabeth was not allowed to jeopardise the crown's traditional harmonious relations with the towns of Ireland.²

Dr Treadwell's researches would have been still more valuable, however, had he pursued them more thoroughly for the earlier part of his chosen period. It is true that few original rolls of the court of exchequer are now extant, but for the early Tudor period, more so than for Elizabeth's reign, these losses can in part be made good by reference to surviving transcripts, calendars and notes. The absence of an adequate conclusion to the paper hampers the assessment of its full significance, but viewed in conjunction with some introductory remarks about the customs administration of the medieval lordship, it would appear that one of its principal objects is to document a steady alienation of royal rights and a decline in control and revenue from the fourteenth century onwards, both of which accelerated under Elizabeth. In fact, under the Yorkists and early Tudors, a partially successful attempt was

¹Cf. H.G. Richardson & G. O. Sayles, 'Irish revenue, 1278-1384' in *R.I.A. Proc.*, lxii (1962), sect. C, pp 87-100. For the period 1275-1345, tables based on the pipe rolls have been published by Gearóid Mac Niocaill, *Na Buirgéisí* (2 vols, 1964), ii, 523-8, 533: surprisingly, this work does not appear to have been consulted by Dr Treadwell (below, note 2).

²V.W. Treadwell, 'The Irish customs administration in the sixteenth century' in *I.H.S.*, xx (1976-7), pp 384-417. See also *idem*, 'The establishment of the farm of the Irish customs, 1603-13' in *E.H.R.*, xciii (1978), pp 580-602.

made to reverse earlier trends. This in turn suggests some modification to the perspective offered on Tudor government more generally.

By the 1420s, the receipts from the customs, worth £1,400 a year from the great customs alone under Edward I, had declined to about £250 a year or less. In 1420-21 the customs realised only £168 15s 1d. for the year out of a total revenue of c. £1,200; between 12 January and 3 October 1427 they totalled £234 16s. 7d. out of a revenue of £1,831 4s. 7½d.; and on the last three surviving receipt rolls of the Irish exchequer, for the 1420s, the customs averaged almost 16% of the total revenue. During this decade, moreover, worthwhile sums were still being received from or assigned on customs of Cork, Galway and, apparently, even Sligo. These averaged over 15% of the total customs revenue on the three rolls, the remainder accruing from the ports of Dublin and Drogheda.³ But later in the reign of Henry VI, the overall value of the customs to the crown must have declined even further in line with the slackening of central government control over the outlying towns during the period.⁴ When next we have definite information, for the Yorkist period, customs receipts were showing a marked recovery, from £175 2s. 10d. a year in 1465-6 to c. £285 per annum (almost 30% of the total ordinary revenue) in 1483-4. These receipts, however, were now derived almost exclusively from Dublin and Drogheda, for those of other ports, worth £413 6s. 8d. by exchequer estimate, had been usurped or alienated by royal grant.⁵ A series of royal charters granted in perpetuity to the municipalities almost all the customs revenue from beyond the Pale (in some cases regularising a *de facto* situation), and also conferred power to appoint customs officials for collection: New Ross and Limerick (1412), Waterford (1413, poundage in 1487), Cork (1467 x 1470), and Youghal (1485).⁶ The renewed alienation of customs control in the sixteenth century therefore was not an acceleration of a process begun two centuries or so before, but primarily a series of regrants of privileges previously enjoyed but resumed to the crown by acts of resumption in 1493 and 1494.⁷

³Calculated from P.R.O., E. 101/247/8, 15 (damaged), 248/1. £50 received in prise wines in 1427 has been excluded from these calculations. Cf. J.F. Lydon, *Ireland in the later middle ages* (Dublin, 1972), pp 12, 63, 143. A rough calculation from figures in Mac Niocaill, *Na Buirgéisí*, ii, 523-8 suggests that the great custom was worth c. £360 p.a. about 1344, but the yields in the 1420s may represent a slight recovery from the depths of the fourteenth-century trade recession. All sums in this paper are given in pounds Irish (= marks sterling).

⁴No figures are available for the customs, but the total revenue continued to decline in the 1430s and '40s: cf. P.R.O., E.364/60, 66, 73-5, 79, 80; Richardson & Sayles, *Ir. parl. in middle ages*, p. 238, n. 74; M.C. Griffith, 'The Talbot-Ormond struggle for control of the Anglo-Irish government, 1414-47' in *I.H.S.*, ii (1940-41), p. 387.

