Smuggling in Early Modern France

University number: 0605148

Submitted in part fulfilment for the degree of

MA in Religious and Social History 1500-1700

at the University of Warwick

September 2010

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Contents

Acknowledgements		ii
Abstract		iii
List of Illustrations		iv
Introduction		1
1	The Taxation	9
2	The Salt	21
3	The Wine	36
4	The Tobacco	50
5	The People	63
	The *gabelous*	63
	The Smuggler	68
	Women and Children	75
	How were they punished?	79
	Louis Mandrin	83
Conclusion		89
Appendix 1: Weights, Measures and Currency		95
Appendix 2: The Royal Finances in 1774		96
Appendix 3: Wine Fraud in Champagne		97
Appendix 4: The Punishment of Smugglers		98
Bibliography		99

Acknowledgements

I would like to thank Penny Roberts for her invaluable advice and support, and for helping me pursue my interest in early modern France. Thanks also to Steve Hindle for developing my interest in the history of crime. I would also like to thank all the tutors who I have had at Warwick over the past four years, especially Humfrey Butters, whose inspirational teaching in Venice and at Warwick made me consider postgraduate study.

Thanks to Clarisse Chanellière at the Musée National des Douanes in Bordeaux, whose help with locating and reading the relevant documents made this dissertation possible.

Special thanks to Mr Michael Croft, my GCSE History teacher, whose inspiration has led me to where I am today. If it was not for your ceaseless encouragement and your determination to push me beyond my limits, I would not even have considered A Level History, let alone a degree in History. Your famous phrase 'Knowledge is Power: Detail is King' is still with me today.

I would also like to mention all the ladies of Warwick Women's Rugby Football Club, past and present. Thank you for making my four years at Warwick such a fantastic experience. There are too many of you to mention by name, but you know who you are. Thanks also to Mark for keeping me company over what might otherwise have been a lonely summer.

Thanks also to Emily, Julian, and Anita for humouring me each time we were in France and I insisted on taking us to every historical site. Finally, my biggest thank you of all to my Mum and Dad. Thank you for all your advice, your proof reading, and your patience. Without your encouragement and support, I could not have done this degree, and I will be eternally grateful.

Abstract

This dissertation will examine the crime of smuggling in early modern France from circa 1500 to 1789. Smuggling was extremely common in early modern Europe, but in France it was particularly widespread and often violent. Goods of every kind were smuggled in and out of the country, and especially within the provinces of the kingdom. However, little has been written in English on smuggling in early modern France. As a result, a considerable amount of the secondary sources read are in French. These sources tend to focus on one commodity or one area, yet this dissertation is a much broader examination of the topic, encompassing the entire country and several different commodities. The dissertation also required a visit to the Musée National des Douanes in Bordeaux, which has an archive containing documents relating to the national customs administration. Many of these documents were essential for my topic and period of study and have been included here.

The primary argument of this dissertation is that smuggling occurred as a result of the indirect taxes that the crown levied on different commodities. The administration of the indirect taxation will be examined in chapter one. The second, third, and fourth chapters will discuss the smuggling of salt, wine, and tobacco respectively. Each chapter will begin by discussing how the taxes on these commodities caused them to be smuggled. Subsequently, the nature and methods of smuggling these goods will be examined.

Chapter five will investigate who the early modern French smuggler actually was. The treatment of the tax collectors will be discussed, as well as the question of the increasing professionalisation of smuggling. The involvement of ecclesiasts, soldiers, nobles, tax collectors, women and children will be discussed. The dissertation will conclude that the fundamental cause of smuggling was the harsh fiscal regime and especially the irregular way in which taxes were levied throughout the kingdom.

List of Illustrations

Figure 1: A smuggler at the Franco-Swiss border 4

Figure 2: Royal income, 1600-1617 10

Figure 3: Direction de Besançon, Acquit de Payement et laissez-passer de citoyen Martroy 14

Figure 4: Bureau d'Entrée. Entrepôt des Marchandises venue par acquit-à-caution pour les Colonies Françaises de l'Amérique 15

Figure 5: Carte des Gabelles 24

Figure 6: Les activités d'un grenier à sel 27

Figure 7: Le contrebandier et son chien 33

Figure 8: Les chemins de la contrebande 55

Figure 9 : Troupeaux descendant de la montagne 56

Figure 10: Louis Mandrin 84

Figure 11: Sur le chemin de la contrebande 94

Introduction

Smuggling in early modern France was 'une activité permanente, omniprésente, touchant tous les milieux',[1] and for this reason, it will be the focus of this dissertation. This pursuit, which occupied such a large proportion of the population whilst frustrating the authorities on so large a scale, is inevitably a fascinating area of research. Ruff defines smuggling as 'the illegal movement of goods across internal boundaries or national borders to escape payment of taxes on them'.[2] For the purpose of this dissertation, an expanded and amended version of Ruff's definition will be used. Not only will the illicit physical movement of goods be investigated, but also any means used to avoid the heavy taxes demanded by the French authorities. Thus a broader type of black market for domestic and imported commodities will be discussed, as well as the most recognisable forms of smuggling which we associate with the term today. The period under examination will begin in about 1500 and end around the time of the French Revolution, when the fiscal system, which will be named as the root cause of the huge amount of smuggling which took place, was completely reformed.

A focused study on smuggling in France is undoubtedly lacking in English historiography. There are few works written in the English language which discuss smuggling in France at any length, and as a result, many of the secondary sources which have been consulted for this study are in French. Furthermore, many of these French sources are extremely specific in nature; they may only focus on one

[1] 'A permanent activity, omnipresent, touching all locations', Michel Brunet, *Le Roussillon: Une société contre l'Etat, 1780-1820* (Toulouse, 1986), p. 73.
[2] Julius Ruff, *Violence in Early Modern Europe* (Cambridge, 2001), p. 239.

comparatively small region, for example Brittany, Normandy, Roussillon or Franche-Comté, or on one commodity, usually salt, tobacco or wine. This dissertation aims to achieve a much broader study, encompassing all areas of the country and focusing on several of the commodities which were commonly smuggled, a feat which, to the author's knowledge, has yet to be accomplished. Perhaps this plan is too ambitious; may the readers judge for themselves.

Undoubtedly a massive proportion of the French population was involved with smuggling in some way, whether it be producing contraband products for the smugglers, physically transporting the items, selling them, or consuming them. Smuggling was arguably more concentrated in the border territories, such as the boundaries between France and Spain, or Switzerland, the craggy maritime coastlines, the internal boundaries separating the highly taxed regions from those which paid fewer or no taxes, or free ports such as Dunkirk, where smuggling was rife.[3] For the inhabitants of these regions, smuggling offered a veritable profession, and in many cases, it became a family tradition.

Different regions specialised in the smuggling of one or more specific commodities, Near the Swiss border, for example, a flourishing traffic in cambric, Swiss lawn and printed cotton existed,[4] and by the eighteenth-century a thriving tobacco trade had been developed here, as well as in Roussillon and in the north of the country. Similarly, the borders between the *pays rédimés*, with their very low salt prices, and the borders of the *pays de grandes gabelles*, were hives of

[3] Pierre Dardel, *Navires et marchandises dans les ports de Rouen et du Havre* (Paris, 1963), p. 276.
[4] Olwen Hufton, *The Poor of Eighteenth-Century France* (Oxford, 1974), p. 286.

contraband activity.[5] The Pyrenees saw the extensive smuggling of various items between France and Spain along well-trodden mountain paths (see Figure 8). Surprisingly, contraband gold and silver was common here,[6] as was the movement of numerous other items such as planks and beams, chestnut staves, wax, silk, leather, drills for the paper industry, fruit, and other foodstuffs. The smuggling of grain was also very common here. In Roussillon, an excess was produced, and as a consequence, grain prices there were very low, whereas just over the border in Spain, where fields had been replaced by vineyards leading to a shortage of wheat, demand, and therefore prices, were high. Thus, despite the fact that to do so was illegal, huge quantities of grain were transported to Spain. Similarly, during the eighteenth century, vast numbers of livestock were led over the mountains into Spain; in 1793 21,959 sheep were secretly exported there.[7]

The smuggling of illicit books must also be considered. In the aftermath of the Reformation, illegal religious books were smuggled into France from Switzerland, so much so that in 1543 the Faculty of Theology in Paris published an Index of censured books, consisting of works by Calvin, Luther, Zwingli, Erasmus, Marot and Brenz.[8] Not only were booksellers and printers found guilty of selling these books in Paris burnt at the stake, but so were the humble rural *colporteurs* who smuggled the works into France.[9] Obviously the law was largely ignored, since this illicit book trade continued into the eighteenth century when we see instead

[5] George Tennyson Matthews, *The Royal General Farms in Eighteenth Century France* (New York, 1958), p.108.
[6] Brunet, *Le Roussillon*, p. 89.
[7] Ibid., pp. 80-86.
[8] James K. Farge, *Orthodoxy and Reform in Early Reformation France: The Faculty of Theology of Paris, 1500-1543* (Leiden, 1985), pp. 215-216.
[9] R. J. Knecht, *The Rise and Fall of Renaissance France: 1483-1610* (2nd edn, Oxford, 2001), p. 186.

illegal books of the Enlightenment being published in Switzerland and smuggled into France, as well as Bibles which had been banned following the counter-reformation.[10]

Figure 1, A smuggler at the Franco-Swiss border, from Eric Delacroix, Douane et contrebande dans le Haute-Doubs (Pontarlier, 1992), p. 39.

Individual rural smugglers would carry their loads in heavy bundles on their backs, oblong in shape, usually weighing between twenty-five and thirty-five kilograms, depending how strong the smuggler was.[11] A typical smuggler and cargo can be seen in figure 1, and although this is a photograph taken after our period ends, it helps us imagine what it was like to be a smuggler; the methods and equipment used for this type of smuggling had barely changed. The nineteenth-century historian Jules Lefizelier described the early modern French smuggler : 'l'alerte gars manceau, pieds nus, couvert de sa peau de chèvre, armé de la longue *ferte* avec laquelle il franchit haies et fossés, s'élance suivi de son chien fidèle.'[12] Such an occupation attracted 'une jeunesse avide de connaître la vie différente que la contrebande leur offre, avec ses courses harassantes et risquées, et ses longues

[10] Eric Delacroix, *Douane et contrebande dans le Haute-Doubs* (Pontarlier, 1992), p. 42.
[11] Ibid., p. 43.
[12] 'The alert lad from le Mans, barefoot, covered in his goat skin, armed with his long iron bar with which he crosses hedges and ditches, goes forth accompanied by his trusty dog', Jules Lefizelier, *La gabelle dans le Maine et l'Anjou (1515-1789)* (Laval, 1869) [consulted at http://www.lamayenne.fr/uploadfiles/publications/8004/FR-AD53-BN-0139.pdf.V24.aspx], p. 3.

fêtes au cafés après le passage réussi.'[13] As both of these sources confirm with their language referring to 'gars' and 'jeunesse', youth is vital here, since the professional smuggler in the border region must have been physically fit to undertake such a demanding profession.

Any discussion of smuggling must first begin with an examination of its causes. As mentioned above, taxation in France is the key to the causes of smuggling. To say the least, the early modern French fiscal system was complicated, confusing, contradictory, and subject to enormous regional differentiation; giving true justice to the complexity of it could take up the entirety of this study. The main direct tax levied in early modern France was the *taille*. In general, in the north of the country, it was paid by those people of non-noble status and was known as the *taille personnelle*, whereas in the south, it was levied against non-noble property and was known as the *taille réelle*.[14] However, this direct taxation did not directly encourage smuggling, it only so impoverished those who were forced to pay it that they would seek to increase their diminished incomes by resorting to illegal activity out of necessity. The types of taxation that led to smuggling in a more immediate way were the indirect taxes levied by the government. These can be broadly divided into three types. Firstly there was the *gabelle*, the hated and extortionate salt tax, the cause of many revolts and the most common form of smuggling. Secondly, there were the *aides*, the sales tax levied on various goods, most of which were alcoholic beverages, and usually wine.

[13] 'Youngsters eager to know the different life that smuggling offered to them, with its exhausting and risky mountain paths, and its long celebrations in the cafés when the expedition had succeeded.', Delacroix, *Douane et contrebande dans le Haute-Doubs*, p. 37.
[14] Donna Bohanan, *Crown and Nobility in early modern France* (Basingstoke, 2001), p. 34.

