

SCOTLAND, 1707-1783

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1. Coverage

This questionnaire discusses trade statistics available for Scotland. I have only examined records for the time between 1707 and 1783 but the General Accounts of the Scottish Board of Customs (from 1707, National Archives of Scotland/NAS, E501 series) as well as the customs accounts or 'port books' (NAS, E504) run well into the nineteenth century.

I have shown in my 2008 book² that total yields of the *Old Subsidy* – the major customs duty which all imports that were not generally freed from duty had to pay – give an accurate approximation of the overall trend in Scottish imports, 1707–1783. Thus you can 'reconstruct' or rather extrapolate the cyclical pattern of total imports in a very speculative-approximate way for the gap in the series between 1707 and 1755.

From 1755 to 1800, we have trade statistics (total volume of imports and exports) (TNA, P.R.O., CUST14). From 1743 we have the port books, from which we may back-project / 'reconstruct' trade statistics, CUST14 between 1743 and 1755. But that would be of little use as Scotland contributed less than one per cent to European foreign trade

2. Documents

From 1755 onwards, when the office of the Inspector General of Imports and Exports was established in Scotland (by Treasury order dating from 1754), detailed trade statistics have survived, which break down Scotland's gross total trade by (1) imports, (2) exports, and (3) re-exports in time (re-exported within three years after import, drawback of import duty), as well (4) as re-exports out of time (no draw-back). These tables were broken down alphabetically, starting with country

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2. Philipp Robinson Rössner, *Scottish Trade in the Wake of Union. The Rise of a Warehouse Economy* (Stuttgart, 2008), p. 318, Fig. 4.4.

("Africa", then "America" etc.) and then alphabetically, by commodity. This is what they look like (Fig. 1).

Figure 1. Ledger of Imports and Exports (TNA, P.R.O., CUST 14, imports, 1755)

Scotch Importation
of Foreign Goods and Merchandise, from Christmas
last 5th January 1755, to Christmas next 5th January 1756 with an Estimate
of the First Cost or Value

From whence Imported	Quantities in British Bottoms	Quantities in Foreign Bottoms	Estimate of the First Cost or Value	Amount of the Value
Africa	Green Cloth	7 3 2 1/2	at 6/10 to 8/10	72 4 3
	Blue Cloth	9 2 21	at 11/6 to 12/6	103 2 9 1/2
<i>Total</i>				175 11 1/2
Watches for ships	13		at 6/10 to 8/10	17 5
Beaver Clasp	2 1 10		at 3/6 to 4/6	6 5
Beaver Buttons	28 2 27		at 6/10 to 8/10	201 1 6
Canvas or Broads	1000		at 4/6 to 5/6	4 7 6
Yellow Wax	200		at 3/6 to 4/6	55

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3. Institutional setting

The *Board of Customs* was responsible for the production of these documents. It was established 1707 and situated at Edinburgh – with an intermezzo between 1723 and 1742 when the Board was dissolved and administrative capacity regulating trade and customs relocated to London.³ Upon the Union of the Kingdoms in 1707 separate government departments were established in England and Scotland, mainly the *Board of Customs and Excise*, as well as a few other institutions. The office of *Inspector General of Imports and Exports* was created as late as 1755. From that date onwards we have official and full trade statistics for Scotland. For England (statistics: TNA/P.R.O., Customs 3 series) and Ireland (CUST 15) such an inspector general had been instituted in 1696.

3. Rössner, *Wake*, ch. 3 for full discussion of sources and ch. 2 for a discussion of the taxation framework.

The first Scottish inspector, Archibald Campbell, held office until 1764/5, succeeded by Robert Menzies of Coulterallars, who continued to work as a clerk for his successor John Wightman from 1769 on. In 1754, Campbell was advised to follow English practice and precedent. So in terms of content and design the CUST14 series is comparable to the English series.

