

‘MONEYS UNRECEIVED’: ATTEMPTS TO TAX THE BREWING TRADE IN LONDON AND ITS ENVIRONS BEFORE THE EXCISE ORDINANCE OF 1643¹

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The Excise Ordinance of 1643 is familiar to all historians of English ale and beer. Its impact on the course of English history in the seventeenth, eighteenth, and nineteenth centuries is hard to underestimate. What is less well known, however, is that the Excise Ordinance was just one in a series of attempts by the English government to tax beer and ale across the sixteenth and seventeenth centuries. While the excise on beer of the seventeenth to nineteenth centuries dates to 1643, there were already plans under the Tudors and the early Stuarts to tax this most profitable of trades. Although the most developed of these plans, a 1637 tax designed by Captain James Duppa for Charles I, failed spectacularly, the plan introduced taxation to the industry and consumers just six years before the successful debut of the excise. That introduction was to have decided benefits for the more successful, Dutch-style excise of the 1640s.

The English brewing industry changed greatly across the sixteenth and early seventeenth centuries in both London and the country at large. There was a tremendous growth in the suppliers of beer and ale between the late sixteenth and early seventeenth centuries. Peter Clark has suggested that the ratio of alehouses to inhabitants grew from one alehouse for every 142 inhabitants in 1577 to an alehouse for every 89-104 inhabitants 50 years later in the 1630s.² This growth was driven by ‘mounting demand, boosted by general demographic growth, the new preference for beer, (and) declining domestic brewing’.³ These general trends were reflected within the community of London brewers. From a trade that was divided between ale and beer, natives and

strangers, and separate guilds, the industry had emerged under the unified leadership of the Worshipful Company of Brewers and had come to be dominated by natives who brewed beer almost exclusively by the turn of the seventeenth century. Men like Richard Platt had seen their fortunes grow exponentially as they had pushed out their alien competitors, while at the same time consolidating an ever-larger portion of the trade in beer in their hands. The fruits of that change were immense, as the growth in the size of London breweries - many of which were brewing 500,000 gallons or more per year by 1600 - and the wealth of brewers can attest.⁴ Nor was London alone in this consolidation and organization. By 1585 most beer in Leicester was brewed by only five men and guilds were established not only in that city, but also in Oxford, Leicester, Exeter, Chester, and Gloucester between 1571 and 1632.⁵ Yet, by achieving that wealth and prominence brewers had also placed a target squarely on their backs. The wealth generated by breweries, that seemingly could not brew enough to satisfy thirsty Englishmen and women, made beer, and those who brewed it, a logical target for government regulation through an excise tax.

Alehouses: a problem of social control

Alehouses and alehousekeepers were widely considered a major social problem in the late sixteenth and early seventeenth centuries. ‘Alehouses’, according to Christopher Hudson, were ‘the nests of Satan where the owls of impiety lurk and where all evil is hatched’.⁶ For many elites and those tasked with enforcing law and order, the alehouse was an institution for the poor, managed by the poor, and a threat to the established social

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order.⁷ Although inns and taverns also vended alcoholic beverages, including wine as well as beer and ale, and also often sold other commodities like tobacco, their status as being associated with polite society rendered them less susceptible to the regulation meted out to alehouses in the early seventeenth century.⁸ As such these 'nests of Satan' needed to be kept under control through regulation efforts placed in the hands of justices of the peace and parish officers. Although most efforts to regulate alehouses safely rested in the hands of local elites, there were also increasing efforts on the national scale in parliament to regulate the behavior of the lower orders. According to Paul Slack

Between 1576 and 1610 there were 35 bills on drunkenness, inns and alehouses, 9 against prophanation of the sabbath, 9 dealing with bastardy and 6 against swearing. Regulation and relief of the poor fitted naturally into that context.⁹

The effects of this regulation can be seen in Keith Wrightson and David Levine's study of Terling, Essex. During the height of local regulation of alehouses in the early seventeenth century those most often cited for keeping unlicensed or disorderly alehouses were predominantly of 'low social status'.¹⁰ Such regulation, it was hoped, would deter such behavior and either cause disorderly alehousekeepers to reform or be driven from the trade.

The fact that many alehousekeepers were cited for infractions multiple times speaks against the success of this program. Many of those who became alehousekeepers did so as a last resort; widows, the poor, and the elderly were disproportionately represented.¹¹ Not only were these groups overwhelmingly represented in the trade, but they also were increasingly being squeezed by common brewers who, by the early seventeenth century, tended to supply alehouses. Unlike in previous centuries when alehousekeepers tended to brew their own ale for consumption on the premises, the consolidation of an increasing majority of beer production in the hands of common brewers resulted in declining profits for alehousekeepers.¹² Alehousekeepers often found themselves on the poor rolls of their local parish. One proposed solution for their relief in several instances was their employment at a municipal brewhouse.