Thirdly, the state levied the *traites*, taxes originating from medieval royal overlordship rights. These were transit fees on items imported and exported into the kingdom, and also within it from province to province.[15] As will be shown later, it became too much of a burden for the crown to collect these numerous indirect taxes of their own accord, and so they would employ others to do so on their behalf, leasing out the duty to various tax 'farmers'. The first chapter will discuss these *Fermes*, the different types of taxation, the regional differences, the tax collectors, the responses of the people, and how all of these factors encouraged smuggling.

Despite the considerable list of commodities which were smuggled in and out of France, and within it, this study must nonetheless be confined to examining just three in detail; salt, wine, and tobacco. These will be discussed in the second, third and fourth chapters. Both wine and salt were essential products. Salt was used for preserving food and raising livestock, and people had to drink wine because the water made them ill. Although neither were difficult to obtain, they were not easily and universally produced, a factor which the state attempted to take advantage of by charging the merchant for transportation, and the consumer for buying them.[16] In accordance with this, both were taxed according to their availability. For example, it was impossible to enforce a salt monopoly in Brittany since so much salt was produced exceedingly cheaply there. Yet since wine had to be imported into the province, because only the bishopric of Nantes produced it, Bretons paid the most expensive wine taxes in the kingdom. Similarly, in Burgundy

[15] James B. Collins, *The State in early modern France* (Cambridge, 1995), pp. 18-19.
[16] Yves-Marie Bercé (trans. Amanda Whitmore), *History of Peasant Revolts: The Social Origins of Rebellion in early modern France* (Cambridge, 1990), p. 242.

where wine flowed like water, comparatively fewer wine taxes were levied, but the *gabelle* was extremely high because all salt had to be imported.[17] As for tobacco, with its increasing importation and its growing popularity as a luxury commodity, taxation was formally introduced in 1629[18]and it became part of the General Farms after 1730.[19] The second, third and fourth chapters of this study will look at these three commodities in detail, examining the high taxation levied on them and why a thriving contraband economy thrived, whilst giving examples of contemporary smugglers and their methods.

Finally, the fifth chapter discuss the people involved with smuggling in early modern France, whether they were the perpetrators or those who tried to prevent it. The *gabelous*, the employees of the *Ferme* charged with collecting the hated taxes, and the violence that they suffered at the hands of an over-taxed population, will be looked at. The chapter will examine who the smuggler actually was, considering the extent to which smuggling became increasingly professionalised in the eighteenth century, or whether it was mostly practised by the casual petty smuggler who dabbled in the trading of contraband products from time to time in order to supplement meagre incomes. The extent of the involvement of women, young children, the nobility, and ecclesiasts will also be discussed. The punishment of smugglers by the authorities will also be examined; the brutal execution of the most famous smuggler of the era, Louis Mandrin, will be compared to examples of leniency from the courts. The chapter will show that, although most smugglers

[17] Collins, *The State in early modern France*, p. 20.
[18] Jacob Myron Price, *France and the Chesapeake: A History of the French Tobacco Monopoly, 1674-1791, and of its relationship to the British and American Tobacco Trades* (Michigan, 1973), p. 11.
[19] Matthews, *The Royal General Farms in Eighteenth-Century France*, p. 117.

were individual small-scale operators, the profession was made famous by Robin Hood-like figures such as Mandrin.

This study will conclude by laying the blame of the increasing incidence of smuggling in early modern France on the confusing and unfair system of French indirect taxation, and the extortionate extractions demanded by the tax farmers.

Chapter 1: The Taxation

This study begins with an examination of the early modern French fiscal system since, arguably, no other factor encouraged smuggling to the same extent. As was characteristic of this period, taxation continued to be subject to massive regional differentiation. For direct taxation purposes, during this period, the kingdom was divided between the *pays d'élections* and the *pays d'états*. The *pays d'élections* had always been heavily taxed. It was essentially the old Capetian kingdom, covering the land between the Somme in the north and the Cher in the centre of the country; and from the Couesnon, east of Brittany, to the Meuse, west of Alsace Lorraine.[20] The *pays d'états* had only recently become part of the kingdom; these provinces were Burgundy, Brittany, Languedoc, Provence, Béarn, Guyenne, and Dauphiné. As compensation for losing their independence, they were allowed to keep some of their traditional privileges, their provincial Estates and their own means of collecting taxes. Despite the fact that the combined inhabitants of these provinces made up almost a third of the taxable population, they only produced about one tenth of the total tax collected.[21]

Another characteristic of the period was a dramatic increase in every kind of tax. At the beginning of the period, in 1515, the crown revenue amounted to approximately 4.9 million *livres*, about 2.4 million *livres* of which was attributable to direct taxation, the *taille*. The *aides* accounted for about 800,000 *livres* and the

[20] Pierre Goubert (trans. Ian Patterson), *The French Peasantry in the Seventeenth Century* (Cambridge, 1986), p. 189.
[21] Mack P. Holt, 'Redrawing the Lines of Authority' in Mack P. Holt (ed.), *Renaissance and Reformation France, 1500-1648* (Oxford, 2002), p. 217.

gabelle about 284,000 *livres*.[22] As new taxes were introduced and old taxes increased, by 1544 the *taille* brought in about 4.6 million, and the *aides* and *gabelle* together contributed about 2.15 million to the royal treasury.[23] The degree to which the sums collected increased during this period is obvious when we see that in Languedoc in 1677, over five million *livres* worth of direct taxes alone were collected, and 8.2 million *livres* worth of indirect taxes, of which 2.6 million was collected from salt alone.[24] This increase in indirect taxes can be seen in figure 2.

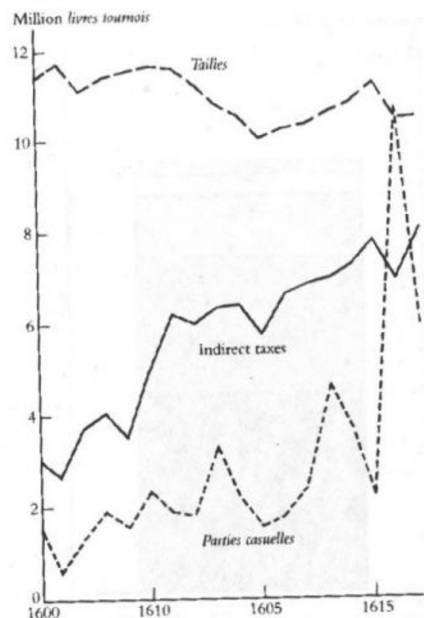

Figure 2, Royal income, 1600-1617, from Mark Greengrass, France in the Age of Henri IV: The Struggle for Stability (London, 1984), p. 291.

These mounting levies are not surprising, considering that in 1559 the crown's debt, forty-three million *livres*, was three times its income, and the interest alone

[22] Knecht, *The Rise and Fall of Renaissance France*, p. 19.
[23] Ibid., p. 91.
[24] William Beik, *Absolutism and Society in Seventeenth-Century France: State Power and Provincial Aristocracy in Languedoc* (Cambridge, 1995), p. 260.

was costing eight million *livres*.[25] The growing demands hit the lower sorts of society, who were already carrying the heaviest tax burdens, the hardest. In the years before the French Revolution, very little had changed. In 1774, on the death of Louis XV, the total income of the crown came to 184,473,343 *livres*, whilst the annual expenditure came to about 210 million *livres*, resulting in an annual deficit of 25,526,657 *livres* (see Appendix 2).[26]

One type of indirect taxes, the *traites*, were the transit fees collected across the kingdom. To the royal treasury, in terms of yield, they were initially probably of least value. They were also extremely hard to define, since *traites* included anything from international customs duties, to the remnants of medieval seigneurial rights, river tolls, and entry at city gates. For example, at Pont-St-Pierre in Normandy, the local barons collected a vast series of duties on the river Andelle, including fees for transporting timber, a tax for transporting wine, a tax for boats loading timber at the junction with the Seine, as well as a monopoly on fishing.[27] Cargo travelling on the river Loire between Orléans and Nantes, not such a large distance, had to stop at least twenty times to pay local transit fees.[28] Such a complex mixture of *traites*, and ways of administering them, complicates the fiscal system to such an extent that it practically becomes an invitation to smuggle. However, Matthews attempts to simplify the *traites* by dividing them into three categories in an attempt to define them: the primary, secondary and tertiary

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[25] Mack P. Holt, 'The Kingdom of France in the Sixteenth Century' in Mack P. Holt (ed.), *Renaissance and Reformation France, 1500-1648* (Oxford, 2002), p. 19.
[26] Musée National des Douanes, Bordeaux, FM 1895 cote 95, Etat des finances de la France en 1774, année de la mort de Louis XV, 1774.
[27] Jonathan Dewald, *Pont-St-Pierre, 1398-1789: Lordship, Community and Capitalism in early modern France* (Berkley, 1987), p. 216.
[28] Collins, *The State in early modern France*, p. 19.

traites. The primary *traites* were duties charged on the import and export of cargo between France and foreign countries, and were collected only along the international borders. The secondary *traites* were the local tariffs charged between different internal regions and were charged on nearly every type of item in transit. According to Matthews, 'the ossified secondary *traites* produced low yields at high costs, interminable law suits, and an inordinate amount of petty smuggling … in the eighteenth century they were more of an irritant than a positive burden upon internal trade.' As for the tertiary *traites*, Matthews goes on to say that 'any attempt to define or describe the content of the tertiary *traites* is foreordained into incompleteness',[29] and they are for the most part the types of *péages* and tolls as already described above.

The French fiscal system was somewhat reformed by Colbert, minister of Louis XIV. Direct taxes continued to be levied according to the old system, but some 'glaring abuses' were removed and the *traites* system was improved.[30] In his *tarif général* of 1664, Colbert united what was by and large the old *pays d'états*, removing some of their local privileges and unifying their customs rights. These provinces, after this date known as the *cinq grosses Fermes* because the *tarif* unified five previously separate *Fermes*, could now trade freely within their own borders. They could not trade tax-free anywhere else, however. Two more groups of regions were included in this tariff; firstly, *les provinces réputées étrangères*, in other words, those considered to be foreign according to the terms of the *tarif* of 1664, and secondly, *les provinces dites de l'étranger*, the provinces most recently

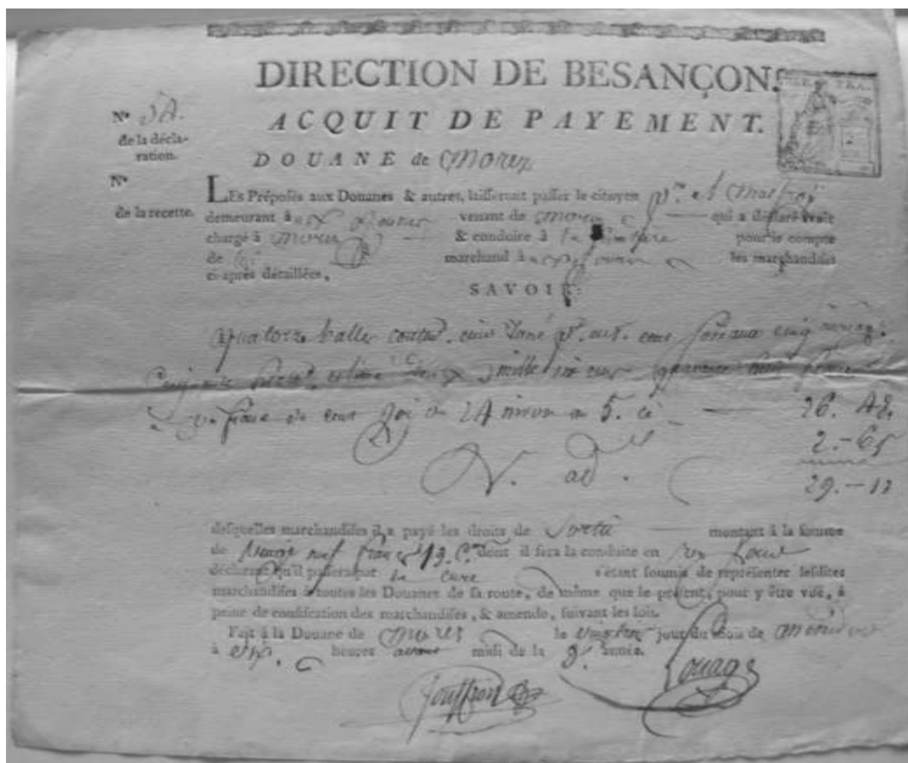
[29] Matthews, *The Royal General Farms in Eighteenth Century France*, pp. 132-137.
[30] Robin Briggs, *Crisis in early modern France, 1560-1715* (Oxfrod, 1998), p. 140.

united with France.[31] Each region was separated from its neighbour by an interior customs barrier, and heavily taxed products which would have paid high dues at the customs houses were commonly smuggled for this very reason.[32] Roussillon was in this period one of the *provinces réputées étrangères*. Its small territory was surrounded and harassed by customs boundaries which separated it from Spain and Languedoc and charged taxes on every sort of merchandise entering or leaving the province. This already sufficiently complicated the fiscal status of the Roussillon, but it was made worse by the fact that the province was also divided internally into fiscal *circonscriptions*, inherited from the medieval past, where each seigneurial lord charged taxes on the internal transportation of all cargo.[33] Roussillon is a perfect example of the mixture, overlapping and confusion between the three types of *traites* as described by Matthews, and it goes without saying that as a result of this excessive and confusing taxation, smuggling flourished here.