4. Motivations

The English and Irish offices of inspector general of imports and exports had been established in 1696.⁴ Scotland, however, with a considerably lower per capita trade volume than England and minuscule net taxation yields – most of the taxes generated within Scotland were spent and thus remained within Scotland – was of no major interest to the Treasury and thus remained left without such statistics until 1755. The available circumstantial evidence suggests that the establishment of the Scottish office in 1755 was the result of the Treasury's concern about a depression in the Scottish tobacco trades in 1754-55 which came after a continuous and rapid expansion between 1736 and 1753.⁵

5. Methods

The methods used are difficult to ascertain, as no immediate documents relating to either the establishment of the Inspector General's office, nor its subsequent practice of compiling and presenting the data have survived.

I did a sample of cross-checks of the Scottish customs accounts with Hamburg and Bremen imports, as well as a select cross-examination of a series of private merchant papers from Buchanan&Simson⁶, a tobacco import-export partnership flourishing in Glasgow between

4. I am following Rössner, *Wake*, 112.

5. Rössner, *Wake*, statistical appendix. Also: Philipp Robinson Rössner, 'New Avenues of Trade. Structural Change in the European Economy and Foreign Trade as Reflected in the Changing Structure of Scotland's Commerce', *Journal of Scottish Historical Studies*, XXX1/1 (2011), 1–25; id., 'Structural Change in European Economy and Commerce, 1660–1800. Lessons from Scotland's and Hamburg's Overseas Trades', *The Bulletin of the Institute for World Affairs, Kyoto Sangyo University*, XXVII (2011), 25–62; Thomas M. Devine / Philipp Robinson Rössner, 'Scots in the Atlantic Economy 1600–1800', in: John MacKenzie / Thomas M. Devine (eds.), *Scotland and the British Empire* (Oxford, Oxford University Press, 2011), 30–54.

6. Rössner, *Wake*, ch. 8; Philipp Robinson Rössner, *Scottish Trade with German Ports, 1700–1770. A Study of the North Sea Trades and the Atlantic Economy on Ground Level* (Stuttgart, 2008), ch. 2.

1759 and 1763 when the firm went bankrupt and their records were ordered into the Court of Session for bankruptcy procedures.

The question of reliability is philosophical and I am not qualified to answer it as my background is in economic history. The Scottish sources and trade statistics are the best you can possibly get for the period. Yet scholars have estimated the level of smuggling in certain commodities such as tobacco at up to 50 or 60 per cent of factually declared cargoes. And if we compare private merchants' records, such as letter books, ledgers, journals and account books with the declarations they made in the ports – for those stray cases for which we have both sides of the evidence – the result is often depressing: merchants clearly tended to under-state real amounts shipped in the ports, so as to minimize their liabilities – under-declaration was also a form of smuggling, alongside the more obviously incriminatory strategy of full concealment (i.e. no declaration). We find such deviances even in the trade of low-duty low-value bulk goods such as timber. Sometimes they may even have overstated amounts so as to distort market information (on supply) to rivals – the customs books were potentially accessible by the public and used by rival merchants to get information on markets, prices and volumes.

On the other hand there are not better sources at hand. If you bear in mind all possible biases and adjust your perspective accordingly the Scottish sources – in my opinion – give away a reliable indication of overall commercial fluctuations.

In very general terms it should be noted that a mismatch between customs accounts of several countries in terms of export declarations in, say, country (port) x for country (port) y deviating from import declarations in country (port) y indicating country (or port) x as country (port) of origin and vice versa, are somewhat expectable given the design of the macro-institutional framework, i.e. the English Restoration Customs System of Charles II and the Navigation Acts of 1660, which set a framework to the merchants of incentives, costs and rewards to customs evasion. This cost-benefit schedule obviously differed from commodity to commodity. But due to the peculiar structure of duties post-1707, especially the fact that merchants got a full drawback of import duties on tobacco upon re-export to Europe, customs evasion became increasingly costly over time (given the risks) and, increasingly, legal trading under the mercantilist umbrella complying to the rules set by the state paid off, as is borne out by the commercial boom in terms of legal (i.e. declared) figures of the Glaswe-