Municipal brewhouses were established in Dorchester and Salisbury in the early seventeenth century to put

some individuals on poor relief to work in providing a muchneeded good for the community.¹³ Municipal brewhouses also, however, demonstrate the diffuse and different interests that had a hand in regulating England's brewing and vending trades in the late sixteenth and early seventeenth centuries. Local churchwardens and parish officers might promote the ability of a municipal brewhouse to aid in reforming the lives of those on poor relief, but that success also ran counter to the interests of brewers. The example of Salisbury's municipal brewhouse exemplifies this issue being founded in 1624 over the opposition of the five brewers who were aldermen in the town.¹⁴ A bill was proposed to sanction the municipal brewhouse by Act of Parliament in 1625 by the town council, but the proposed bill never made it to a vote. Instead the municipal brewhouse came under the attack of the town's brewers in the 1630s and 1640s and they would eventually see it disbanded and its assets sold in 1646.¹⁵ This case demonstrates the intersection of the various interests within the regulation of the brewing trade on the local level and how they often worked counter to each other. One other interest, however, also began to play a larger role in the industry's regulation during the period - the English Crown.

The Crown's interest in the brewing trade worked with and alongside the interests of the regulation of the trade on the local level. For instance, in 1619 James I issued a proclamation exhorting justices of the peace across England to be

very carefull, from time to time, to cause the Brewers to bee proceeded against, in their generall and Quarter Sessions, for delivering Beere, or Ale, to such unlicensed persons, according to the Statute in that case provided.¹⁶

Such words were clearly intended to play towards the interests of local control and the maintenance of social stability. Yet, increasingly the Crown would also see the maintenance of social stability as a secondary concern to the possibility of raising revenue through the licensing and regulation of alehouses, taverns, and inns. This is not to say that officers in the localities were not interested in revenue as has been demonstrated by W.J. King in his analysis of the licensing of Lancashire alehousekeepers in the seventeenth century. Instead of enforcing the 'strict law' justices of the peace and leet jurors often enforced order and collected revenues on local ale-

housekeepers by charging them with the ‘vague, nondescript charge of “breaking the assize of ale”’.¹⁷ Such a charge

represented a middle course between complete inaction and total suppression. Leet officials ‘taxed’ rather than suppressed alehouses because they could not eliminate them.¹⁸

By ‘taxing’ in this manner officials maintained social order, but also benefitted in the form of a valuable stream of revenue for the coffers of local government.

The interests of Crown and locality were not mutually exclusive - both were interested in maintaining social control. However, their interests could be competitive. The large number of unlicensed alehouses licensed as inns by Sir Giles Mompesson under letters patent issued by James I in 1621 is just such an instance. In that case, which will be discussed further below, the interests of Crown and locality were firmly at odds. Nevertheless, the licensing of alehouses and taverns that began during the reign of Edward VI did give the Crown the opportunity to tax vendors of alcoholic beverages through the purchasing or renewal of a license. Although the authors of the act intended the licensing of premises that sold alcohol to be a tool for justices of the peace to maintain good order, the fees for the licensing of alehouses and taverns, as well as the fines assessed on unlicensed alehouses, were quickly realized as a revenue stream.¹⁹ It was that possibility of collecting revenue from the licensing of these premises that would draw the Crown into playing a larger role in regulating the brewing trade.

The taxation of the brewing industry before the excise

The late sixteenth and seventeenth centuries were a period of transformation for state finance. Michael J. Braddick has identified the decades stretching between 1590 and 1670 as vital to the development of the early modern state. In this period the ‘contribution of taxation to the public revenues increased considerably ... and this increase was to prove decisive’ for the making of the early modern state.²⁰ The main thrust of this taxation was to come in the assessment of parliamentary taxes, such as the excise instituted in 1643, upon the nation. Yet, in the first 40 years of the seventeenth century the trend was for parliamentary taxation to fall, declining

from 31% of total government revenue in 1595 to as low as 3.5% in 1625.²¹ The inability of Crown and Parliament to negotiate sufficient parliamentary taxation throughout much of the early seventeenth century provided the impetus for the expansion of extra-parliamentary taxation raised by royal prerogative. These impositions came in the form of monopolies, forced loans, ship money, and the multitude of fees and fines, such as the distraint of knighthood, associated with the policies of Charles I’s Lord Treasurer Richard Weston, Earl of Portland.²² These forms of extra-parliamentary taxation were crucial to funding the regimes of the early Stuarts. Yet, these impositions were also a deviation from the general trend of the building of what Braddick has termed the ‘tax state’.²³ The taxation of the brewing trade through the licensing of alehouses, brewers, and maltsters (malt merchants) represent another of these deviations. However, the proposals of Elizabethan, Jacobean, and Caroline entrepreneurs to tax the brewing trade on behalf of the Crown were to be one of the most important of these diversions, because their plans would both help to lay the groundwork for the adoption of the excise in 1643 and form the basis of financing the English state in the seventeenth and eighteenth centuries.