The crucial basis for administering the *traites* was with the sworn declarations signed by the owner or merchant when his cargo moved across the customs lines. The General Farms created blank forms which were filled in accordingly, detailing the place of origin, destination, weight, measure, quantity and value. Using the sworn declarations completed by the merchant, the customs officer would inspect the cargo and verify the authenticity of the declaration. According to the officer's verification certificate, the tax receiver would calculate

[31] Marcel Marion, *Dictionnaire des institutions de la France au XVIIe et XVIIIe siècles* (Paris, 1969), p. 539.
[32] Mlle Boudouard, 'La contrebande' in Raymond Gassin (ed.), *Etudes de droit pénal douanier* (Paris, 1968), p. 15.
[33] Michel Brunet, *Contrebandiers, mutins et fiers-à-bras : les stratégies de la violence en pays catalan au XVIIIe siècle* (Canet, 2001), pp. 11-12.

the duties due. When the merchant was presented with his tax bill, he could either pay it there and then, or he could request an *acquit-à-caution* which showed that his goods had been declared but that he would pay the dues at another customs house. If he did not pay what was demanded before the *acquit* was forfeited, the merchant would be liable to be prosecuted for fraud and would be forced to pay the taxes demanded at four times the normal rate.[34] Examples of eighteenth century sworn declarations can be seen in Figures 3 and 4. Figure 3 is an *acquit-à-caution* given to Monsieur Martroy, inhabitant of Rousses, who was travelling with his cargo from Moretz to the frontier. He had temporarily postponed the required payment of twenty-nine francs thirteen centimes which he would pay later on at one of the customs houses along his route.



DIRECTION DE BESANÇON.

ACQUIT DE PAYEMENT.

N° de la déclaration.

N° de la recette.

DOUANE de

LEs Préposés aux Douanes & autres, laisseront passer le citoyen demeurant à venant de qui a déclaré être chargé à & conduire à pour le compte de marchand à les marchandises ci-après détaillées,

SAVOIR:

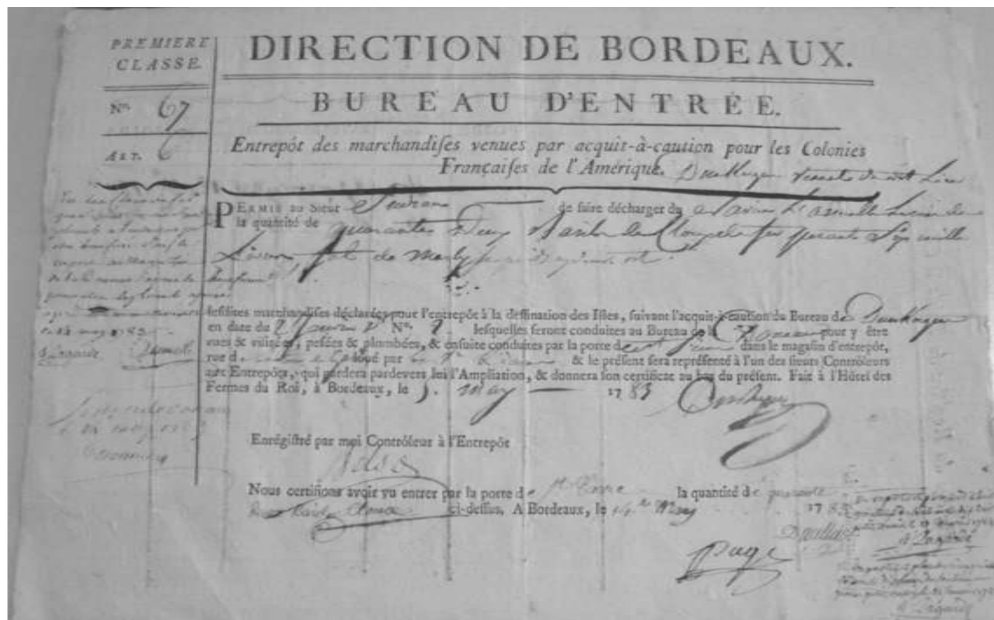
26. 48.
2.–65
29.–13

desquelles marchandises il a payé les droits de montant à la somme de dont il fera la conduite en déclarant qu'il passera par s'étant soumis de représenter lesdites marchandises à toutes les Douanes de sa route, de même que le présent, pour y être vu, à peine de confiscation des marchandises, & amende, suivant les lois.

Fait à la Douane de le jour du mois de à heures midi de la année.

Figure 3, Musée National des Douanes, Bordeaux, FM 2464 Cote 119, Direction de Besançon, Acquit de Payement et laissez-passer de citoyen Martroy, demeurant aux Rousses venant de Moretz. 23 messidor an 6, 1797.

[34] Matthews, *The Royal General Farms in Eighteenth Century France*, pp. 140-141.



PREMIERE CLASSE.

N° 67

ART. 6

DIRECTION DE BORDEAUX.

BUREAU D'ENTRÉE.

Entrepôt des marchandises venues par acquit-à-caution pour les Colonies Françaises de l'Amérique. [illegible]

PERMIS au Sieur [illegible] de faire décharger du [illegible] la quantité de [illegible]

lesdites marchandises déclarées pour l'entrepôt à la destination des Isles, suivant l'acquit-à-caution du Bureau de [illegible] en date du [illegible] N°. [illegible] lesquelles seront conduites au Bureau de [illegible] pour y être vues & visitées, pesées & plombées, & ensuite conduites par la porte de [illegible] dans le magasin d'entrepôt, rue d[illegible] loué par [illegible] & le présent sera représenté à l'un des sieurs Contrôleurs aux Entrepôts, qui gardera pardevers lui l'Ampliation, & donnera son certificat au bas du présent. Fait à l'Hôtel des Fermes du Roi, à Bordeaux, le 5. May 1783 [illegible]

Enrégistré par moi Contrôleur à l'Entrepôt [illegible]

Nous certifions avoir vu entrer par la porte de [illegible] la quantité de [illegible] ci-dessus, A Bordeaux, le [illegible] May 1783 [illegible]

Figure 4, Musée National des Douanes, Bordeaux, Cote 8R1, Bureau d'Entrée. Entrepôt des Marchandises venue par acquit-à-caution pour les Colonies Françaises de l'Amérique, 1783.

Figure 4 is the declaration for Sieur Sidrau giving permission for him to unload sforty-two barrels of iron nails weighing six thousand pounds after being admitted to the city through the Saint Pierre gate on 5 May 1783. Such examples illustrate well the strict controls which goods had to pass through, and it is not surprising that many would have taken steps to fraudulently avoid paying these dues.

The increasing indirect taxation, as described earlier in this chapter, did not come without its drawbacks, since the growing income came as a result of the invention of the tax *Fermes*. These tax farms have already been briefly described as those individuals charged with collecting indirect taxes on behalf of the king. The rearrangement of indirect taxation is usually attributed to Maximilien de Béthune, Baron of Rosny, who, at seventeen years of age, had joined the service of the future Henri IV. He was made the Duke of Sully in 1606, and it is by this name that

he is known to historians.[35] His 'relentless efforts to secure the best value possible for the crown'[36] meant that, thanks to Sully's efforts, the income from indirect taxation increased. Unlike the *taille*, indirect taxes could not be collected by royal officers because to do so needed constant surveillance of innumerable points of sale or transit. Obviously the king wanted his taxes to produce an immediate and regular income, yet the revenue collected varied greatly according to the economic climate. Thus, the tax collection duties would literally be auctioned for a large sum to a company formed for such a function, who would then 'farm' the taxes and keep the profits. The highest bidder would pay a lump sum to the king, amounting to approximately the amount that the specified indirect tax was predicted to produce, and then he would levy the tax himself by employing his own agents, and often subcontracting his *Ferme*.[37]

One such agreement was signed in 1619. Antoine Feydau, responsible for farming out the *aides* in the whole of the country, agreed to subfarm the whole area to three associates, Guérin, Le Comte, and Delahaye, who in turn subdivided their territories. This worked well in everyones favour, for Guérin and associates had paid Feydau 73,917 *livres* for their contracts, yet they collected 88,500 *livres*, a profit for each of nearly twenty per cent. If we assume that the subcontractors of Guérin and associates, and Feydau himself, made a modest profit of five per cent, then it would have cost the taxpayers over 90,000 *livres* to pay the king 70,000

[35] Yves-Marie Bercé (trans. Richard Rex), *The Birth of Absolutism: A History of France, 1598-1661* (Basingstoke, 1996), p. 19.
[36] Greengrass, *France in the Age of Henri IV*, p. 144.
[37] Tapié, *France in the Age of Louis XIII and Richelieu*, p. 59.

livres, a difference of about thirty-two per cent.[38] It was widely known by the increasingly impoverished tax payers that the tax farmers made such a profit at their expense, and when it is considered that they paid at least half of their daily wage for a weeks worth of low quality bread for one person,[39] one can sympathise with the hate that they felt for the *Fermiers*, a hate which, as we will see later, regularly manifested itself. One contemporary complained that,

> 'la ferme est alliée avec d'autres monstres que l'on appelle gabelle et octroi ; ils sont tous horribles et puissants ; ils ont des troupes à leur solde, nuit et jour sur pied et font impunément leurs patrouilles et leurs pillages ils ont presque détruit tout le commerce et les manufactures du royaume par leurs vexations … Demandons au roi qu'il enchaîne le premier monstre et ses alliés.'[40]

Unfortunately, it would not be until the Revolution that these demands were met.

The *octrois* monster mentioned so passionately in this speech was a type of *droit d'entrée*, or entry tax. The earliest document found relating to such a tax in Paris dates back to 1121.[41] Like many of the other secondary taxes, the *octrois* were only meant to be temporary means of raising money in order for towns throughout the kingdom to pay for their defences,[42] yet like the other taxes, they became permanent fixtures. They were sometimes wholesale or retail taxes within

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[38] William Beik, *A Social and Cultural History of early modern France* (Cambridge, 2009), pp. 148-149.
[39] Natalie Zemon Davis, *Society and Culture in early modern France: Eight Essays* (Cambridge, 1987), p. 24.
[40] 'The farm is allied with other monsters that we call the *gabelle* and *octroi*; they are all horrible and powerful; they all have troops at their side, night and day and with impunity they carry out their patrols and their pillaging, nearly destroying all the commerce and manufactures of the kingdom with their vexations … Ask the king that he chains up the first monster and its allies.' Opinion of M. Serane, Deputy of the Herault, in Delacroix, *Douane et contrebande dans le Haut-Doubs*, p. 13.
[41] Edouard Feugère, *L'Octroi de Paris: Histoire et administration* (Paris, 1904), p. 1.
[42] Potter, *A History of France*, p. 154.

the towns, but usually they were tolls charged upon entering the city. An edict of 1647 converted the municipal *octrois* into royal *octrois,* meaning that the profits would go to the king instead of the towns themselves, yet town authorities were allowed to double what they already charged so that they could send half to the king and keep the other half for themselves.[43] The term *octroi* originally comes from the verb 'octroyer', meaning 'to grant'. The king would grant in the sense that he would issue letters patent authorising town authorities to collect these taxes for their own profit. François I introduced the *cinq sols des fortifications* in 1544 to improve the city's defences, and the *octroi des fontaines* in 1597 to improve fountains and to pave the city. Louis XIII introduced the *cinq sols des pauvres* in 1613 to help the poor and the *cinq sols des bastardeaux* in 1630 for the construction of dykes and docks, the *vingt sols de Sedan* to cover the cost of the thousands of men responsible for the defeat of that town, and the *vingt sols de l'Hôpital géneral* in 1658 to house beggars and vagabonds who would otherwise have caused scandal.[44]

In order to avoid paying these numerous taxes, people would attempt to smuggle their goods past the employees of the farms who were collecting them. Nowhere was this as common as in Paris. Originally the toll gates had been placed outside the city, usually in open fields, connected by a path, with unobstructed views. But during the seventeenth century, the population grew at an incredible pace and this open space was filled with houses and gardens, a veritable maze of buildings, and the communications path was lost. Thus, the *droits d'entrées*