⁵Memoranda roll, 6 Edward IV m. 25d (P.R.O.I., RC 8/41, p. 394); P.R.O., E.101/248/17 (printed in Quinn, *Guide finan. rec.*, pp 17-27). The distinction here is one between revenue accountable in the exchequer and that alienated: cf. Otway-Ruthven, *Med. Ire.*, p. 166; Treadwell, 'Irish customs administration', p. 387, n. 11. The actual totals for 1483-4 were Dublin, 16 Aug. 1483 to 31 Jan. 1485: £200, Drogheda, 22 July to 31 Dec. 1483: £56 11s. 1d. Additionally, up to c. £40 a year in customs from Dundalk, Ardglass and Carrickfergus was regularly assigned to the constable of Carrickfergus: *Cal. pat. rolls, 1467-76*, p. 162, 1476-85, pp 160-61, 339.

⁶Mac Niocaill, *Na Buirgéisí*, i, 221-5, 242-6, 226-71, 315-19; *Cal. pat. rolls, 1485-94*, pp 176, 224; Quinn, *Guide finan. rec.*, p. 25.

⁷Cf. *Stat. Ire., Hen. VII & VIII*, pp 88, 92; Treadwell, loc. cit., pp 405-10.

No doubt this revival in customs revenue under the Yorkists was in large measure a reflection of other factors, particularly the upswing in European trade which must have begun to affect Ireland by the mid-fifteenth century, but strong government under the eighth earl of Kildare was probably also important. The Anglo-Irish governors of this period had certainly more reason to scrutinise the customs as a source of revenue: since 1399 the level of English subventions for the lordship had gradually declined and from 1479 governors were dependent on the Irish revenue alone to cover administrative costs.⁸ There are in fact occasional indications elsewhere that they did look at this source more carefully,⁹ though in 1491-2, after a period of conspiracies and instability, the customs of Dublin and Drogheda were estimated to be worth only £106 13s. 4d. a year.¹⁰

A more determined and systematic attempt to exploit the customs as a source of revenue arose out of Henry VII's experiments in Ireland, 1491-6, culminating in Poyning's expedition. In 1493 an act of resumption resumed *inter alia* all grants of customs made since 1422, and this was followed by a more sweeping act of 1494 resuming grants since 1327. Though Waterford was able to get provisos inserted into the acts, a proviso for Dundalk in the original bill of 1494 was later qualified by the words 'until such time as the king command the contrary', and all other towns and cities succumbed to this resumption.¹¹ In addition, various efforts were made to increase the efficiency of the customs administration within the Pale. Although there had often been separate customers before 1494, a single controller had sufficed for the entire lordship, and the salary of each officer was fixed, usually at £10 or 20 marks.¹² Under Poyning's, however, separate controllers were appointed and also a

⁸Richardson & Sayles, *Ir. parl. in middle ages*, pp 152-3, 227-9.

⁹For example, Receipt rolls, 7-8 Edward IV, 14-18 Edward IV (R.I.A., MS 12 D 19, pp 173-7); Memoranda roll, 20 Edward IV m. 10 (R.I.A., MS 24 H 17, p. 77: information by the farmer of poundage that a merchant had refused to pay poundage on merchandise valued at £80. Arrested, he pleaded that freemen resident in Dublin city were exempt, but the king's sergeant denied that he was continuously resident. A jury found him guilty, the goods were forfeited and he was fined for contempt). Cf. Memoranda roll, 12 Henry VII m. ? (P.R.O.I., Ferguson coll., iii, f. 343: a similar case with a successful defence).

¹⁰P.R.O., C.47/10/31 (collation in Quinn, *Guide finan. rec.*, pp 27-8). Quinn dates the roll to 1486, but the omission of allowances to ministers who had died or been dismissed by mid-1492 suggests the exchequer year 1491-2. Cf. Richardson & Sayles, *Ir. parl. in middle ages*, pp 180, 269-71; S.G. Ellis, 'The struggle for control of the Irish mint, 1460-c.1506' in *R.I.A. Proc.*, lxxviii (1978), sect. C, pp 26-30, 33-4.

