

Customs and Excise: Trade, Production, and Consumption in England, 1640–1845. By *William J. Ashworth*. New York: Oxford University Press, 2003. xiii + 396 pp. Notes, index. Cloth, \$85.00. ISBN: 0-199-25921-6.

Reviewed by Michael J. Braddick

In this book on eighteenth-century excise administration in England, William J. Ashworth has synthesized a wide range of secondary material to produce an important study of the interconnections between state formation, economic change, and government policy. The fiscal-military state depended on the national debt, which in turn depended on indirect taxation; fostering revenue from indirect taxation meant also coming to terms with, and promoting, a culture of consumption. Negotiating public acceptance of the levels of surveillance necessary to secure these revenues gave rise to the bureaucratic norms that, in the nineteenth century, were turned against the administration, generating a political language of efficiency and retrenchment that led to the partial dismantlement of the excise leviathan. This coincided with a move toward free trade, as English domestic manufacture reached a position of such dominance that protection was no longer necessary. Many elements of this picture are familiar, but Ashworth has brought them together to create an interesting account of the development of the administration of indirect taxation.

Economic historians are once again interested in institutions, and in the larger culture in which economic relationships are embedded. Ashworth's book will be of interest in that context. In telling his story, he makes a case for the role of the state in creating the conditions that fostered the development of capitalism, and he ranges widely in England/Britain's cultural history, progressing from the Royal Society and the Levellers to Henry Parnell and Free Trade.

The book is divided into six parts and twenty chapters, arranged thematically and, more loosely, chronologically. In Part One, Ashworth explores the development of the relation between indirect taxation and the national debt and looks at attendant political issues, such as the propriety of encouraging consumption, the fairness or otherwise of taxing the poor, and the potential threat posed by the excise administration to individual

liberty. In encouraging consumption for the purpose of meeting fiscal and military needs, the state, according to Ashworth, was also fostering the industrious economy analyzed by Jan De Vries: the consumption-led household economy that laid down the preconditions for the later industrial economy. Part Two examines the introduction and evolution of the excise, exploring further the ambivalence surrounding consumption and luxury, increasingly seen as unpleasant political necessities in the late seventeenth and early eighteenth centuries; the difficult early history of the excise; and the subsequent development of bureaucratic administrative rationality as a means of negotiating acceptance of the tax. Part Three examines the practices of assessors and collectors in the ports, drawing attention to the divergence between these everyday realities and the claims made for the administration as a whole. There are also chapters in this section on smuggling and evasion as responses to the state, activities representing counterpressures that helped to shape the administration. Part Four pursues a similar analysis of the inland administration. In all these areas of administration, “the excise worked as a kind of mediator between producer and state, stirring conflicts but also permitting compromise” (p. 257). The counterpressures, corruption, and evasions provide the context for the growing pressure to standardize measures and qualities, as the state sought not just to foster and tax production but also to regulate and regularize it. It is in Parts Three and Four that the original research is most visible, and the discussion touches on many interesting areas of eighteenth-century life. I was left regretting the absence of a fuller engagement with the history of smuggling as a “social crime,” since Ashworth has brought new material and a novel perspective to bear on this topic. In Part Five Ashworth considers examples of this pressure to standardize, tracing the development of a hydrometer, which allowed for standard measurement of quality in spirits, and considering the rising demand for standardization of weights and measures.

From its inception the excise administration was of central political significance, providing the institutional underpinning of the fiscal-military state, shaping production and markets, and therefore informing state policy in relation to production. “This reveals how the state, through the excise, created an effective framework for the rise of industrial capitalism, while supplying itself with the revenues necessary to protect and guide this development. Political stability was thus linked to the sinews of power through this

institutional nexus” (p. 315). By the time of the Seven Years’ War and the Napoleonic wars, this institutional nexus had reached a high point of development, funding warfare on a huge scale and supporting it with a large and very active bureaucracy. Following these conflicts, political pressure built up for reforms, which are explored in Part Six: reducing the dependence on indirect taxation, emphasizing the retrenchment of administrative costs, and moving against protectionism.

Some central concepts (such as social power or the state) are invoked without full exposition, and several of the larger claims emerge by surprise: despite, rather than because of, the organization of the book. Although the book is on the whole well written, with some very evocative descriptive passages, there are a few odd infelicities (for example, the statement that “the sinews of illicit trade left no stone unturned,” p. 200). The book also lacks a full conclusion, ending rather abruptly with a discussion of Henry Parnell’s Free Trade arguments of the first three decades of the nineteenth century as a response to the customs and excise leviathan. Despite these minor weaknesses in the exposition, this is a book full of interest, locating new research findings in the context of a shrewd and frequently incisive command of a very diverse historiography. Business historians will learn much about production and markets in a number of significant trades (food and drink, candles, salt, soap, starch, leather, paper, textiles, and glass), as well as gaining fascinating insights into the practices of early modern ports. There is also plenty here for scholars interested in the development of the state and the rise of capitalism, and in the relation of these phenomena to government policy and the wider intellectual and political environment. It deserves a wide readership.

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