[43] Matthews, *The Royal General Farms in Eighteenth Century France*, p. 166.
[44] Feugère, *L'Octroi de Paris* , pp. 1-4.

became impossible to regulate and the city was richly supplied with goods which did not pass through the customs houses.[45]

The smuggling had become so bad that Antoine-Laurent Lavoisier, of the General Farms, made the suggestion of building a wall to separate the city from the suburbs. The crown agreed with his proposition, and although the *Ferme* supervised the construction of the wall, and took the credit for it, it was actually paid for by the royal treasury.[46] Construction of this wall began in 1784 in an attempt to separate the city itself, which paid all the different kinds of import taxes, and the rest of the suburbs, which did not. According to Dion, the construction 'fut commencée … sans bruit, et d'une manière qui trahissait les appréhensions du gouvernement.'[47] The wall was certainly grandiose; it was taller than a man's head, thick, and containing sixty-six ornately sculpted stone archways containing the new wooden toll gates. Within the walls, a new communications road was built, known as the *ronde*, and around the outside, much of the suburbs were demolished to leave space for a wide boulevard. By 1787 2,853,000 *livres* had been spent on it, and in 1788, 3,600,000 was put aside in anticipation of its completion. By 1789, fifty-five of the sixty-six gates had been completed.[48] The important point here is that, even though the new *enceinte des Fermiers Généraux* might have dramatically reduced smuggling, it disgusted a significant proportion of the population and, more importantly, the impoverished majority, who saw it as a

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[45] Matthews, *The Royal General Farms in Eighteenth Century France*, p. 172.
[46] Eugene White, 'France's Slow Transition from Privatized to Government-Administered Tax Collection: Tax Farming in the Eighteenth Century', *Department Working Papers* (2001), p. 10, consulted at ftp://snde.rutgers.edu/Rutgers/wp/2001-16.pdf
[47] 'commenced … without a sound, and in a manner which betrayed the apprehensions of the government', Roger Dion, *Histoire de la vigne et du vin en France des origines au XIXe siècle* (Paris, 1959), p. 511.
[48] Matthews, *The Royal General Farms in Eighteenth Century France,* pp. 172-173.

'symbol of the "tyranny" of the tax farmers; the expenditure of such great sums on ornamenting an instrument of "fiscal oppression" during a time when the poor of Paris were suffering economic distress was regarded as offensive.'[49] It is for this reason that this 'seventh wall' was the first victim of the Revolution.

[49] Ibid., p. 173.

Chapter 2: The Salt

The *gabelle,* the tax on salt, was undoubtedly the most hated of all the taxes levied in early modern France. It was subject to more regional differentiation than the rest of the indirect taxes, and it also led to the most violence. According to Lefizelier, 'de toutes les inventions fiscales de l'ancien régime, nulls plus inique, plues vexatoire, plus lourdement écrasante pour le people que l'impôt sur le sel.' Writing only ninety years after the beginning of the French Revolution, it is interesting that he writes that 'le souvenir de la *Gabelle* n'y est pas éteint. A ce mot abhorré, nous avons vu, dans notres enfance, d'anciens paysans s'animer, reliever leur têtes blanchies et, émus encore, nous dires les vexations inouies qu'eux et leurs pères avaient endurés.'[50] The word *gabelle* has its origins from a combination of the Arabic *quabala*, Hebraic *gab*, and Latin *gabellum*, all of which mean tax. The Sicilians were the first to charge a salt tax in 1320. Philip le Bel of France followed suit soon afterwards, as did the authorities of Bavaria.[51] A monopoly on salt was a profitable investment, since salt was vital for so many aspects of early modern life: for use in cooking, for preserving food, for making cheese and for raising livestock.[52] A contemporary of the hamlet of Fontanills in Roussillon wrote that

[50] 'Of all the fiscal inventions of the *ancien regime*, none were more unjust, vexatious, or heavily crushing for the people than the tax on salt … The memory of the *gabelle* is not extinguished. At this abhorred word, we have seen, in our childhood, elderly peasants become animated, raise their pale heads and, emotional again, tell us of the unjust vexations that they and their fathers endured' in Lefizelier, 'La gabelle dans le Maine et l'Anjou', p. 2.

[51] E. Ritz, 'The History of Salt: Aspects of Interest to the Nephrologist' in *Nephrol Dial Transplant* 11 (1996), p. 975.

[52] Malcolm Greenshields, *An Economy of Violence in early modern France: Crime and Justice in the Haute Auvergne, 1587-1664* (Pennsylvania, 1994), p. 11.

'l'acide des herbages de ces contrées les met dans l'obligation de donner du sel à leur bestiaux … chaque cent bêtes consument par mois en sel huit livres, que cette nourriture est de toute nécessité.'[53] The fact that salt was so essential, required in such large quantities, and often so heavily taxed, explains why the tax was so universally hated.

As the kingdom was divided for the administration of the *traites*, so was it divided for the administration of the *gabelle*. The reasoning behind this is understandable: the state could only realistically enforce a monopoly if they could tightly control the purchasing of the product. Thus, in areas where salt was readily available from sea water or salt mines, high taxes were not possible to demand. As a result, the country was divided into six distinct areas according to the availability of the salt. These were the *pays de grande gabelle, pays de petite gabelle, pays rédimés, pays de salines, provinces franches* and *pays de quart-bouillon*. These distinct areas can be seen in Figure 5.

Firstly, the largest area, the *pays de grandes gabelles*, consisted of Ile-de-France, Orléanais, Berry, Burgundy, Champagne, Picardie, and part of Normandy. Since these areas had no means of producing their own salt, they were charged the maximum amount of money to consume it. Throughout this region, the official price of salt could be anything from 54 *livres* 10 *sols* to 61 *livres* 19 *sols*[54] per *minot.*[55] The people here also had to endure the *sel de devoir*, a compulsory salt

[53] 'The acidity of the grass in these countries obliges people to give salt to their beasts … every hundred beasts consume eight pounds of salt per month, so this nourishment [salt] is extremely necessary.' Brunet, *Contrebandiers, mutins et fièrs-et-bas*, p. 20.
[54] Bernard Briais, *Contrebandiers du sel: La vie des faux sauniers au temps de la gabelle* (Paris, 1984), p. 11.
[55] About 49kg (see Appendix 1).

purchase from the *greniers*, or depots, of the local salt tax farm, whereby they were forced to buy a minimum amount of salt per person. When children reached adolescence at about twelve or thirteen years of age, they began to be 'assessed for salt' and would have to be included in the compulsory purchase. The authorities believed that forcing people to buy a certain quantity of salt would mean that they would not have to buy their salt from salt smugglers.[56] A family of four would pay about 18 *livres* 3 *sols* for their obligatory salt purchase, an extortionate amount, when one considers that the average labourer only earned twelve *sols* a day.[57] According to Arthur Young, the late eighteenth-century Englishman who documented his travels in France, the average wage had risen to approximately nineteen *sols* for the labourer and thirty *sols* for the mason or carpenter,[58] yet we must consider that the compulsory purchase price of salt undoubtedly also increased. As with every other tax, the high price of salt here was of no consequence to the privileged, since they regularly received free salt, or paid a very low price for it as a mere gesture, a fact which invariably infuriated the peasants, particularly those who lived on the border with the exempt regions and were buying salt from the Farm at twenty times the price it cost them to produce it.[59]

Secondly, the *pays de petite gabelle* was fairly similar, in the sense that people were forced to buy their salt from the royal *greniers*, but they were not forced to buy a minimum amount per person.[60] This area consisted of Lyonnais,

[56] Goubert, *The French Peasantry in the Seventeenth Century*, p. 57.
[57] André Besson, *Contrebandiers et gabelous* (Paris, 1989), p. 33.
[58] Arthur Young, *Travels in France During the Years 1787, 1788 & 1789* (2 vols, Dublin, 1793), II, p. 314.
[59] Goubert, *The French Peasantry in the Seventeenth Century*, p. 200.
[60] Besson, *Contrebandiers et gabelous*, p. 33.

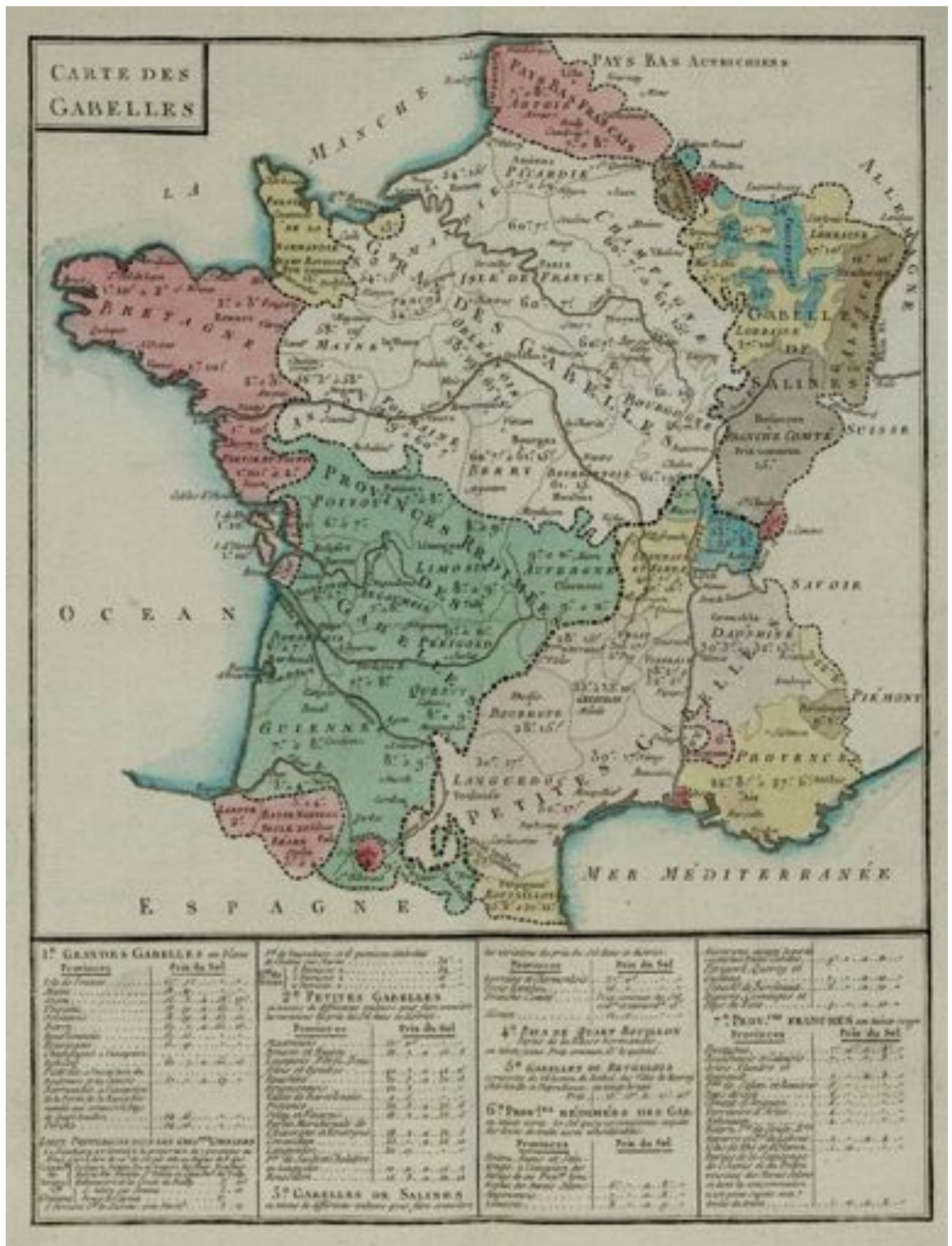

Figure 5 'Carte des Gabelles' in Jacques Necker, Compte rendu au Roi, par M. Necker, Directeur Général des Finances. Au mois de Janvier 1781. Imprimé par ordre de sa Majesté, p. 117. [consulted at http://find.galegroup.com/ecco/infomark.do?action=interpret&contentSet=ECCOArticles&type=multipage&tabID=T001&docId=CW104635879&prodId=ECCO&source=gale&docLevel=FASCIMILE&version=1.0&userGroupName=warwick&]

Dauphiné, Provence and Languedoc. Salt in this *pays* could cost anything from between 15 *livres* 8 *sols* and 57 *livres* 10 *sols* per *minot*.[61] The reason for such a considerable difference is because the *pays de petite gabelle* included both the Lyonnais, landlocked and without any means of acquiring salt, and Languedoc and Provence, which produced their own salt in the Mediterranean salt pans, therefore forcing the *Ferme* to lower their prices there.