¹¹Parliament roll, 8 Henry VII c. 20 (P.R.O.I., RC 13/9); Statute roll, 10 Henry VII c. 11 (*Stat. Ire., Hen. VII & VIII*, pp 88, 92); Lynch, *Case baronies Ire.*, p. 38. No complete copy of Poyning's resumption is known to survive: an extant calendar (P.R.O., E.30/1548, ff 5-8; printed in Agnes Conway, *Henry VII's relations with Scotland and Ireland, 1485-98* (Cambridge, 1932), pp 204-9) appears to have been taken from the original bill which was later amended. Cf. Lynch, *op. cit.*, p. 38; *Ormond deeds, 1413-1509*, nos. 288, 298.

¹²Parliament rolls, 3 Edward IV c. 65, 7-8 Edward IV c. 48 (*Stat. Ire., Edw. IV*, i, 174, 546-8); *Rot. pat. Hib.*, pp 268 no. 37, 269 nos. 58-9; *Cal. pat. rolls, 1476-85*, p. 120, 1485-94, pp 64, 78, 423; Quinn, *Guide finan. rec.*, p. 19; Memoranda rolls, 2 Richard III m. 9 (P.R.O.I., RC 8/33, pp 410, 411), 2 Henry VII m. 27 (P.R.O.I., Ferguson repertory, iv, 59).

searcher, and customers' remuneration was altered to reward efficiency by substituting a fee of 12*d* per £1 of customable merchandise for the previous salary, an experiment which had been tried in the 1460s and which was repeated during Surrey's lieutenancy, 1520-22.¹³ These officials, moreover, were made responsible for the collection of poundage, hitherto collected by a separate farmer not accountable in the exchequer.¹⁴ To prevent evasion by lading and discharging from small harbours and creeks, an itinerant collector was appointed. He levied £5 14*s.* for customs 'in partibus ffyngall' in 1494-5, but his reward of five marks offset most of this, and the gap in surveillance was later plugged by a grant in 1496 of the customs of Malahide and Skerries to the prior of Holmpatrick.¹⁵ No doubt other reforms were also instituted: Undertreasurer Hattecliffe remained dissatisfied, but he thought that by 1496 the customs were 'in moche bettir ordir than hath ben in tyme past'. The principal deficiency, he believed, was that English customs regulations could not be fully enforced — copies of them had still not arrived — though war between France and Spain was hindering trade.¹⁶ Despite the English statute of 1453 authorising the treasurer to appoint customs officials, which was theoretically applied to Ireland by statute of 1494, the king or governor continued to appoint officers as before under the great seals of England or Ireland, and in fact Kildare as deputy kept the treasurership vacant until 1504, appointing a receiver-general with a fee of £10 to discharge the principal duties of the office.¹⁷ Nevertheless, some English statutes were certified and proclaimed — in 1525-6, for example, a customer of Drogheda was prosecuted for keeping a tavern contrary to a statute of 1442.¹⁸ Irish regulations also appear to have been better enforced: in the year before 1494, evidence of exchequer activity in this respect is scarce, thereafter somewhat more plentiful. For example, fourteen merchants of Drogheda made fine in Hilary term 1499 for breaches of the Statute of Archers, and in 1508 three former provosts of Athboy were fined for levying 'throwtoll' without

¹³B.L., Royal MS 18C, XIV, ff 27v, 151v, 152; Memoranda rolls, 6 Edward IV m. 25d (P.R.O.I., RC 8/41, p. 394), 10 Henry VII m. 10 (P.R.O.I., Ferguson repertory, iv, 59), 12 Henry VII m.?, 24 (P.R.O.I., Ferguson coll., iii, ff 343-4; R.I.A., MS 24 H 17, p. 201); P.R.O., E.101/248/21. These staffing arrangements were maintained after Kildare's restoration in 1496. For example, he appointed his servant, John Offali, as searcher on 25 Oct. 1496: Memoranda roll, 12 Henry VII m 17 (R.I.A., MS 24 H 17, p. 205).

¹⁴Ibid.; Parliament roll, 19-20, Edward IV c. 24 (*Stat. Ire., Edw. IV*, ii, 734-6); Memoranda roll, 20 Edward IV m. 10 (R.I.A., MS 24 H 17, p. 77). The statute confirming the levy of poundage in perpetuity was in fact passed in 1499, not in 1500: *Stat. Ire., Hen. VII & VIII*, pp 72, 96, 100. Cf. Treadwell, loc. cit.