Perhaps the most interesting of the schemes to extract revenues from the brewing industry and its associated trades, at least for its importance in understanding the demographic basis of alehouses, inns, and taverns, was the attempt of the Privy Council to assess a tax on the vendors of alcohol in 1577. From late that year to early 1578 a census of alehouses, inns, and taverns was ordered to be undertaken by the justices of the peace across England to yield a firm number of premises on which a tax could be assessed for the repair of Dover harbor. The survey is incomplete and has several important exclusions - with none being more important than London. Nevertheless, it was completed for 28 counties and several towns which listed a total of over 15,000 alehouses, inns, and taverns.²⁴ Further returns that trickled in over the course of 1578 eventually counted no fewer than 19,759 licensed premises in England at that time.²⁵ This amount was alarmingly high for a regime bent on maintaining good order, but was also probably an underestimate of the actual number of premises which likely amounted to more than 24,000 across the country.²⁶ Yet, at the same time, such a large group, who were dependent upon the good will of the government

for their licenses to operate, was also seen as a potentially great revenue source.

In sending out the request for information on alehouses, inns, and taverns across the country, the Privy Council was often building upon already existing knowledge collected by local authorities, who had already begun to regulate brewing and alehousekeeping in several localities. Judith Bennett has identified local plans for the regulation of brewers and alehousekeepers in Oxford, Norwich, York, and Nottingham which involved the licensing of brewers and tipplers before the 1577 census.²⁷ The plan to tax the purveyors of alcohol took more than two years to develop as the 'Mayor, Jurats, and Whole Commonality of the town and port of Dover' petitioned the Privy Council for help in rebuilding the harbor by 'soliciting an aid to their funds by a grant of the rates set upon alehouses and taverns' in December 1579.²⁸ Shortly thereafter in March 1580, the Privy Council ordered that all keepers of alehouses should pay a fine of 2s. 6d. on every new license and all current purveyors should pay the same fine to support the rebuilding of Dover's harbor.²⁹ It appears that the collection of these fines was not as successful as was hoped, as some dismal calculations attributed to Sir Francis Walsingham from August 1580 attest.³⁰ Even if the 2s. 6d. fine was collected on the more than 17,000 identified alehouses, inns, and taverns in England at the time, its proceeds would have only made a slight dent in the £7,030 estimated cost, which explains the exploration of other revenue sources by the Council in September 1580.³¹ Although the plan of assessment for the rebuilding of Dover harbor appears to have been a failure, it did set a precedent of taxation through fees that was to be quickly copied by Elizabethan and Jacobean entrepreneurs.

The first such instance was a plan floated by Sir Thomas Gorges to better regulate the English beer market by having the queen employ him in the capacity of a General Gauger of Beer. Gorges was a Groom of the Chamber to Elizabeth, and in 1580 he petitioned Lord Burghley to be appointed as the General Gauger of Beer for the entire kingdom. For the fee of one penny per barrel, Gorges would be given the power to ensure that brewers would fill all barrels and casks properly. For this opportunity he was to pay the Crown a flat fee of £100 upon his appointment and a £200 annual rent. Gorges claimed that the buyers of ale and beer were

deceived by brewers and coopers to the total of £30,000 yearly and the queen herself was defrauded of £700 or £800 each year by London brewers through casks that were not filled to their proper capacity.³² How the London Brewers' Company became aware of Gorges' slight on their honor is unknown; however, once it did become known, they responded vociferously. Refuting the claims against them, the Brewers responded by stating:

That the Sizes of Vessels were limited by Statute, and well known to the most Part of Buyers; and were continually look'd unto by the Clerk of the Market, and by the Mayors and other Head Officers of Cities and Corporate Towns, and within Liberties; who were authorized, thereunto by Statutes, Charters, and Grants; and the Defects might be easily perceived by the Buyer: So as there was no great Need of a Surveyor in that Behalf.³³

The Brewers then attacked Gorges by claiming that the motive in his suit was profit, as he was likely to reap £5,000 yearly in London alone and 'throughout the Realm it would make the Sum up 10,000 l. a Year at least'.³⁴ Perhaps the paltry £200 per year that Gorges would pay the queen as rent for this lucrative position has more to do with why his suit was dismissed. Yet, there was also the issue of the Crown having to contend with the corporations of England, with London leading the way. For the Brewers, London's beer market was seen as a matter for Common Council to decide upon, and the protracted and ongoing fight between the Crown and City over strangers in London during the sixteenth century demonstrates the Crown's limitations in imposing its will on the corporation at the time.³⁵

Gorges reapplied to Burghley in 1586, but yet again his proposal was denied. The Brewers had apparently remedied the more egregious offenses that had been brought to the notice of the Crown in 1580.³⁶ Burghley seems to have been monitoring the situation closely as his papers contain Gorges' appeal for the surveyorship, as well as several documents supporting either Gorges or brewers, several of which defended the London Brewers' guild in particular.³⁷ It appears Burghley was less afraid of antagonizing Gorges than he was of London's brewers in 1586, as Gorges' suit was quietly dropped. The Brewers were successful in fending off this attempt at taxing the industry, but the idea of extracting funds from such a lucrative industry was not long forgotten.