The third region was the *pays de salines*, which produced its own *sel gemme*, or rock salt, from mines. This region contained Alsace, Lorraine, and Franche-Comté. The price of salt here ranged from 12 *livres* 10 *sols* to 36 *livres* per *minot*. The fourth region was the *pays de quart bouillon*, essentially the territory of Normandy, so called because the people here could easily produce their own salt by boiling salt water in special containers. The price of salt here was a simple thirteen *livres* per *minot*. The salt production here could be rather irregular, since yield was very much dependent on the annual climate.[62] The fifth region was the *provinces franches*; Artois, Flanders, Béarn, Brittany, Aunis and Saintonge. They paid no tax on their salt, just the merchant's price of between 1 *livres* 10 *sols* and eight *livres* per *minot*. These were relatively newly added territories whose terms of acquirement were that they remained exempt from the French *gabelle*.[63]

The sixth region, the *pays rédimés* in the southwest, is the most complicated of the six regions. At the beginning of the period, the area paid a low salt tax. In 1541, however, François I introduced a new tax on salt which would

[61] Briais¸ *Contrebandiers du sel*, p. 11.
[62] Alain L'Homer et Charles Piquois, *Baie du Mont-Saint-Michel : Les anciennes salines* (Laval, 2002), p. 87.
[63] Ibid., p. 11.

have made the southwest pay the same price for salt as the *pays de grande gabelle*, even extending this to salt for export and fish curing. After a serious level of armed resistance and rebellion, the ordinance was revoked.[64] However, the plans were not truly abandoned, and Henri II again attempted to introduce royal *greniers* into the area. The rebellion reached the city of Bordeaux, ending with suppression at the hands of ten thousand royal troops and hundreds of cruel executions. Despite his success, Henri recognised that the *gabelle* was 'odious to the people' and in December 1553 the salt tax was officially abolished, on condition of the payment of 1,194,000 *livres* in two instalments in 1554.[65] Upon this payment, the southwest never had to pay the *gabelle* again and the region became known as the *pays rédimés* and only had to pay between six and eleven *livres* per *minot* of salt.

The *gabelle*, where it was collected, was administered by the *Ferme*, as were the royal salt depots. Contemporary documentation gives us an idea of the duties for which the administrators of the *Ferme* were responsible. *Procureur général* Henry Fleury de Pimont was given powers to control the unloading, receiving and measuring of the salt at all the 'Ports, Déposts, Entreposts & Greniers de la Ferme Générale des Gabelles de France, suivant les Ordres particuliers qui luy on seront donnez.'[66] The document details Pimont's duties further, referring in particular to the standardised sacks used for collecting, measuring and transporting

[64] Knecht, *The Rise and Fall or Renaissance France*, p. 179.
[65] Ibid., pp. 209-211.
[66] 'Ports, Depots, and *Greniers* of the General Farm of the *Gabelles* of France, following the particular orders that had been given to him', Musée National des Douanes, Bordeaux, FM 1583 Cote 109, Gabelles de France – Pardevant les Conseillers de Roy de Paris, Thoms TEMPLIER, Fermier Général des Gabelles de France et autre Fermes-Unies ; a fait constituer son Procureur général et Spécial Me René Henry Fleury de PIMONT auquel il donne pouvoir & puissance de pour luy & en son nom, travailler en qualité de Commis général desdites Fermes, 1698, p. 1.

salt. It was Pimont's job to check that the official sacks ended up safely and correctly at their destination, ensuring that the sacks were not unsewn, broken, torn, pegged together or in any way altered. Any sacks that were not up to the perfect standard required would be taken aside and their salt measured separately.[67] Salt was invariably measured using these sacks, and as such, they were a means of smuggling away some of the salt from the authorities. As soon as salt was produced, it was collected and measured in standardised barrels, then poured into the sacks and measured again. However, these standardised sacks were used on the marshes and in the depots, and could tear very easily. People then had to repair them by sewing on patches, and repeatedly doing so resulted in the bag's capacity increasing. The extra salt which they could now carry would be collected and sold by the smugglers. According to Delafosse and Laveau, 'Il est assez ordinaire de voir des sacs qui sont formés que de différentes pièces que les jurés y ont fait mettre, auxquels ils ont soin de conserver les armes du seigneur.'[68]

These official stamped and sealed sacks of salt can be seen in the Figure 6, which is an excellent illustration of the workings of a royal *grenier*. To the right of the painting, one can see a set quantity of salt being poured from a standardised barrel into a standardised sack, stamped with the royal fleur-de-lys, under the supervision of the *contrôleur,* who may well have been Pimont himself for all we know, or at least another man with the same duties. To the left, two boys can be seen wrestling to tie up one of these bags.

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[67] Ibid., p. 1.

[68] 'It was quite common to see sacks which were made up of different pieces that the workers have inserted, taking care to conserve the arms of the lord', Marcel Delafosse and Claude Laveau, *Le ommerce du sel de Brouage aux XVIIe et XVIIIe siècles* (Paris, 1960), pp. 74-75.

Figure 6 Musée National des Douanes, Bordeaux, Tableau du XVIIIe siècle, 'Les activités d'un grenier à sel'.

In order to prevent fraud by this method, legislation also required Pimont to count the number of sacks of salt himself, as well as employing an armed guard for quantities of salt being transported over land. Should anyone attempt to steal this salt or tamper with it in any way, he was given immediate power of arrest.[69] These salt depots were seen as symbols of royal fiscal oppression, and they were often the victims of violence in protest of the *gabelle*. In 1649, for example, two hundred men from Angers invaded the *grenier* at La Pointe, seized the royal salt, and retuned it triumphantly to Angers where it was handed out tax-free.[70] Despite the certainty that regulations regarding the use of standardised royal sacks for measuring salt were universal across the country, in Brouage, smuggling by such a

[69] FM 1583 Cote 109, Gabelles de France – Pardevant les Conseillers de Roy de Paris, Thoms TEMPLIER, Fermier Général des Gabelles de France et autre Fermes-Unies, p. 2.
[70] William Beik, *Urban Protest in Seventeenth-Century France : The Culture of Retribution* (Cambridge, 1997), p. 212.

method happened on a large scale. In October 1712, 100,000 *muids*[71] of salt had been measured in the marshes, but thanks to sacks and barrels which had been tampered with, in June 1713, despite only 58,338 *muids* of salt being collected, only 20,000 remained;[72] the rest had been fraudulently removed and sold.

Even though the division of the country into the six *gabelle* regions encouraged smuggling, the national consumption of taxed salt did nevertheless increase during the first quarter of the seventeenth century. In Languedoc, the *Ferme* sold 68,000 quintals[73] in 1600 and 85,000 *quintals* in 1623,[74] an increase of about twenty-five per cent. However, even if the amount of taxed salt sold did increase, so did the smuggling of contraband salt, a fact almost solely attributable to the enormous regional differentiation caused by the division of the kingdom. Salt was taxed lightly or not at all in Brittany, Flanders, Béarn, Navarre, and Hainaut, and comparatively lightly in Poitou, Guyenne, Limousin, and the Marche, whilst everywhere else it was taxed heavily. An example of such a discrepancy can be seen between Brittany, which, as we know, did not pay any sort of salt tax, and the neighbouring provinces. Breton and French prices easily reached a ratio of thirty to one, which was practically an open invitation to smuggling in the border provinces of Anjou, Maine, and Normandy, and also along the Vilaine River.[75] One of the principal occupations of the inhabitants of Brittany was salt smuggling.[76] Here, salt smugglers were 'practically immune' to arrest and could buy salt that

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[71] Hogshead barrel, 268.2 litres (See Appendix 1)
[72] Ducluzeau and Laveau, *Le Commerce du sel de Brouage*, p. 75.
[73] 100 kg (see Appendix 1)
[74] Le Roy Ladurie, Emmanuel (trans. Sheridan, Alan), *The French Peasantry, 1450-1660* (Aldershot, 1987), p. 297.
[75] James B. Collins, *Classes, Estates and Order in Early Modern Brittany* (Cambridge, 1994), p. 45.
[76] Ibid., p. 211.

was sold freely in unlimited quantities and sell it across the border in Maine or Anjou at a great profit. One *minot* of salt would cost about two to three *livres* to buy in Brittany and could be sold across the border for between 56 *livres* 3 *sous* and 58 *livres* nineteen *sous*.[77] Thus, one can easily sympathise with those who chose to break the law to supplement their meagre incomes with the quick rewards gained from smuggling. As Necker rightly wrote in 1781, 'Des milliers d'hommes, sans cesse attirés par l'appât du gain, se livrent à ce commerce contraire aux loix. L'agriculture est abandonnée pour suivre une carrière qui promet de plus prompts et de plus grands avantages ; les enfants s'y forment sous les yeux de leurs pères et il se prépare ainsi toute une génération d'hommes dépravés.'[78] Indeed, one man carrying salt on his back from Brittany for sale in Maine could carry about sixty pounds, or thirty kilograms, and when he sold it, he could earn twenty-five times the daily wage of an eighteenth-century agricultural labourer.

There is plenty of evidence to prove that salt was smuggled on a massive scale during the period. In 1772, in Laval, people bought an average of two kilograms of salt per person per year, which is certainly less than they would have needed or actually used. Yet in the same year in Brittany, people bought an average of twenty-four kilograms per person per year, considerably more than they needed. It is obvious that the surplus Breton salt was secretly sold at a profit in Maine. This is confirmed when it can also be seen that the sale of taxed salt from

[77] Tennyson, *The Royal General Farms in Eighteenth Century France*, p. 108.
[78] 'Thousands of men, constantly attracted by the appeal of gain, engage in in this illegal commerce. Agriculture is abandoned to follow a career which promises quicker and greater advantages; children are trained under the eyes of their fathers and in this way an entire generation of depraved men is being formed.' Necker, *Compte rendu au Roi,* p. 83.

Laval's *Greniers* increased during 1769 when the routes between the two provinces were submerged by flooding.[79]

There were many methods used for smuggling salt across internal boundaries. The standard method was *colportage*, cross-country smuggling by individuals carrying their booty in sacks on their backs, as shown in Figure 1. However, many more ingenious techniques were used. Young children were sent across provincial borders with packets of salt hidden in their clothes, and people carrying rucksacks with false bottoms containing salt pretended to be travellers. Smugglers faked funeral processions for coffins being buried across the tax boundary, but the coffin contained contraband salt instead of a body. Similarly, loaves were carefully baked to look like bread when in actual fact they were simply thin crusts containing salt.[80] Boats were constantly suspected of smuggling salt by river, therefore official controls and searches of the cargo were common. Consequently it was difficult to hide contraband salt amongst barrels of cod, wine, or slate, so it was hidden amongst barrels of legal and taxed salt.[81] For the *colpoteur,* rivers were the most dangerous things to cross. The *Fermes* knew that they would attempt to use the bridges, and so nearly every bridge was guarded. Whilst trying to avoid them, smugglers often drowned. The parish records of Saint-Louand, near Chinon, state that:

> 'Le 16 Janvier 1667 ont été enterrés dans le cimetière de cette paroisse deux corps qui ont été péchés dans la rivière de Vienne et reconnus pas plusieurs personnes, l'un desquels âgé environ de vingt-cinq ans se

[79] Ruff, *Violence in Early Modern Europe*, p. 244.
[80] Ibid., p. 244.
[81] Françoise de Person, *Bateliers contrebandiers du sel, XVIIe – XVIIIe siècles* (Rennes, 1999), p. 159.

nommait Jean Chastry demeurant paroisse de Ligré, l'autre se nommait Jean Legrand natif proche la ville de Poitiers, lesquels chargé de faux sel furent noyés de nuit dans la dite rivière entre samedi et dimanche dernier.'[82]

Perhaps the most unusual method of smuggling of all was the use of dogs, usually large breeds such as mastiffs, which would be trained to carry contraband salt across the border. Firstly, the dog was kept in comfortable surroundings, and he learnt to love just one master, who earned the dog's trust by treating him with kindness and feeding him sugar. After a time, strangers were brought to the dog's home and were told to hit, kick, and throw stones at him, so that he became violent with everyone except his master. After a year of this, the dog would be taken to a neighbouring village, tied up and kept without food for a few days, and upon release he would return to his master and be well rewarded with good food. increase. Then the dog would be taught to wear a special jacket that would be used to carry between fifteen and twenty kilograms of contraband salt, and, in the eighteenth century, tobacco. He would be trained with an empty jacket at first, and then he would practise carrying sand before using the real product. Once the dog was fully trained, it was said that he was *blatté*. He would then be transported over the border, be given his cargo, and would be released to carry it safely back to his master. These prized dogs were exceptional at crossing the border at speed,

[82] 'In the parish cemetery on 16 January 1667 two bodies were buried which had been fished from the Vienne river and recognised by several people, one of whom was about twenty-five years old, named Jean Chastry from the parish of Ligre, the other named Jean Legrand, born near the town of Poitiers, both of whom, laden with contraband salt, had drowned in the river during the night between last Saturday and Sunday' in Bernard, *Contrebandiers du sel*, pp. 46-47.