¹⁵B.L., Royal MS 18C, XIV, ff 134v, 138; Memoranda roll, 12 Henry VII m. 27 (R.I.A., MS 24 H 17, pp 211-17). The grant was to a maximum value of 20 mks. p.a. and subject to account. For the three years 12 July 1500-03, the prior accounted for a total of £23 8*s.* 11*d.*: Pipe roll, 18 Henry VII (N.L.I., MS 761, p. 333; R.I.A., MS 12 D 10, p. 201). Cf. below, note 22.

¹⁶[Hattecliffe] to ?, c. Aug. 1496: *L. & P. Ric. III & Hen. VII*, ii, 69.

¹⁷Pipe roll, 18 Henry VII (N.L.I., MS 761, p. 327); *Cal. pat. rolls, 1485-94*, pp 64, 78, 423; *L. & P. Hen. VIII*; i (2nd ed.), no. 604 (1); *Rot. pat. Hib.*, pp 268 no. 37, 269 nos. 58-9, 271 no. 2.

¹⁸Memoranda roll, 17 Henry VIII m. 19 (P.R.O.I., Ferguson coll., iv., f. 106): the customer pleaded a pardon of 1526 for an offence of 1519.

authority.¹⁹ New legislation prohibiting exports in certain commodities was also enforced — horses in contravention of an act of 1494,²⁰ or wool against a statute of 1521²¹ — as was a statute of 1499 for the observance of English statutes regulating the customs.²²

The result of all this activity was a substantial increase in the customs revenue from the ports of Dublin and Drogheda and some revenue from beyond. Surviving figures for Dublin show that receipts rose to a peak of £309 7s. 4d. for the year 1496-7, more than double the yield for any year before 1494, and then settled down to average over £250 a year down to 1505.²³ Receipts from Drogheda had increased from £67 5s. 6d. in 1494-5 to £150 8s. 7d. by 1495-6,²⁴ though we lack later figures. Thus including other small receipts, the customs must consistently have yielded over £400 a year in the decade 1495-1505 — substantially more than at any other time between 1420 and 1600.²⁵ In addition, the revenue from fines and forfeitures inflicted for breaches of customs regulations must often have been sizeable, although it amounted to only £15 9s. in 1495-6.²⁶ Under Henry VIII, the customs revenue again began to decline: already in 1516 the administration was lamenting that 'now come right few merchandiz strangers' to the Pale ports, whereas formerly such customs had been 'to the greate refreshing of the kings English subiectes' there, and in fact for the two years to Easter 1522 only £550 1s. 5d. was received from Dublin, Drogheda and Dundalk.²⁷ In 1532, however, Kildare, newly reappointed deputy, resorted to a farm of the customs in place of

¹⁹Memoranda rolls, 14 Henry VII mm 8-9 (P.R.O.I., RC 8/43, pp 111-18), 23 Henry VII m. ? (P.R.O.I., Ferguson coll., iii, f. 364). Cf. *Cal. pat. rolls Ire., Eliz.*, pp 452-6. The Statute of Archers (12-13 Edward IV c. 45; *Stat. Ire., Edw. IV*, ii, 98-100) laid down that merchants importing goods from England were to import bows for the defence of the land to the value of 1s. for each £1 of goods imported upon penalty equivalent to the value of the bows to be imported. Of the six memoranda rolls calendared by the Record Commissioners for the period 1484-1509, no prosecutions for this offence appear on the two before 1494.

²⁰Memoranda roll, 8-9 Henry VIII m. 8 (P.R.O.I., Ferguson coll., iv., f. 39): the merchant successfully pleaded the king's licence (cf. *Cal. pat. rolls Ire., Hen. VIII-Eliz.*, p. 1).

²¹Memoranda rolls, 19 Henry VIII mm 21-22 (P.R.O.I., Ferguson coll., iv, f. 39: apparently test cases against Dublin merchants — one was fined, another successfully pleaded a pardon to the city), 20 Henry VIII m. 19 (ibid., f. 139: king's licence successfully pleaded).