gian tobacco imports and exports between 1736 and 1776.⁷ We need to keep in mind, however, that the Scottish trade statistics – as any other contemporary material – merely represent contemporary estimates of the *intended trade flows*, rather than accounts of the *factual* amounts traded. Merchants could and would conceal, re-direct cargoes and under-, or sometimes even overstate the factual size and direction of trade flows, wherever they thought it appropriate, feasible or worth the potential cost. But in terms of trade theory or the heuristic value of the present project it makes no radical difference whether some cargoes were only *intended* to be shipped without the final implementation of the intention, or whether they *were shipped in reality* as intended, as it was the *a priori* consideration of price differentials resulting from productivity and labor cost differentials and different economic structures and wealth differentials prevailing in the several trading countries, which led to a particular structure of the trade volume between Scotland and the rest of the world in the longer run. The Scottish customs accounts are therefore quite indicative of general trends and structures in Scotland's overseas trade volume and economic trends in the period under consideration.

6. Information

CUST14 conveys information regarding (a) country of origin (imports) / destination (exports); (b) specification of commodities carried; (c) quantities in British ships, or (d) quantities in foreign ships (important for monitoring the enforcement of the Navigation Act 1660); (e) valuation (price interval given in minimum and maximum prices; the actual valuation that was applied was the arithmetic mean of the two); (f) total value (quantities in (c) and (d) multiplied by the arithmetic mean of starting and ending point of the interval in (e)).

Generally, imports were valued *free on board* (in the exporting country); (b) exports were also valued *free on board*, in this case Scotland (called in the sources “estimate of the first cost or value”); (c) re-exports were valued in ‘estimate of the value in Scotland after the duties are drawn back’-terms, which in this instance, as the export of a previously imported product was concerned, must have covered cost, insurance, freight upon import *plus* the share of customs duties which could not be drawn back upon re-export, *plus* some allowance for

7. I have discussed this mechanism in Rössner, *Wake*, ch. 2 as well as in my chapter Devine/Rössner, ‘Scots in the Atlantic Economy.’

a profit mark-up. The export/re-export pricing did apparently not include the costs of re-shipping the goods from Britain (transport and insurance).

I have examined the Scottish statistics until the 1780s and found them to be “quasi-volumetric” as for all but a very minor number of goods (less than 1 per cent in terms of number/type of good) the 1755 ‘price’ (interval) was kept as a valuation until the American War in 1776/83. Only grain prices (imports) were subject to minor subsequent alterations which seems a somewhat random strategy, as other goods’ prices – especially for tobacco, Scotland’s main import and export commodity at the time – were exhibiting violent year-to-year fluctuations if private merchant records are to be believed. The English trade statistics (CUST3) turned into a volumetric series by c.1709.⁸

If therefore the 1755 prices in any way correspond to contemporary commercial reality, this volumetric schedule would represent a useful tool for the analysis of real (or commodity) fluctuations, being a ready-made physical index for weighing commodities that entered the trades in differing measures, which otherwise would have to be computed by an extremely tedious procedure. This is because the changing valuations for grain imports (a low-cost bulk good) do not influence the overall Sterling value of the trade flows in any statistically significant way, in particular as they were not yet regular nor large (Scotland was until the 1760s a net exporter of grain on average and in most years apart from harvest crises).⁹ Invisibles were not recorded at the time. Likewise, bullion transfers and flows of precious metals, which *were* recorded into the English ledgers (CUST3), were not recorded in the Scottish ledgers.

To compute the actual value of trade flows, between 1742 and 1755 we have the *port books* or *customs accounts* (NAS, E504) from which a full series of imports and exports may be reconstructed but that would take years and you would need a whole army of research assistants. That is probably not worth it as Scotland was a small and fairly insignificant player in European trade. I did a full reconstruction of such a set of import-export statistics for 1754; it took me more than six months of full-time research (five days per week, about seven hours per day typing in data), and I arrived at somewhere near 130,000 single entries for an SPSS database. I also did this for 1755, the year the

8. “Quasi-volumetric” because some valuations were altered in subsequent years.

9. See Philipp Robinson Rössner, ‘The 1738–41 Harvest Crisis’, *The Scottish Historical Review* XC/1 (2011), 27–63, and id., *Wake*, Appendix, 324 (Fig. 4.15).