Figure 7 Musée National des Douanes, Bordeaux, Emile Joseph Nestor Carlier, 'Le contrebandier et son chien', fin XIXe siecle.

avoiding the customs posts and dodging the bullets of the employees of the *Fermes*.[83]

During the eighteenth century, smugglers even came to add metal studs and nails to the rucksacks and collars of their dogs, as shown in Figure 7. In response to such methods, the *Ferme* made it illegal to own mastiffs, and their employees were known to massacre these dogs should they come across them, whether or not they were known to be smuggler dogs. The *Ferme* also copied the techniques of the smugglers, by training their own dogs to track the smugglers. Dog fights between mastiffs were not unheard of on the dunes of the north of France. In a letter to the minister Colbert, his brother writes 'Je dois vous dire qu'à l'égard

[83] Besson, *Contrebandiers et gabelous*, pp. 108-109.

des faux sauniers, les archers de la gabelle ont des chiens dressés à en suivre la trace et que pour les y accoutumer ils leur font déchirer les jambes de ces misérables en sorte qu'il y en a qui sont percés de *cancreigne* dans les prisons par d'horribles morsures.'[84]

As we have already seen, due to uneven taxation and the importance of salt to many aspects of daily life, most people believed smuggling was not 'true' crime. In his study of the Haute Auvergne, Greenshields argues that 'the law had, in effect, "criminalised" the inhabitants of a region.'[85] Salt smuggling involved people from every level of society. According to the agents of the *Ferme* in Châtellerault, 'every citizen has at least five hundred to six hundred *minots* of salt in his house … and every year at least 300,000 *livres* of salt are sold openly in this town.' In 1639, 51,000 hectolitres of contraband salt was sailed up the river Adour, and between 1657 and 1658, 10,000 hectolitres made its way up the river Midouze.[86] The average salt smuggler in the Auvergne was the peasant farmer, whose income was supplemented by regular gains from selling contraband salt. The impoverished peasant could purchase small quantities of salt openly at the market, barely raising any suspicions. Should the merchant suspect anything, a tip of five *sous* would ensure his silence. He or she could do this fairly regularly until several sacks could be hidden at their house. The professional smugglers would arrive approximately every month and circulate where a meeting was to take place, at which place they would buy all such salt collected by the petty smuggler. The peasant could expect

[84] 'I must tell you that, regarding salt smugglers, the archers of the *gabelle* have dogs trained to follow their scent and to accustom them they make them tear the legs of these miserables to such an extent that some have succumbed to gangrene in prison because of horrible bites', Ibid., p. 38.
[85] Greenshields, *An Economy of Violence in early modern France*, p. 11.
[86] Bercé, *History of Peasant Revolts*, p. 238.

to earn twenty *sous* per sack he sold, or fifteen if he had paid off the merchant. Thus, a considerable addition to their wages had been earned, without absence from work or any real risk of being caught, since he had not carried the salt across the border of the *pays de grande gabelles* himself. The professional smuggler, however, reputedly waited until he had collected enough salt to make a profit of one hundred *livres* from his goods before he embarked on his risky journey over the border.[87] Despite the varying degrees to which these people involved themselves with illegal activity, they were nevertheless pushed to do so for the same reasons. This chapter has shown how the extortionate taxation on salt and the extreme differences in price caused by an invisible provincial border caused people to smuggle the merchandise which, to them, was essential for daily life.

[87] Hufton, *The Poor of Eighteenth-Century France*, p. 293.

Chapter 3: The Wine

This chapter will discuss the wine of early modern France. It will discuss the ways in which wine was indirectly taxed by the government, taxes which were even more complicated than the *gabelle*. However, whereas salt was physically secretly transported from one place to another, it took much more subtlety to avoid the wine taxes. Wine was not smuggled outright, but it was subject to many types of fraudulent practises in order to avoid taxation, and this is what will be examined in this chapter.

Wine was the main victim of the *aides,* indirect taxes collected by the government or its *Fermes.* It was a tax on all products destined for consumption, nearly always wine, but also cider and eau-de-vie.[88] Wine was often taxed by local authorities as a short-term means of raising money. This was the case for Brittany, when the local estates regularly demanded a temporary tax on wine, usually when a payment was owing to the king.[89] Vineyards were present in most of Brittany in the sixteenth century, but most of these were lost during the harsh winters in the last years of the century, and as a result only Nantes and its environs retained their vineyards, apart from small regions like Rhuys which produced low quality wines. At the beginning of the century, a broad variety of products were taxed to produce revenue, but the virtual loss of wine production from the region meant that the authorities could exploit the great quantities of imports that would undoubtedly

[88] Michel Surun, *Marchands de vin en gros à Paris au XVIIe siècle : Recherches d'histoire institutionnelle et sociale* (Paris, 2007), p. 78.
[89] Bohanan, *Crime and Nobility in early modern France*, p.128.

follow as a result.[90] In 1632, the authorities of Lyon were suffering a similar shortage of money, and during the discussion of the Estates of that year, the clergy and judiciary advocated a tax on merchandise that would be paid by the merchants, rather than a tax on basic commodities, which would be paid by the poor. They were outnumbered by those who wanted to spare the merchants, and after being 'faced with the choice of a 'business' or a 'consumer' tax, the city's leaders had opted for the latter.'[91] Wine was simply essential during this period, since the water could not be drunk. In seventeenth century Paris, there were only sixteen public fountains. People could risk the water of the Seine, or they could also use the water pumps at the Pont-Neuf, la Samaritaine or at the Pont Notre-Dame. This was inconvenient for most people. Furthermore, beer was advised against by doctors. They believed it was 'mêlée d'épiceries les plus grossières' and it 'échauffe le sang, cause des catares, des fluxions, hypodropsies, fièvres et autres maladies.'[92] As a result, the majority of people in the city just drank wine, despite its cost. The popularity of wine even before our period begins is testified by the fourteenth-century poem by Eustace Deschamps:

'Avec les huitres

Que le Chablis est excellent

Je donnerais Fortune et Titres

Pour m'enivrer de ce vin blanc

[90] Collins, *Classes, Estates and Order in Early Modern Brittany*, p. 45.
[91] Beik, *Urban Protest in Seventeenth Century France*, pp. 102-103.
[92] 'Mixed with the roughest spices' and 'it heats the blood, causing catarrh, fluxions, hypodropsies, fevers, and other illnesses.' Gilbert Garrier, *Histoire sociale et culturelle du vin* (Paris, 2002).

Avec des huitres'[93]

As the authorities decided to heavily tax salt because it was an indispensable commodity, so they chose to do the same for wine since it was both essential and popular.

In an attempt to ease some of the debt left by his predecessors, in 1561 Charles IX introduced a tax of five *sols* per *muid* on wine entering cities. This tax was promised to be temporary, only lasting for six years, yet it was renewed in 1567 and again in 1573, and as a result, becoming permanent. Henri III wanted to raise this from five to twenty *sols* in 1575, but was warned of an 'émotion populaire.'[94] This increase in taxation can be seen in Brittany, where the Estates charged a duty of just four *deniers* per *pot*[95] in 1624, but increased this to two *sous* a *pot* in 1642. Indeed, in 1631, the income provided from the tax on wine provided about half of the total income provided through taxation in Nantes. Other Breton towns followed the same pattern. At Vanne, the tax on wine produced nine thousand *livres* in 1624 and 11,500 *livres* just ten years later. At Roscoff, the duties produced six hundred *livres* in 1595 and 1,600 *livres* in 1638.[96]

Wine was subject to many taxes which were continually increasing and, as for salt, varied considerably between regions. These were the *gros, augmentation, huitième, quatrième, annuel, anciens et nouveaux cinq sols, subvention, jauge et*

[93] 'With oysters,
How excellent the Chablis is,
I would give Fortune and Titles,
To be drunk from this white wine,
With oysters.' Rosemary George, *The Wines of Chablis and the Grand Auxerrois* (Kingston, 2007), p. 21.

[94] Dion, *Histoire de la vigne et du vin en France des origins au XIXe siècle*, p. 501.

[95] 1.8 litres (see Appendix 1)

[96] Collins, *Classes, Estates and Order in Early Modern Brittany*, pp. 52-59.

courtage and *droits de courtiers*.[97] The principal wholesale tax was the *gros*, first established in 1360 to pay for the ransom of Jean II le Bon. Originally, it was only supposed to be temporary, yet it was levied to the value of one *sol* per *livre*, or about five per cent, until the French Revolution. In 1561 Charles IX's extra five *sols*, again, supposedly temporary, was added, and both of these taxes together became the *anciens et nouveaux cinq sols*.[98]

Associated with this tax was the *augmentation*, a tax of sixteen *sols* three *denier* per *muid* of wine.[99] This tax was charged according to quantity, regardless of quality, meaning that the cheapest wines suffered the most. Thus the price at which they were sold to the consumer was forced upwards, meaning that people were paying an artificially augmented price for wine that was not worth as much as they were paying. On 8 June 1712, four *tonneaux*[100] of cheap white wine was shipped from Landernau. It was valued at 676 *livres* five *sols*, and the total taxes charged on it came to 141 *livres* sixteen *sols*, twenty-one per cent of the value of the wine. On the same day, three *tonneaux* of a more expensive red wine was shipped from Landernau, and total taxes charged only came to sixty-eight *livres* twelve *sols*, only 9.2 per cent of the total value.[101] The *gros* and *augmentation* were further complicated by the fact that they were both collected in some areas, not at all in others, and in yet others often either one or the other, not both, was collected. The *jauge-courtage* tax was a combination of the *jauge,* or gauge, tax of

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[97] Marion, *Dictionnaire des institutions de la France aux XVIIe et XVIIIe siècles*, p.9.
[98] Benoît Musset, *Vignobles de Champagne et vins mousseux : Histoire d'un mariage de raison, 1650-1830* (Paris, 2008), p. 214.
[99] Matthews, *The Royal General Farms in Eighteenth Century France*, p. 150.
[100] Barrels
[101] Nicole Mainet-Delair, *Vins et négociants d'Acquitaine vers la Bretagne finistérienne de 1660 à 1795* (Nantes, 2007), p. 70.

1550, and the *courtage*, or brokerage, tax of 1572. When these taxes were combined, they amounted to about eleven *sols* three *deniers*.[102]

The *quatrième* was a retail tax charged upon the sale price of alcohol. For brandy and beer, it was about a quarter of the sale price, hence its name, but for wine it was realistically only about one fifth. The *huitième* was a tax on the quantity of beverages sold, regardless of their sale price. It was calculated according to whether the proprietor was selling the wine *à assiette*, selling the wine with food at inns and taverns, or *à pot*, when wine was offered without food. For wine sold *à pot*, a fixed fee of five *livres* eight *sous* per *muid* sold was charged, and for wine *à assiette*, six *livres* fifteen *sous* was charged.[103] The *annuels* were the licenses appointed to, and bought by, wine sellers depending on whether they sold their wine wholesale or retail.[104]

Another tax on wine was the *subvention*. As we have seen, France was divided for the administration of the *traites* and *gabelle*. In a similar way, France was divided between the *pays d'aides* and the *pays d'exempts*. The *pays d'aides* largely resembled the *cinq grosses fermes* of the *traites* or the *pays de grande gabelle*. The *subvention* was essentially an import-export duty charged on wine being transported between these two areas.[105] There was also an export duty on wine leaving France for foreign countries. For example, the 'Arrest du Conseil d'Estate du Roy' of 1688 stipulated that each barrel of eau-de-vie leaving the country via Marans would pay six *livres*, and if they were travelling from Marans to

[102] Musset, *Vignobles de Champagne et vins mousseux*, p. 214.
[103] Matthews, *The Royal General Farms in Eighteenth Century France*, pp. 153-154.
[104] Ibid., p. 138.
[105] Ibid., p. 156.