²²Memoranda roll, 11-12 Henry VIII m. 19 (ibid., f. 60; R.I.A., MS 24 H 17, p. 251): a Dublin merchant fined £7 for exporting from Clontarf without entry in the customer's books.

²³1494-5, £205 2s. 2d.: calculated from B.L., Royal MS 18C, XIV, ff 20-31, 53, 113, 133-9, 142-4, 146-7v. 1495-6, £272 4s. 1d.: calculated from ibid., ff 13-89v. 1496-7, £309 7s. 4d.: Memoranda roll, 12 Henry VII m. 24 (R.I.A., MS 24 H 17, p. 201). C. five years 1498-1503 (precise dates not given), £1.282 7s. 9½d.: Pipe roll, 18 Henry VII (R.I.A., MS 12 D 10, p. 203; N.L.I., MS 761, p. 335). 12 Apr. 1504 to 25 Sept. 1505, £369 12s. 9½d.: Pipe roll, 21 Henry VII (R.I.A., MS 12 D 10, p. 205; N.L.I., MS 761, p. 338).

²⁴Calculated from B.L. Royal MS 18C, XIV, ff 13-89v, 113, 133-9, 142-4, 146-7v.

²⁵Cf. Treadwell, 'Irish customs administration', pp 410-11, 416, 'Irish customs farm', pp 587-8.

²⁶Calculated from B.L., Royal MS 18C, XIV, ff 13-89v. Cf. above, notes 9 and 22.

²⁷*Stat. Ire., Hen. VII & VIII*, p. 112; P.R.O., E. 101/248/21 (Dublin, £272 8s. 5d.: Drogheda, £277 13s.; these figures include £179 4s. 2d. in money respited).

the traditional collectors and controllers closely supervised by the exchequer and exacted £146 13s. 4d. for that of Dublin and £138 6s 8d. for Drogheda.²⁸ This arrangement became normal thereafter, though the rents were left unchanged for many years.²⁹

In other ports, the effects of Henry VII's reforms are more difficult to judge. A serious but ill-documented attempt was evidently made to maintain customs officers in areas beyond the Pale, and from 1496 the earls of Kildare as deputies extracted a small, though largely indeterminable, revenue from grants, farms or receiverships. Early in 1497, the customs of the towns and cities of Limerick, Cork, Kinsale, Youghal and Baltimore were granted to the earl of Desmond during pleasure, with the proviso that he account yearly for the issues in the exchequer; though in 1499 the Cork customs were assigned to four citizens for collection.³⁰ Waterford was summoned to account for customs and poundage in 1496 and again, for the period since 1509, in 1525: the city appeared and pleaded a charter of 1488 on both occasions.³¹ In 1518, the ninth earl let the customs and feefarm of Limerick to the mayor and bailiffs for £20.³² Northwards from Dundalk, in the erstwhile lordship of Ulster, collectors were appointed for the ports from Carlingford to Carrickfergus in 1499, though the customs of Carlingford were subsequently regranted to the town for murage in 1501.³³ In 1515, the ports of Strangford and Ardglass were granted to the ninth earl in tail male, and he subsequently let the custom and poundage there for £4 a year:³⁴ this gives some indication of the value of the receivership, for the customs of Carrickfergus were evidently worth little more than this and were usually assigned to the royal constable there in part payment of his salary.³⁵ By 1505 revenue was accruing from Dundalk, the earlier proviso having been revoked, and in 1532 Kildare farmed the customs there for £22 a year.³⁶ The customs of Galway are mentioned in

²⁸Patent roll, 24-5 Henry VIII a. 4 (P.R.O.I., Lodge MS 'Acta regia', i, f. 10; *Cal. pat. rolls Ire., Hen. VIII-Eliz.*, p. 3).

²⁹For example, P.R.O., S.P. 65/1/2; *L. & P. Hen. VIII*, xviii (i), no. 553; Treadwell, 'Irish customs administration', pp 410-11.

³⁰*Ormond deeds, 1413-1509*, no. 261; *Rot. pat. Hib.*, p. 272a no. 13. In fact the king had already regranted the Youghal customs to the town on 25 Aug. 1496: *Cal. pat. rolls, 1494-1509*, p. 71.