The laboratory of taxation

The plan that Gorges put forward was among the first in England to propose what was in effect an excise tax on beer. His plan would have placed a tax on each barrel of beer in the kingdom before it was sold to vendors. Schemes like Gorges' were often proposed in England as a way to raise revenues for the central government and were often based upon a model pioneered by the Dutch. Nowhere else in Europe was more associated with excise taxation than the United Provinces. Their very existence was to a large extent owed to their willingness to experiment with excise taxes on many necessary commodities including wine, grain, salt, peat, and above all else - beer. To combat the threat of the Netherlands being overrun by the forces of Spain, the Union of Utrecht Treaty created a confederal budget that set quotas for each of the provinces to collect in taxes and pay into a general fund. From this start the *gemene middelen* (common means) were to be established, which were composed largely of excise taxes on the most common and most needed items for the general population. Although the local excise taxes collected as part of the *gemene middelen* were onerous, they were also quite successful as

the Dutch Revolt accomplished ... a provincially variable confederate tax system which was in reality more efficient, and better adapted to circumstances, than any single, centralized system of taxation could then have been.³⁸

Although the Dutch system had its faults, such as being more onerous for the residents of Haarlem, Rotterdam, and Amsterdam who contributed more than 60% of the national excise on beer by 1650, it was, especially in English eyes, a great success in the early seventeenth century.³⁹

The idea of copying that success by taxing beer reappeared during the reigns of James I and Charles I under the leadership of Jeffrey Duppa and his son Captain James Duppa. Jeffrey Duppa was purveyor of the buttery to Elizabeth I and later became brewer to James I.⁴⁰ His younger son, Brian, would subsequently become Bishop of Chichester (1638-1641), Bishop of Richmond (1641-1660), and Bishop of Winchester (1660-1662). In 1634 Brian was also appointed as Charles I's chaplain, and through this position he became the tutor to the future Charles II and James II. Duppa's elder son,

Captain James Duppa, appears to have earned his title of captain as a member of Charles I's navy, being listed as the captain of the *Seahorse* in 1626 and in command of a 'fleet' of six ships near Yarmouth in 1627.⁴¹ Yet, like his father, he was perhaps best known at Court as a brewer and investor in overseas ventures. Together Jeffrey Duppa and James Duppa were to invest heavily in partnerships in breweries and in the newly formed trading companies of the early seventeenth century. Jeffrey was a sleeping partner in 'one of the largest London breweries'⁴² and James was brought into this business at some point, but in what capacity during the elder Duppa's lifetime is unclear. Together they were also investors in the Virginia Company, with both being listed in the second charter of the company issued in 1609. Jeffrey Duppa was eventually to purchase £50 worth of stock in the company.⁴³ The two were not only investors, but were also key suppliers of beer to the early colony - although more harm than good came of this relationship. In 1623 the merchant vessel *Abigail* brought beer purchased from the Duppas to Virginia, which was reputed to be so bad in quality that 'the stinking beer' was 'the death of two hundred'.⁴⁴ Although the Duppas appear to have not suffered any consequences for supplying a product of such poor quality, one of the Virginian settlers wrote to the company saying 'It would but please the country to hear that you had taken revenge of Dupper (Duppa)'.⁴⁵

Just as the Duppas appear to not have cared much about the public perception of the quality of their product, so too it appears that they did not care much about their reputation in the eyes of fellow investors. The Duppas were interlopers in several trades. Their investments in the brewing industry were nominally legal, as they were investors in their breweries rather than actual brewers belonging to London's Worshipful Company of Brewers. Still, they sought to protect their investment by partnering with a member of the company. James Duppa partnered with Thomas Clee who brewed within the Liberty of the Tower. Clee's brewery must have been of some size, as it was used as a landmark to establish the southwest corner of the bounds of the liberty during Charles II's reign.⁴⁶ By brewing within the precincts of the liberty, Clee and Duppa were legally free to brew without interference from the Brewers as their powers did not extend into the city's liberties. The quality of the beer produced by Clee, and the perception it had with the public, speaks to the cutting of costs and quality

standards by the partners. Yet, the product appears to have sold well enough to make a tidy profit for the Duppas and Clee.