CUST14 series started, in order to check where there were matches as well as gaps / mismatches between the disaggregate data given in the port records (customs accounts, NAS, E504) and the official statistics (Inspector General's Ledgers of Imports and Exports, TNA, P.R.O./CUST 14). Apparently the match was quite close; I broke down the figures by commodity groups based on the 1972 Brussels Customs Classification for the Foreign Trades, and found that in each group the mismatch in value terms (I valued the differences in amounts shipped using the official valuations in TNA, CUST 14 given in £Sterling) to be usually around 5 per cent. I have published a full discussion of this and tables in an article for the *Scripta Mercaturae* in 2009.¹⁰ For a statistical institution of that time, i.e. the Inspector General who was in charge for collection of trade data, this was not too bad, meaning that the information flow between the outports and their officials (Collectors of Customs) and the Board of Customs in Edinburgh, to which the Inspector General belonged, was actually quite good! However, the exercise is circular-tautological to an extent because any bias resulting from smuggling that went into the outport records (customs accounts/port books) also found its way into the national statistics.

Prior to 1743 we have select Treasury accounts deposited in the National Archives (TNA) in Kew/London, chiefly on Scottish wine imports, tobacco imports and re-exports, grain and fish exports from Scotland – but no national aggregates for trade flows whatsoever. I have discussed these sources and possibilities in Rössner, *Wake*, ch. 3 and reproduced figures for tobacco and wine imports/exports in the statistical appendix to that monograph.

The goods were apparently classified according to a template sheet (copies/examples of which have not survived) that was sent out by the Inspector General from Edinburgh to all 28 or so out ports in Scotland in 1755. The schedule of data gathering was standardized (as standardized as you could get at that time). Some ports provided bad data; some ports better quality figures, depending upon training, financial infrastructure and time the outport collector had for doing these things for the Board in Edinburgh. Many collectors, especially in the smaller ports, were 'habitually drunk' or incapacitated for other reasons, as the contemporary sources frequently state¹¹, and they did not necessarily

10. Philipp Robinson Rössner, 'Weights and Measures in Early Modern Taxation and Accounting Procedures – The Example of Eighteenth-century British Customs Statistics', *Scripta Mercaturae*, 43 (1/2009), 1–72.

11. Rössner, *Wake*, ch. 2 and 3 for examples.

produce what we would nowadays call ‘statistical’ material, as there was, on top of the smuggling bias, a lot of fiction in ‘statistical’. Overall, however, the rhythms and patterns of Scottish overseas trade in the eighteenth century can be more or less reliably covered, arguably much better than for any other country in Europe at that time.

The declared origin always was the last port of call, and as far as I can determine, customs officials tried to get hold of the original certificates of lading upon the ship’s anchoring at a Scottish port. The destinations were, as you can imagine, more fictional, giving the next – i.e. intended – port of call. But there were occasions when customs officers from Scotland were actually put on board the ship, travelling until the next port of call so as to witness due discharge of the goods as declared in Scotland. This was only very infrequently and irregularly done, as you can imagine, as it was obviously ridiculously costly to monitor customs evasion that way. Sometimes it was done in the case of ports relatively close-by as Bergen in Norway (from which the officers could return on another ship quite quickly), in the case of high value and high-duty goods (such as brandy or tobacco) which would have paid a high duty upon import into Britain. There obviously would have been an incentive by merchants to ‘run’ these goods, i.e. re-import them illicitly without declaration and payment of the import duty. These indications are not very reliable from a modern statistical viewpoint (see preceding paragraph); but they were consistent. They can be checked against the Sound Toll Registers for transit into / from the Baltic and the respective mirror sources in other countries.

Data are broken down by port of dispatch/landing, but only in the case of the port books (NAS, E504). Figure 2 gives an example of the first page of the port book / customs account for the port of Aberdeen, Ladyday (first quarter) 1755, for imports.

