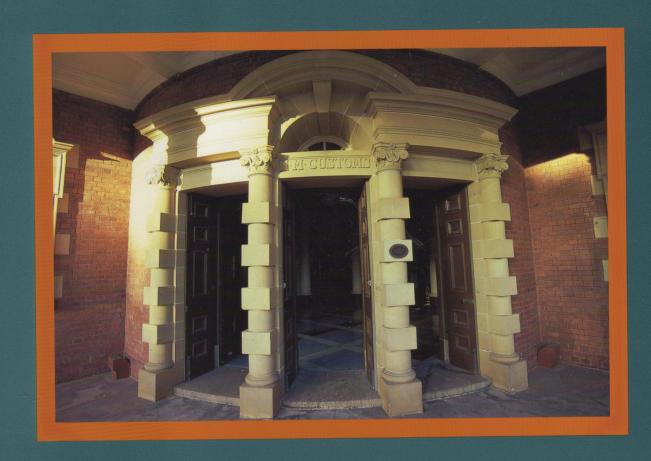
## AUSTRALIAN CUSTOMS HISTORY JOURNAL



## THE ORIGINS OF CUSTOMS AND EXCISE

or most Australians the term 'Customs' means uniformed officials at airports and seaports engaged in stamping passports and examining baggage.

Latterly, the term has become synonymous with the detection of illegal drugs. To the commercial community 'Customs' has always been a protective barrier of tariffs, duties and regulations. Few people are aware of the wide range of duties performed by Customs Officers in their efforts to protect the community, revenue and industry.

The origins of 'Customs' date back to Roman times where the Empire had a well developed system of import and export duties. As early as 743 AD, there is a written record of King Aethelbald of Mercia granting the Abbey of Worcester the dues of two vessels. In 979 AD import duties were collected from French ships bringing wine and fish up the River Thames to Billingsgate Wharf in London. Some believe that these duties ensured Royal protection and it became the custom for the King to take this toll; hence the term 'Customs'.

The Norman Conquest heralded an increase in wine consumption which in turn led to the tax on wine known as 'prisage'. The reign of King John saw the first attempt at a national Customs organisation where the ports and dues were placed under the control of the Exchequer.<sup>4</sup>

The Magna Carta refers to the 'ancient and rightful customs' which probably included wine prisage, local dues and wool export duties. In 1275 Edward I affirmed the duties on wool, woolfells and hides which became known as the 'new Customs'.5

'Searchers' were also appointed, whose original duties were to arrest persons bringing in false money and who later became concerned with the examination and payment of duty on imported and exported goods.<sup>6</sup>

The first 'Book of Rates', the forerunner of the present-day tariff, was published in 1507. Instead of listing the various rates of duty, it laid down official values.7 The term 'tariff' relates to the ransoms demanded by the pirates of Cape Tariffe. New Books of Rates were compiled during the reigns of Charles I and Charles II, which were later incorporated in a series of United Kingdom Acts over the years, culminating in an 1853 Act (16 & 17 Vict c 106). This was a companion Act to the Customs Consolidation Act (16 & 17 Vict c 107) which was adopted almost in its entirety in the Australian colonies, and together with the Customs Consolidation Act 1876 formed the basis of the Commonwealth Customs Act 1901.8

Several forms of Excise duties existed in Europe and in 1643 the Excise or 'New Impost' was introduced in England to defray some of the expenses incurred in the costly Civil War. It was a duty levied on goods produced in England, for example spirits, beer, cider and later tobacco. As was expected, the new duties aroused intense popular opposition. To this day, with the addition of petroleum products, they form the basis of the excise duties in Australia.

Clayton Roberts recently completed a history of Customs in Western Australia. A Senior Inspector in the Legal Services Section at Fremantle, he has been in the Australian Customs Service for over eighteen years.

Notes: 1. G. Smith, Something to Declare, London, George G. Harrap Co, 1980, p.1. 2. E. Carson, The Ancient and Rightful Customs, London, Faber & Faber, 1972, p.15. 3. G. Morley, Smuggling in Hampshire and Dorset 1700–1850, Newberry, Countryside Books, 1983, p.9.
4. Smith, Something to Declare, p.2. 5. Carson, The Ancient and Rightful Customs, pp.16 & 17. 6. Smith, Something to Declare, p.3. 7. See ibid., p.7, and Carson, The Ancient and Rightful Customs, p.26. 8. E.J. Cooper, Customs and Excise Law, Sydney, Legal Books, 1984, p.4.