James Duppa's interloping in the brewing trade was also paralleled in the trade of the Muscovy Company. Possibly with the consent of his father, he outfitted an expedition to Cherry Island in 1608. Today Cherry Island is known as Bear Island and is located in the Norwegian Svalbard Archipelago. The island had been exploited for whale oil and walrus oil and tusks by the Muscovy Company since the late sixteenth century. However, the expedition of 1608 sent by the company lost £1,000, largely due to the expedition outfitted by Duppa and another ship from Hull.⁴⁷ Duppa was not only an interloper, but also a projector who wished to create a competitor to the other major trading companies in Guiana and the mouth of the Amazon. He became an investor in the Guiana Company of 1627 and in 1629 petitioned Charles I for support for the venture. Duppa requested 3,000 men and 100 pieces ordinance, for which the king would receive £50,000 for 21 years after four years in which the colony would be established.⁴⁸ Charles I wisely refused the offer, no doubt knowing that it would antagonize the Spanish, something he could ill-afford at the time, and that two other companies had already failed to settle the area. Although Charles I had turned down this scheme it would not be the last time the Duppas would be involved in government finance. Their knowledge of the brewing trade and their connections at court and in the merchant community made them the ideal people to turn to for help in attempting to raise funds from the trade in beer.

In 1620, confronting the perennial royal problem of finding revenue, James I commissioned Jeffrey Duppa and Henry Stanley, a future Member of Parliament for Maidstone, to conduct a survey on how best to raise funds from the brewing trade. Duppa and Stanley's report of February 1620 can be seen as playing to the concerns of both the localities and the Crown. In it they recommended 'for the suppressing the hatefull sine of Drunkenness' that the government should license only a select group of common brewers. Common brewers had become 'thick on the ground with numbers ... steadily increasing' across the late sixteenth and early seventeenth centuries and were a key part of the consolidation of the brewing trade into fewer and fewer hands.⁴⁹ There were 26 such brewers in London in 1585 and

about 650 were recorded across England in 1637 when James Duppa conducted a survey of their number.⁵⁰ Common brewers were the key to the proposal because, it was argued, they would be both easier to control and to tax. For Duppa and Stanley, all other brewers, including 'innkeepers, alehousekeepers, and tipplers', should be prohibited from brewing because they brewed 'irregularly' and made 'strong Drinke' despite the many prohibitions on strong beer.⁵¹ The only manner in which this plan could be accomplished was by the 'plantinge' of common brewers across the country, which would be licensed by the Crown to keep their number at a manageable level. Each common brewer would pay a 4d. tax on every quarter of grain that they used to Duppa and Stanley as the agents for the Crown, and a proportion of that revenue would be theirs to keep.⁵² Alehouses, inns, and taverns could still be licensed to sell beer produced by common brewers; however, they would face stiff fines and the loss of their licenses should they be caught producing beer or ale. Many common brewers were not averse to this proposal as the elimination of the large number of smaller brewers would inevitably benefit them.⁵³ Duppa and Stanley, who owned a common brewery in Maidstone, would also surely have reserved one or more of the coveted licenses for themselves. The smaller brewers who were to be eliminated by this proposal did not take this threat lying down. They petitioned Parliament in 1621 just as proposals for the scheme were taking shape. Although the plan continued to move forward, it was eventually to be undone in 1624.

Duppa and Stanley's plans came to naught because of a miscalculation by James I. His ability to create a protective monopoly for Duppa and Stanley to license common brewers became part of a legal dispute over whether the Crown had the authority to issue such patents. In 1621 James had also used such letters patent to give the authority to collect fines on inns, which were not included in the licensing statute of Edward VI, to Sir Giles Mompesson. Mompesson licensed a great number of unlicensed alehouses as inns, which allowed him to pay the king a total of £1,350.⁵⁴ This scheme, as well as the plan of Duppa and Stanley, ran counter to the authority of local government, in the form of the justices of the peace, to license purveyors of alcohol and 'caused an uproar in the Commons'.⁵⁵ S.K. Roberts has argued that the Crown's use of monopolies was the key reason for the failure of Duppa and Stanley's plan as their propos-

als became inextricably linked with the abuses of monopolies by individuals like Mompesson. That association not only played a role in the failure of Duppa and Stanley's plan of the early 1620s, but would also be an association that subsequent plans would find hard to shake.⁵⁶ In early 1624 James somewhat reluctantly gave his assent to the Statute of Monopolies, which invalidated all previous royal letters patent and removed the ability of the monarch to grant a monopoly, at least in the form that was needed for Duppa and Stanley's plan to work.⁵⁷ The monarch could still grant protective patents for novel inventions and corporations, but the personal monopolies proposed by Gorges, Duppa, and Stanley were now invalid. James I's and Duppa's designs on a beer tax were ultimately undone; however, a new beer tax was to be revived shortly by their sons.