La Rochelle by *acquit-à-caution*, the barrels would be stamped with a roan.[106] Furthermore, as with every other product, wine was also subject to a *droit d'entrée*, or entry tax, into towns and cities. This varied from place to place, but in Paris, it was originally three *livres* per *muid* at the beginning of the seventeenth century, then it was increased to fifteen in 1680 and forty-eight in 1765. This automatically doubled the price of an ordinary Mâconnais wine, and tripled the price of an Orléans wine or a mediocre Auxerrois white wine. A *pinte*[107] of wine would not cost less than eight *sols* in Paris but it would only cost five in Lyons.[108] Such a paradox in the basic nature of the tax on wine would have been seen as extremely unfair in the eyes of many people, particularly since those who suffered the most were the poor vinegrowers, and, typically, the wealthy merchants and bourgeois were spared. As a result, many would have felt pushed towards fraudulent ways of avoiding this taxation.

Just to complicate matters further, wealthy producers were exempt from many of the taxes. The bourgeois of Paris, and other cities alike, did not pay the *droits de gros* or *augmentation* when they imported wines that they had produced themselves, whilst they benefitted from a reduced tax of two *livres* per *muid* for the *droit de gros* for wine which were not of their *cru* but were for their own use.[109] However, there was considerable confusion as to who could be defined as bourgeois. This was eventually defined in 1750 as someone who made in the city

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[106] Musée National des Douanes, Bordeaux, Cote 1L3, 'Arrest du Conseil d'Estat du Roy, du vingt-trois Novembre 1688, Qui Ordonne la levée de six livres, sur chaque Barique d'Eau-de-Vie, qui sortira par Marans', 1688, p. 1 [N.B. A roan was a piece of soft leather].
[107] 0.93 litres (see Appendix 1)
[108] Garrier, *Histoire sociale et culturelle du vin*, p. 172.
[109] Surun, *Marchands de vin en gros à Paris au XVIIe siècle*, p. 81.

his 'habitation et résidence actuelle et ordinaire, à pot et feu vif, au moins pendant sept mois de l'année.' If the bourgeois was absent from the town for two year, he lost his rights of exemption. Similarly, if his daughter did not marry a bourgeois, she could no longer claim free entry rights.[110] If a *muid* of wine was brought into Paris by a wine merchant, he would pay forty-six *livres* to import it by land or forty-eight by river. However, a bourgeois would only pay thirty-five *livres* to import the wine by land or thirty-eight by river.[111] Furthermore, religious establishments and hospitals did not have to pay the *droit d'entrée* on wine for their own use. The councillors and secretaries of the king did not pay the *aides* or *droit d'entrée* for wine of their own *cru* or otherwise. Similarly, the wine merchants who supplied and followed the court were exempt from part of the *droit de gros* and *augmentation*.[112] These various exemptions awarded to different people opened the commerce to fraud, since those who could import vast quantities of wine tax-free into the city could sell it on at a profit to those who could not.

The extreme complexity of the system of wine taxation caused an endless quest for loopholes in its administration and collection, something which the authorities constantly tried to prevent. One way of controlling wine and its taxation was with the inventory laws. For vinegrowers, this took place every year during the first six weeks of the vintage, in other words, once the wine was ready for drinking. The commissioners of the *aides* would count the number of casks produced in that year, and how much was left over from previous years. The ordinance of 1680 took

[110] 'Home and ordinary residence, to drink and live, for at least for seven months of the year.' Jacques Beauroy, *Vin et société à Bergerac, du moyen âge aux temps modernes* (Saragota, 1976), p. 188.
[111] Matthews, *The Royal General Farms in Eighteenth Century France*, p. 169.
[112] Surun, *Marchands de vin en gros à Paris au XVIIe siècle*, p. 81.

into account how much wine was for individual use. If less than two casks had been produced, it was assumed that it would not be sold, and would be drunk by the vinegrower himself; thus such a quantity would not be subject to the *gros* or *augmentation*. Obviously, such small quantities could still be, and were, sold fraudulently. If a vinegrower produced between two and six casks, he had the right to keep half tax-free for his own consumption. If he produced between six and twelve casks, he could keep one third of them, and if he produced between twelve and twenty-four, he could keep one fifth. If, for example, the vinegrower was known to have produced four casks but his registers showed that he did not sell any of it, it was assumed that he had sold at least two casks fraudulently. The commissioner would calculate the *gros manquant* or *trop bu* fine[113], by calculating what he should have paid in *aides* according to the average value of wine in the area, and charge him accordingly.[114]

It was also very difficult to prevent fraud at the *cabarets*, since they were often part-time establishments which vinegrowers opened in their own houses, supposedly to allow people to taste the wine they had produced. The vintage would be thoroughly checked by the hated commissioners of the *aides*, nicknamed 'cellar-rats', and the vinegrower or *cabaretier* would pay the necessary taxes. If it was deemed that he was allowed to sell the wine for retail, he would hang a 'bush', usually a fir branch, above his door, and he would be allowed to sell wine by the pint out of barrels which had been specially marked by the commissioner. Fraud in this sort of situation would happen on a daily basis. Often, customers would arrive

[113] Literally 'missing *gros*' or 'too much drunk'.
[114] Musset, *Vignobles de Champagne et vins mousseux*, p. 303.

and buy their wine by the jug to take away with them, a practise which the 'cellar-rats' sought to eliminate by closely watching the *cabarets*. Sometimes they would burst in before the customers had had time to hide their jugs, and they had to pretend to be 'friends' of the vinegrower.[115] Similarly to the bush used by *cabaretiers*, tavern-keepers would hang clumps of straw above their doors. This was a sign that they had barrels open, since the straw was used to stopper their barrels. When they refused to pay their *aides*, they would say they were 'taking the bush down', and they would close and barricade their taverns to the cellar-rats. Sometimes they took much more drastic measures, like the tavern-keepers of Rochchouart, in the Limousin, in August 1639. They formed a procession in the covered market and made a bonfire of their bushes, swearing to each other that if one of them started trading again he would be fined one hundred *livres*, and if he continued to trade, his house would be burnt down.[116]

Fraud also occurred as a result of what Brennan called the 'sub-commercial' wine trade. The small-scale vinegrower would often lack money during the year to support himself and his family, so he would borrow from a merchant or property owner who would provide him with everything he needed to grow and harvest the vines, as well as covering the costs of the subsistence of the vinegrower and his family. The merchant or property owner would then take the vinegrower's wine as repayment, and by accepting wine in this way, they were avoiding all taxation on it. The *Ferme* of Champagne accused the bourgeois of receiving huge quantities of wine, without paying any taxes on it, from the '*vignerons*, their debtors, for

[115] Goubert, *The French Peasantry in the Seventeenth Century*, p. 137.
[116] Bercé, *History of Peasant Revolts*, p. 222.

advances they have made during the course of the year.'[117] Similarly, many vinegrowers were too poor to buy their own *cuves*, the vats that needed to be used to ferment the grapes. It was said that '[in Burgundy], as in all the other wine provinces, many small proprietors have but patches of vines and always sell their grapes.'[118] Selling their grapes in this way meant that the vinegrower escaped the *gros*, a tax which they would otherwise have paid. The commissioners were aware of this type of barter economy that existed with wine. A baker at Châteaudun admitted that he 'furnished bread to the poor *vignerons* who, unable to pay him, made him take eighteen barrels of wine' that he consequently sold. A member of the Parlement of Paris claimed that he 'received the wine from his debtors because of the vines that they rent from him' in the same way that 'all the wine merchants of Burgundy and Champagne receive their wine by advances they make to their *vignerons*.' Despite his protestation, he was taxed and fined accordingly.[119]

The bourgeois of Châlons purchased great quantities of wine directly from the individual vinegrowers, or they just bought their grapes and fermented the wine themselves. In this way, the wine was not taxed the first time it was sold, nor the second time should the bourgeois sell it on, since they were exempt from the sales and wholesale taxes.[120] The wine brokers of France also found a way to avoid the payment of the *gros.* If they bought a quantity of wine in the name of the merchant, they only had to pay the *gros* once, but if they were to buy the wine

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[117] Thomas Brennan, *Burgundy to Champagne: The Wine Trade in early modern France* (Baltimore, 1997), p.22.
[118] Marcel Lachiver, *Vin, vigne et vignerons en région parisienne du XVIIe au XIXe siècles* (Pontoise, 1982), pp. 214-215.
[119] Brennan, *Burgundy to Champagne*, pp. 24-25.
[120] Musset, *Vignobles de Champagne et vins mousseux*, p. 305.

without a pre-ordained deal with a merchant, they would have to pay the *gros* twice, once when they bought it from the producer and again when they sold it on. They would regularly purchase huge amounts of wine on behalf of a merchant who did not really exist, in the hope of finding a buyer later without having to pay the *gros* again.[121]

Contemporary documentation shows how commonly wine was fraudulently sold. In 1722, ninety barrels of wine was confiscated by the commissioners from the monks of the Abbaye de Grandmont, because they had transported their wine from Angoulême into the Limousin without declaring it or paying the *droits de jauge-courtage*.[122] In 1739, sixty-six barrels of wine were confiscated from Sieur de Carbonnières after he had attempted to import them, tax-free, into the Bordeaux region. He was fined three hundred *livres.*[123] Wine-sellers were regularly diluting the wine they sold, as shown by the Letters Patent of the King published in 1787, which forbade cider and other alcohols from being added to the wine, as well as any products derived from lead or copper,[124] all of which would have presumably been used to enhance the taste or colour of wine which had been watered down. This practise of tampering with the wine was known as *falsification des vins*, one of the ways of defrauding the authorities which Musset defined in *Vignobles de Champagne et vins mousseux*. He has summarised the various methods in a table

[121] Ibid., p. 155.
[122] Musée National des Douanes, Bordeaux, FM2466 Cote 121, 'Arrest du Conseil d'Etat du Roy, qui confisque 90 barriques du vin, appartenantes aux Religieux de l'Abbaye de Grandmont, saisies par Commis des Aydes de l'élection d'Angoulême', 1722, p. 1.
[123] Musée National des Douanes, Bordeaux, FM 2465 Cote 120, 'Arrest de la cour du parlement de Bordeaux portant confiscation de 66 barriques de Vin de Domme, au préjudice de Sieur de Carbonnières', 1739, p. 1.
[124] Musée National des Douanes, Bordeaux, FM1461 Cote 41, 'Lettres patentes du Roi qui défendent d'introduire dans les vins, cidres et autres boissons, la céruse, litharge ou toute autre préparation de plomb ou de cuivre', 1787, p. 1.

which can be seen in Appendix 3, including the number of cases recorded in the Champagne region for each type of fraud. The majority of the cases involved the vinegrowers simply neglecting to pay the *aides*, but many cases also involved the fraudulent retail selling of wine, as well as selling wine in prohibited containers, illegally producing eau-de-vie or rebelling when the commissioners attempted to collect the taxes.

According to Musset, the *absence de congé* was the most common type of fraud, whereby the individual vinegrower would sell his wine without paying any taxes. He would have to hide the cask from the commissioner when he was checking the property, often by storing it in a neighbour's cellar, which may well have been interlinked to his own. Religious institutions were exempt from the examinations of the inventory laws, so would often hide the wine of local vinegrowers in their own cellars, as happened at the abbey of Saint-Basle in Verzy. Nicolas Pondarsin, a labourer from Beaufort in the Ardennes stored a cask of wine tax-free in his garden 'au milieu d'un grand carré de choux';[125] it was accidentally spotted by the commissioners as they passed by. It was much more difficult to smuggle wine tax free into the cities, since the declaration documentation was so thorough. In March 1722, an attempt was made to smuggle one cask of tax-free wine amongst seventeen others into Reims, but upon close examination of their documents, the cart drivers were caught and fined. *Vente au détail* mainly concerned innkeepers involved with the retail selling of fraudulent wine. Innkeepers would also attempt to hide wine in the cellars of their neighbours, as

[125] 'In the middle of a large square of cabbages.' Musset, *Vignobles de Champgane et vins mouseux*, pp. 306-308.

well as empty barns, lofts, and common courtyards. In 1724, the commissioners believed Charles Larette, innkeeper from Gueux, was paying too little tax for the amount of wine he was selling, and they found him to be using the communal cellar that he shared with his neighbour, receiving filled bottles of wine from the casks that he kept there. He was caught when the commissioners tasted both the wine that he sold and the wine that supposedly belonged to his neighbour, and both tasted the same. In May 1728, an innkeeper, Jean Bourdon from Fleury-la-Rivière, and one from Sillery were found to have empty casks of wine for which they had not paid tax. Similarly, in Tinqueux, Cormontreuil and Neuvillette, suburbs of Reims, it was easy to acquire tax-free wine, because it did not have to pass through the city walls.[126]

Chapter 1 mentioned the wall of the General Farmers that was built in Paris to prevent smuggling. However, people simply adapted their methods of fraudulently bringing wine into the city. They would build wide tunnels underneath the walls and insert tubes into them, through which they could pour tax-free alcohol and which was collected in a house on the other side, thus avoiding the *droits d'entrée*. In rue de la Pépinière in Paris, two men called Cardon and Monier would throw balloons containing about five *pintes* of wine or eau-de-vie from a house on the tax-free side of the wall, to a pond which they had made in the garden of a house on the other side. Each night, they would move between twenty and thirty balloons. The commissioners would stand on the street watching the

[126] Ibid., pp. 307-308.

balloons fly over their heads, and if they tried to intervene they would be pelted by stones.[127]

This chapter has shown the complexity of the taxes levied on wine during the period, and the many ways in which vinegrowers, merchants, innkeepers and smugglers tried to avoid them. For the most part, it was nothing like the smuggling that was used for contraband salt; people did not carry barrels of wine on their backs across borders. In order to defraud the commissioners of the *aides* it was necessary to be a little more devious and ingenious, like the techniques described above used for rendering the latest wall of Paris completely obsolete.