³¹Memoranda rolls, 12 Henry VII m. 29 (P.R.O.I., Ferguson coll., iii, ff 337-8). 17 Henry VIII no. 1m. 30 (ibid., iv, f. 107; B.L., Add MS 4791, f. 201). The earl of Ormond thought that the deputy (Kildare) had procured the writ of 1525 to annoy him: *S.P. Hen. VIII*, ii, 119. For a second, legal, explanation, cf. Treadwell, 'Irish customs farm', p. 589. The exchequer's labours were probably unremunerative.

³²B.L., Harleian MS 3756, f. 7v.

³³*Rot. pat. Hib.*, pp 272a no. 11, 272b no. 4. The purported grant of 1505 for the Ulster ports (inc. Carlingford) noted by Treadwell ('Irish customs administration', p. 391) is in fact a draft fiat, defective and unsigned: N.L.I., D.15957 (*Dowdall deeds*, no. 513). Cf. S.G. Ellis, 'Privy seals of chief governors in Ireland, 1392-1560' in *I.H.R. Bull.*, li (1978), p. 191, n. 20.

³⁴*L. & P. Hen. VIII*, ii, no. 999; B.L., Harleian MS 3756, ff 4v, 5, 6v. From 1519, the farm was reduced to 7 mks. p.a. for poundage only.

³⁵For example, *Cal. pat. rolls, 1476-85*, pp 160-61, 339; Treadwell, loc. cit., p. 410.

³⁶Receipt roll, 18-22 Henry VII (R.I.A., MS 12 D 10, p. 189); *Stat. Ire., Hen. VII & VIII*, p. 112; Patent roll, 24-5 Henry VIII a. 4 (P.R.O.I., Lodge MS 'Acta regia', i, f. 10; *Cal. pat. rolls Ire., Hen. VIII-Eliz.*, p. 3).

1526 when the well-known official, Robert Cowley, was granted the custom of 2s. per last of hides for thirty years without account, succeeding a Galway merchant in this office.³⁷ Lastly, the exchequer also received the petty customs of inland towns of the Pale by Henry VIII's reign: Trim, Naas and Fore were farmed in 1533-4 for four, eleven, and three marks respectively.³⁸ Though individually these sources were insignificant, together they probably contributed between 15% and 20% of a total customs revenue of c. £350 a year immediately before the Kildare rebellion.

By 1534 the crown's ordinary revenue, excluding the subsidy, amounted to c. £1,050 per annum, a third of it from the customs, and this seems normal for the early Tudor period. Undertreasurer Brabazon reported that 'the kinges reuenez in Ireland be right small, his customez oonlie excepted'.³⁹ With the accessions to crown wealth of the later 1530s, the ordinary revenue rose to c. £4,000 a year, but this entirely failed to meet the soaring costs of government.⁴⁰ The customs tended to decline even in nominal value after 1534, and the mid-Tudor inflation rendered their contribution to costs insignificant.⁴¹ Nevertheless, far from declining continuously in value and importance throughout the fifteenth and sixteenth centuries, the customs had seen something of a resurgence under the Yorkists and early Tudors. Their administration, moreover, had been gradually revised, indicating official consciousness of the importance of this revenue. Paradoxically, therefore, a government allowed considerable autonomy and perforce self-sufficient administered the customs less inefficiently than one strongly supported in men and money and closely controlled from London. Yet no one would doubt that Tudor government in Ireland was stronger and more centralised in 1600 than 1500: the real contrast was between the stability and relative peace of the earlier period and the warfare and disruption of the Elizabethan conquest. The later Tudors had more pressing problems in Ireland, and in these circumstances customs administration may not provide a very reliable guide to the potency of Tudor government there.

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³⁷*Fiantis Ire., Hen. VIII*, no. 11.

³⁸P.R.O., S.P. 65/1/2. In 1520-22, the customs of Trim and Naas had been worth £2 and £4 6s. p.a. respectively: P.R.O., E.101/248/21.

³⁹Brabazon to Cromwell, 15 Feb. 1535: *S.P. Hen. VIII*, ii, 226; P.R.O., S.P. 65/1/2.

⁴⁰S.G. Ellis, 'Thomas Cromwell and Ireland, 1532-40' in *Hist. Jn.*, xxiii (1980), pp 514-17.

⁴¹Above, note 29; Treadwell, 'Irish customs farm', pp 587-8.