A trial balloon: James Duppa's 1637 Beer Tax

The proposal engineered by Captain James Duppa during the reign of Charles I was spurred by the king's desperate need for revenue. Beginning in 1629 Charles began to live 'of his own' without Parliament, marking what has come to be known as his personal rule (1629-1640).⁵⁸ Although this was due to a myriad of issues, one of the chief factors was the problem of state finances. Charles I's early reign was burdened by costly wars with Spain and France, which drove royal finances deeper and deeper into the red. Although much of that deficit was due to the actions of Elizabeth I and his father, Charles's continued support for his father's favorite, the Duke of Buckingham, and Buckingham's management of the dismal war effort did little to ingratiate Parliament to Charles's requests for money. Following the dissolution of Parliament in March of 1629, Charles attempted to finance the state via the taxes and impositions due to the Crown that were already in place. Supplementing these were 'novel' impositions like the distraint of knighthood, a fee assessed on holders of land worth more than £40 who were supposed to present themselves for a knighthood upon a king's coronation, and new rents assessed on individuals residing in the king's forests. While these seemed 'novel' to those who had these fees assessed upon them, they were in actuality based upon medieval statutes that were still in effect. Perhaps even more troubling were the forced loans assessed on wealthy individuals and corporations and the expansion of ship

money from the ports and would also be an association that subsequent plans would find hard to shake.⁵⁸ In early 1624 James somewhat reluctantly gave his assent to the Statute of Monopolies, which invalidated all previous royal letters patent and removed the ability of the monarch to grant a monopoly, at least in the form that was needed for Duppa and Stanley's plan to counties on the south coast to the entirety of the kingdom. Each of those was a financial expedient that was to cause harsh recriminations for the king's government and to eventually lead England down the path to civil war.

The revival of a plan to tax beer across England during the 1630s through the licensing of common maltsters (malt merchants) and brewers is part of this larger story. Captain James Duppa's scheme was based upon some of the tenets of his father's plan and was predicated upon Charles I granting him the ability to assess a tax on malt used by common brewers across all of England. Although the idea of a personal monopoly on the collections of fees on a good had been banned in the Statute of Monopolies, Charles I continued to issue such monopolies during the period of Personal Rule.⁵⁹ The king circumvented the statute by issuing monopolies to companies, which was not banned in the statute, rather than individuals. This is how James Duppa became part of the commission to regulate malt in 1636.

It appears Duppa was the prime mover behind the proposal to tax beer through a duty on malt during the 1630s. His proposal to raise £40,000 through a tax on maltsters and brewers throughout the kingdom must have seemed like a godsend to the perennially cash-strapped Charles I. The king's precarious finances go a long way towards explaining how such a complicated plan was not only proposed, but enacted.⁶⁰ Duppa's proposal to the Privy Council in 1635 or 1636 was a forerunner of the true excise tax in England in that it aimed to levy a tax of 6d. on every barrel of beer produced in England.⁶¹ His proposal was the genesis of what was to become a company of individuals, headed by Sir William Parkhurst, the Warden of the Mint, which were granted the right to 'restrain the unnecessary and unlimited number of common Maltsters, and also to restrain all Innkeepers, Alehouse-keepers, Taverners, and other Victuallers, from brewing the Ale and Beer they offer by retail' on 30 January 1636.⁶² This corporation was composed entirely of courtiers, with three clerks of the Privy

Council and four clerks of the King's Signet, who had little or no knowledge of the brewing trade among the membership. It was, therefore, left to Duppa as one of the commissioners tasked with putting the scheme into effect.

Duppa was given the task of negotiating with maltsters and brewers to settle on a tax that would both increase the revenues of the Crown, yet also be reasonable enough that those who were taxed would pay it. The end result of this negotiation was not a true excise tax, in that it did not seek to tax the number of barrels produced, but instead would rely on rents and fines payable to the Crown for malting and brewing. Rents and fines were not only more traditional, having parallels in the licensing of alehouses, but were also an up-front cost that could easily be passed on to consumers. Disguising taxes in the more acceptable guise of rents and fines was also important for the Crown in that they were not considered to be a foreign imposition, unlike the Dutch-style excise tax that was to be introduced during the Civil War. What James Duppa hoped to accomplish by these rents and fines was what Jeffrey Duppa had proposed a decade earlier - the reduction of the large number of small brewers and maltsters in favor of larger common brewers and maltsters, who were more easily taxed.

Before such a plan could be accomplished Duppa had to do his homework. He had to determine what would be the most effective number of common brewers and maltsters to be licensed as part of the plan. As part of this research he was ordered on 25 September 1636, along with three other commissioners, to travel across the kingdom to negotiate with individual malt makers for their licensing as common maltsters, who would in turn supply malt only to the common brewers.⁶³ Two days later the justices of the peace for Lincolnshire, Somersetshire, Berkshire, Oxfordshire, Middlesex, Buckinghamshire, Northamptonshire, Bedfordshire, Hertfordshire, Essex, Suffolk, Huntingdonshire, Cornwall, Norfolk, and Devonshire were informed of the commissioners' duty to negotiate with maltsters in their localities.⁶⁴ Among those justices informed of the commissioners' duty were John Hampden, shortly to be involved in his court case against ship money, and Oliver Cromwell. The commissioners were still negotiating with maltsters and brewers in January 1637. On 15 January of that year they were re-commissioned to not

only continue to negotiate with those groups, but also to create a list of certified brewers and maltsters to be passed on to the king.⁶⁵ Shortly thereafter the king gave the commissioners articles for both common maltsters and brewers, which were to govern those who compounded with the commissioners to become licensed.⁶⁶ Finally, on 31 January, the king granted the corporation the

Commission authorizing them to compound with persons willing to be incorporated for using the art and mystery of common maltsters, and also with such persons as offer themselves to take grants from his Majesty to be allowed as common brewers,

which gave the corporation, or more accurately the commissioners under Duppa, the authority to begin collecting the fees for licenses on common maltsters and brewers.