7. Availability

The port books (National Archives of Scotland, E504 series) are available on a quarterly basis (with only less than a handful of gaps) from Christmas Quarter 1743 onwards. The trade statistics (The National Archives, P.R.O., CUST 14) begin in 1755 and are fully preserved (microform and printed copies in the NAS; originals in TNA, England).

Figure 2. Customs Account / 'port book', Aberdeen, January 1755

Entry No.	Date	Description	Merchant/Agent
1	January 7	One Cheil's Diligence of Aberdeen, 200 George Dun and the firm Company Twenty matts and thirty hundred weight and rest Three ...	John's Mair
2	Do	One Cheil's Diligence One bush containing ten hundred weight old Iron One bush containing thirty one pounds and six ounces Twenty matts and thirty hundred weight and rest Three ...	James and Donald
3	Do	One Cheil's Diligence One small piece of Salt Brass	John's Mair
4	Do	One Cheil's Diligence of Aberdeen, 200 George Dun and the firm Company A parcel of buck containing ten hundred weight	John's Mair
5	Do	One Cheil's Diligence One matts containing one hundred weight and rest Three ...	Douglass and Fortye
6	Do	One Cheil's Diligence of Aberdeen, 200 George Dun and the firm Company Two bales containing thirty one hundred weight One bale containing twenty one hundred weight two quarters eleven ounce One bush containing ten hundred weight old Iron One wool Bag containing half a bushell of small stuff Three one Hog's head of Three wool One hand and forty matts of one hand and forty hand ... One bush containing one hundred weight and rest Three ...	John's Mair
7	Do	From the Warehouse, imported in the Diligence of Aberdeen One bush of Salt and a bush of Buck and Lamb and rest the price of 22 shillings per bushell	James and Donald

NAS, E504/1/1 © National Archives of Scotland.

8. Research questions

We should have more bilateral studies between countries to see what the differences were in terms of statistical concept, the concept of recording commercial data and monitoring trade flows, the techniques at hand, the financial infrastructure etc. The problem is that contemporaries recorded the data for purposes that were very different from ours. To give but one example: Customs accounts or 'port books' which were widely known across north-west Europe do – contrary to the interpretation of some historians – not represent import-export accounts, but rather accounts of taxes paid, their allocation and share which was remitted to the central institution that was in charge with administering fiscal yields (i.e. the Treasury in Britain's case). Therefore imports or exports that took place within a certain year but which were either withheld from the market (e.g. put into a warehouse) or else not yet assessed, did not find their way into aggregate trade statistics for the year in which they took place; they were only recorded when customs duty was actually paid which could take years after the cargo had been shipped in. I have researched this in detail, see my *Wake*, ch. 3.

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SPAIN, 1717-1827

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1. Coverage

This questionnaire refers to trade statistics available for Spain from 1717 to 1827. Spain's colonial trade can be quantified at some levels of aggregation for 1717-1820 and 1827. Spain's foreign (and overall) trade in this period is far more poorly documented, and only for occasional years in the 1780s and in 1792, 1795, 1826, and 1827.

Earlier Spanish trade statistics for 1504-1700 do not allow for credible estimates of import and export values: see the major works by Chaunu, Lorenzo Sanz, and García Fuentes. Relatively detailed and homogeneous trade accounts, covering both colonial and foreign trade, were published in scattered years after 1827, and annually since 1850. The meaning and the reliability of the official trade values in these documents have been a subject of controversy. Also note that all former Spanish colonies except Cuba, Puerto Rico and the Philippine islands had become independent by 1826.

2. Documents

The documents covering Spain's colonial trade include (A) cargo inventories for convoyed fleets and individual ships; (B) the occasional *Balanza* (synthetic documents itemizing import and export quantities and/or values by commodities and geographic areas); and (C) certain tax proceeds including those from consular duties. The documents covering Spain's foreign trade include some contemporary publications and the occasional *Balanza*. The only extant *Balanzas* for the period considered here are those for 1792, 1795, 1826, and 1827.

3. Institutional setting

The institutions involved in data collection were the *Casa de Contratación*, subsequently also the *Consulados de Comercio* – first in

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