Duppa's plan was put into effect by Charles I via a royal proclamation in July 1637. Only common maltsters and brewers licensed by the Crown were to produce malt and beer respectively. No innkeeper, alehouse-keeper, taverner, cook, or victualler was to brew ale or beer - creating a monopoly for common brewers on ale and beer brewed outside of the home. Many individuals, particularly in rural settings, still brewed their own beer and ale and would be able to continue to do so under the act; however, virtually all urban consumers were now forced to buy their beer from a select few common brewers.⁶⁷ The proclamation envisioned that just as alehouses and taverns were licensed by justices of the peace throughout England, so too would all maltsters and brewers with the lucrative fines and rents collected being paid to the Crown's, and the corporation's, coffers.

In some areas the work of the commissioners was quite successful. Duppa and his associates were able to license no fewer than 643 common brewers in 1637, which were to pay £5,312 12s. 4p. for their licenses.⁶⁸ An additional £504 1s. was expected from the licensing of 132 maltsters.⁶⁹ Although those numbers were far from the £40,000 per year that was projected by Duppa in the plan's formative stages, the documentary evidence also reveals that 21 counties had no common brewers licensed at the time the undated 1637 list was compiled.⁷⁰ It is likely that those counties had com-

missioners working in them at the time the list was compiled. Some areas, like East Anglia and the West Country, are disproportionately represented whereas almost no common brewers were listed as licensed in others, like the Midlands and Middlesex, which suggests that the commissioners' work was far from complete when the list was compiled. It also is known that some Middlesex brewers near London were licensed by the commissioners in 1637. The London Brewers' Company sent a petition to the king in February 1638 arguing that the commissioners were infringing upon their right to regulate the brewing trade near London. This petition demonstrates that the commissioners were continuing their work in licensing ever more brewers and maltsters; however, it is also the first example of a conflict between the London Brewers' guild and the commissioners over the right to regulate London's market for beer, ale, and malt.

London was a glaring exception within Duppa's plan. The charter granted to the Brewers' Company in 1579 gave the Brewers the ability to regulate the market for malt in London in conjunction with city authorities. Virtually no malt was made within the city, and so what friction existed between the commissioners and London brewers seems to have been confined to the licensing of common brewers near London and insufficient supplies of malt coming into the city from the common maltsters licensed by Duppa and his associates. In early February 1638, 45 members of the Brewers' Company, including the three wardens for that year, petitioned the king to examine the performance of the Commissioners for Brewing. Their petition argued that the price of malt had become too dear because of the new regulations on it, which caused many of their members to stop brewing. This in turn created a shortage of beer and ale in the city, precipitating 'the utter undoing of them (the Brewers), their wives, and children and thousands of poore people'.⁷¹ The petition also suggests that the brewers who contracted with the king's Board of Green Cloth for 1,700 tons of ale and beer would be unable to provide it, meaning even the king would have to do without should the situation remain unrectified. Shortly thereafter, on 3 February 1638, the Commissioners for Brewing, including Duppa, sent a response to the king that the lack of malt in London was a temporary issue due to the late winter and rivers either still being iced over or flooded. Once river traffic could be re-established the dearth would be rectified.⁷²

Unsurprisingly, the conflict between the commissioners and London's Brewers' Company continued to escalate throughout 1638. Just ten days after the commissioners had given their reply on the state of the malt market in London, the Brewers petitioned the king again over the infringing of their charter by the commissioners. The 1579 charter granted the Brewers the right to regulate the market for ale and beer within a two-mile area surrounding London. Their petition claimed that the commissioners were infringing upon that right and, in order to better regulate the city's market for ale, beer, and malt, a new charter should be issued that extended their control to a radius of four miles around the city.⁷³ That area would be granted to the Brewers in their 1639 charter, which was a blow to the already unwinding scheme to regulate malt and beer. The Brewers' intransigence to being regulated by the king's men was not the sole reason for the failure of the commissioners; however, their ability to keep the commissioners from regulating the largest, and most lucrative, market was a serious blow.

The inability of the commissioners to regulate the London market need not have been the death of the plan, however. The commissioners did receive support from brewers elsewhere in the country. The Brewers of Chester, who had recently been incorporated, also petitioned the king a year earlier in 1637. Their petition, however, was in support of the suppression of brewers that were also innkeepers or alehouse-keepers - something that was at the heart of Duppa's plan.⁷⁴ The commissioners had been kept out of London, but the rest of England was now being taxed according to the Duppa's scheme. In order to comply with the king's proclamation a maltster or brewer was

obliged to give a bond and to provide a list of all his vessels, together with a schedule of dimensions and capacities of steeping-vats, cisterns, floors, mash-tuns, coolers, and so on

to Duppa or one of his associates.⁷⁵ Duppa's comprehensive plan had now been put into motion. Yet, within the space of just one year the scheme began to come apart at the seams.

In 1638 the king issued a proclamation removing the regulations on the malting trade contained in the 1637 proclamation, which pulled most of the teeth from Duppa's plan.⁷⁶ The king's about face was largely due

to a dearth of malt in the country, which was partially caused by a poor harvest, but was also exacerbated by the smaller numbers of maltsters working in the kingdom. The common brewers of Essex echoed the petition of the Brewers' Company on the problem of malt when they claimed they were plagued by 'high rates of malt' that would be their 'incurable ruin'.⁷⁷ Insufficient supplies of malt were a serious problem throughout 1637 and 1638 and the petitions of maltsters and brewers across the country appear to have spelled the doom of Duppa's plan to regulate malt. Without the ability to regulate the number of maltsters it was impossible for the commissioners to collect taxes on the thousands of smaller producers of malt spread throughout the kingdom. Once maltsters had been exempted from the taxation system it was only a short time before brewers, and the other traders that had been banned from brewing in 1637, made stronger complaints for their own exemptions. Duppa, as the commissioner in charge of collecting the planned taxes, was left holding the bag by Charles I's about face. The king's increasingly troublesome situation in 1637, 1638, and 1639 eventually led to his calling of Parliament in 1639 and one of the very first concessions made to that body was to recall the licenses on brewers and to cancel their bonds.⁷⁸

Duppa's situation in his two years as commissioner for collecting these taxes became increasingly desperate. In 1639 he wrote a note of account to the king which gives some idea of just how desultory his efforts to collect the tax were:

Note of accompts of Capt. James Duppa, receiver of fines and rents of maltsters and brewers. Total of his whole charge, 14,728l. 3s. 7d.; from which deduct 3,000l. paid into the Exchequer, leaving 11,728l. 3s. 7d. Whereof due to Captain Duppa 400l. for two years' execution of his office; also he craves allowance of moneys unreceived, 7,029l. 9s. 1d., for which he has made oath upon his several accompts, leaving due to his Majesty in the said accountant's hands, 4,298l. 14s. 6d.⁷⁹

Instead of being a boon to the royal treasury Duppa's scheme had burned much political capital for Charles I and had delivered only £3,000 into his hands, which fell far short of the projected £80,000 for the two years that the tax was in effect. Not only had the king's financial position become increasingly desperate during that time, so too had Duppa's. In 1640 he petitioned the king

through the Bishop of London for payment of £4,890 for his service as a commissioner and the expenses he incurred while in that position. He also requested to be allowed to return the bonds for licenses to maltsters and brewers - without the fines and rents already paid, presumably because he knew the funds to do so would not be forthcoming from the treasury.⁸⁰ This first attempt at a national tax on beer can only be judged to have been a complete failure. Yet, the idea of a national tax on alcohol consumption had been debuted on a national stage, and it was to be less than five years until a far more invasive Dutch-style excise tax was to be enacted throughout the country.

That Dutch-style excise tax was to not make the mistake that was at the heart of Duppa's plan - the inability to tax the London market. Instead the 1643 Excise Ordinance made no exceptions, even for the brewing of beer within the confines of the home.⁸¹ The heyday of London's market for ale and beer being regulated by City and the Brewers' Company ended with the passing of the Excise Ordinance. In just a little over a decade the excise on beer and ale in London would account for 39.7% (£74,807 16s. 9 ½ d.) of all the revenues collected on beer and ale across the nation, which totaled £188,650 12s. ½ p. in 1654-1655.⁸² Furthermore, the excise on beer and ale in London alone accounted for 18.4% of all excise revenues collected in that year.⁸³ Such a revenue stream, which was the most regular and steady of all of the excisable commodities, was the key difference between the pre-war schemes to tap the wealth of the brewing trade and the Excise Ordinance. Although London's brewers, and indeed brewers across the country, would protest the excise, their protests fell on deaf ears.⁸⁴ Even though the market would often continue to be regulated by a tangled web of actors that included corporations, justices of the peace, and guilds for much of the rest of the seventeenth century, London and the nation had now entered the age of centralized taxation through the excise. That centralization would eventually help to create the rise of the 'tax state' in the late seventeenth and eighteenth centuries.⁸⁵ Although the efforts of the Duppas came to naught and did not accomplish their twin goals of strengthening the Crown's finances and increasing their own wealth, they were an important step on the path towards the national excise on beer that was to prove key in building the financial resources of the English state.

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