[127] Dion, *Histoire de la vigne et du vin en France des origines au XIXe siècle*, p. 1959.

Chapter 4: The Tobacco

This chapter will examine the taxation on tobacco, the royal monopoly to which it was subject, and how this led to the smuggling of tobacco. Tobacco, unlike salt and wine, was not essential for every day life; it was simply an extremely popular luxury commodity, a fact which the authorities attempted to exploit to add to their coffers. What is not widely known is that, as well as being imported, tobacco was actually cultivated on a massive scale in France itself, and it was often this domestic tobacco which was smuggled most frequently, rather than imported colonial tobacco. Tobacco smuggling was really a phenomenon of the eighteenth century, and, according to Brunet, it was much more profitable than salt smuggling.[128]

As with salt and wine, tobacco was smuggled because of the extent to which it was taxed, and the anachronisms within this taxation. Most historians writing since the late eighteenth century claim that the idea of tobacco smuggling was first proposed by Richelieu in 1625, when in actual fact, it was already being taxed before this. A declaration of 1621 stated that tobacco was to be taxed at two *livres* per quintal,[129] with a transit tax of sixty-six *sols* eight *deniers* per quintal on tobacco entering or leaving the *cinq grosses fermes* of the *traites*, a tax which was extremely cheap when compared to the tax charged on tobacco in England.[130] The memoires of Richelieu suggest that he wanted to use the income from the tobacco tax to fund a navy to be stationed in the Mediterranean and used against Spain, so as a result, the taxation on tobacco rapidly increased. On 27 October 1632, the tax

[128] Brunet, *Contrebandiers, mutins et fiers-à-bras*, p. 37.
[129] One hundred pounds (See Appendix 1)
[130] Price, *France and the Chesapeake*, p. 12.

of two *livres* per quintal increased to seven, whilst tobacco was included in the list of drugs and spices, of which the general tax rate was four per cent, instead of the two per cent charged on other merchandise.[131] Before the establishment of the monopoly, duties ranged from about ten per cent for French colonial tobacco to over fifty per cent for foreign tobaccos.[132] This was simply a high import duty, a relatively moderate taxation policy, and not an attempt to gain a significant amount of money.

This changed in 1674, when the tax on tobacco was first collected as part of a royal monopoly. The French were not the first ones to tax tobacco in this way. England had the same idea in the 1630s, as did Castille and Léon in 1636, Venice in 1657, Portugal in 1664 and the Archduchy of Austria in 1670.[133] In France, the monopoly was administered by various tax farmers, including the *Ferme Générale* for a period of sixteen years. In 1718 it was awarded to the French Indies Company. The next twelve years saw a veritable indecision over whether to collect the tax as a monopoly, or simply as a high export duty, as before. The Company also could not decide whether to collect the taxes demanded by the monopoly themselves, or whether they would delegate their rights to the *Ferme Générale*. This dozen years of vacillation finally came to an end when, in 1730, the Indies Company leased its rights of the monopoly, once and for all, to the *Ferme Générale*. In 1747, the king claimed his ownership of the monopoly, but he continued to lease the rights to the *Ferme*. [134]

[131] Ibid., pp. 12-13.
[132] Ibid., p. 15.
[133] Ibid., p. 17.
[134] Matthews, *The Royal General Farms in Eighteenth Century France*, p. 117.

The tobacco monopoly was easier to administer than it was for the *gabelle*. The latter was liable to enormous regional differentiation, whereas the tobacco monopoly covered nearly all of France. The only exempt areas were Flanders, Artois, Hainault, Cambrésis, Alsace and Franche-Comté, privileged regions in the north and northwest of the country. Tobacco was also graded according to its quality, and each kind was given a fixed, maximum wholesale and retail base price. These prices were uniform across the jurisdiction of the monopoly, in other words, across most of France, so there was very little regional differentiation as there was for salt. These base prices were also simply maximum prices, they were not rigidly fixed prices like for salt; individual areas could charge less if they wanted to, although this was probably unlikely to have happened.

In 1758, only one regional price variation existed, and it was soon abolished. The maximum base prices recommended by the monopoly was charged per pound, but in France there were two types of pound used, the *table* of Toulouse, Montauban, Montpellier and Roussillon which was equivalent to about fourteen ounces. The *marc*, which was used everywhere else, weighed sixteen ounces, and as a result, the few areas using the *table* were paying the same price for twelve per cent less tobacco. Thus in 1758, the sixteen ounce *marc* officially became the national standard.[135] The creation of the tobacco monopoly was certainly a profitable move for the king, since in 1761 it was estimated that it produced eighteen per cent of the monarchy's income.[136] In 1717, the monopoly was only worth just over four million *livres* per year, but by 1786 it was worth twenty-seven

[135] Ibid., pp. 118-119.
[136] Ruff, *Violence in Early Modern Europe*, p. 5.

million *livres*, and by 1789 this had increased to 30.5 million *livres*.[137] Tobacco was certainly becoming increasingly fashionable during this period, and consumers were told of its curative properties which, ironically, were said to be of benefit to the lungs.[138]

When imported tobacco arrived in France, it was sent to one of the royal factories across the country at Arles, Sept, Le Havre, Marseilles, Morlaix, Paris, Tonniens, Toulouse, Nancy, and Valenciennes.[139] At these factories, the tobacco was graded, processed, and packed, ready for transportation to the various outlets of the *Ferme*. After 1730, the majority of the tobacco consumed in France was imported, mostly from British America, but France had once had a thriving market for domestically grown tobacco. However, once the tobacco trade had become a royal monopoly, part of the terms of the legislation was to ban the production of tobacco within the kingdom.[140] Guyenne in the southwest was an important tobacco-growing area, and the tobacco cultivated here was popular across France because it was much cheaper than imported tobacco. It thrived because it undersold the American tobaccos, but it was prevented from doing so by the high import duties which it had to pay to be sold in the *cinq grosses fermes*, of which Guyenne was not part. As a result, this French tobacco was often exported and sold elsewhere in the Mediterranean.[141] In 1700, the viscountancy of Turenne in the Dordogne produced two thousand quintals of tobacco for a profit of eighty thousand *livres*. This had increased to fifteen thousand quintals in 1715, amassing a

[137] Matthews, *The Royal General Farms in Eighteenth Century France*, p. 118.
[138] Brunet, *Contrebandiers, mutins et fiers-à-bras*, p. 38.
[139] Matthews, *The Royal General Farms in Eighteenth Century France*, p. 120.
[140] Ibid., p. 188.
[141] Price, *France and the Chesapeake*, p. 13.

profit of one million *livres*. In 1724 the Indies Company was given the right to buy all of the tobacco plantations in the area, and to uproot any which they had not purchased. Nevertheless, the viscountancy continued to produce increasing quantities of tobacco, and in 1735 eighty thousand quintals was produced. In the area, the 1730s was a decade characterised by tobacco smuggling, and right up to the 1930s, the Tobacco Board would record high levels of tobacco smuggling in the Lot region and the neighbouring *départements.*[142]

Another tobacco smuggling centre was in the Mediterranean, particularly along the Roussillon coastline which was a perfect setting for smuggling tobacco, a trade which involved both Frenchmen and Spaniards as they violated the *Estanco*, the Spanish royal tobacco monopoly.[143] This trade began in Genoa, where the Spaniards loaded their small ships with tobacco from Piedmont and Lombardy, and from there they would sail to Banyuls-de-la-Marende, otherwise known as Banyuls-sur-Mer. This town was really a collection of hamlets, surrounded by impenetrable woods and mountains on the one hand, rumoured to be inhabited by bears until the nineteenth century, and the coastline, dotted with caves, on the other.[144] The *Ferme* was aware of this lucrative smuggling trade which took place here, but they were powerless to stop it, since the tobacco was taken to Banyuls, and other similar Catalonian ports, in small Spanish vessels which international law forbade the French officials of the *Ferme* from inspecting.[145] Most of the inhabitants of Banyuls were rumoured to be involved in smuggling there; fishermen would

[142] Bercé, *History of Peasant Revolts*, p. 294.
[143] Ruff, *Violence in Early Modern Europe*, p. 243.
[144] Brunet, *Le Roussillon*, p. 87.
[145] Hufton, *The Poor of Eighteenth-Century France*, p. 298.

commonly help unload the tobacco and store it in secret warehouses or caves, where it would be picked up later by armed smugglers. Once the tobacco was safely in Banyuls, it was transported in large caravans, consisting of mules and guards from both sides of the frontier, over the mountains and into Spain. The paths that the caravans regularly took can be seen in Figure 8.

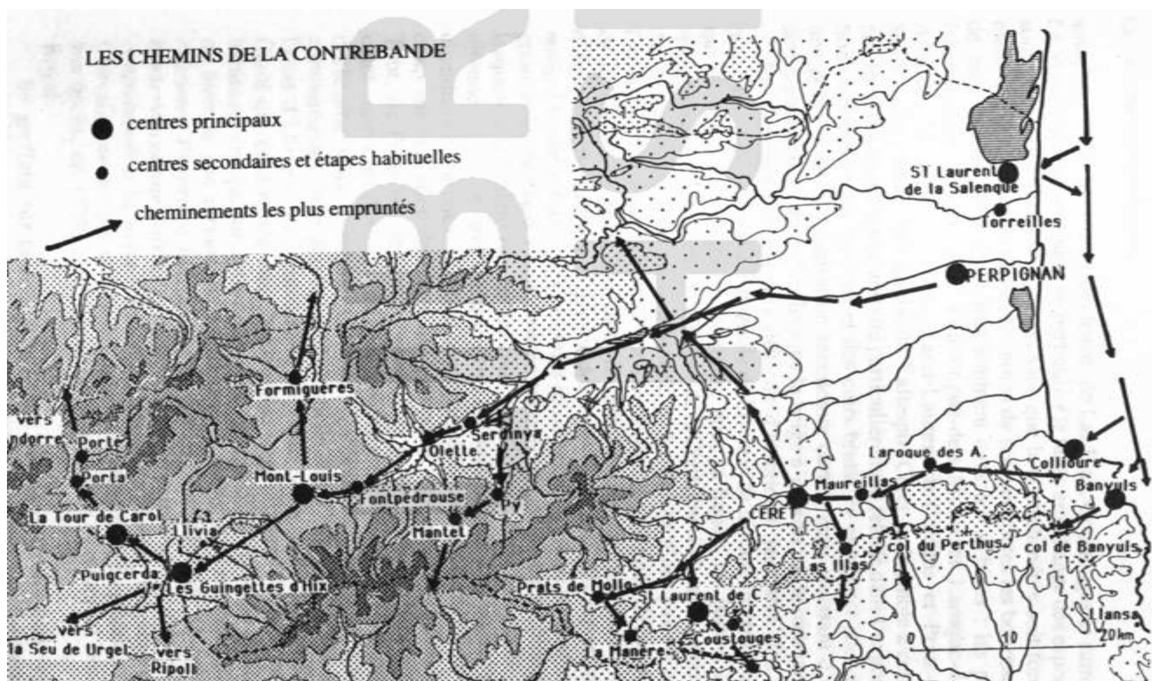

Figure 8 'Les chemins de la contrebande' in Brunet, *Le Roussillon*, p. 142.

According to the Maréchal de Mailly, lieutenant-general of Roussillon, 400,000 pounds of contraband tobacco was exported each day from Banyuls-sur-Mer, and ninety per cent of this went over the mountains into Spain. Furthermore, according to Floridablanca, a Spanish minister, tobacco could be bought outside Spain for between four and eight *réaux* per pound; the official price in Spain was forty. Thus, it was extremely profitable to take part in such a trade.[146] Despite the frequency of this smuggling into Spain, it was actually what concerned the

[146] Brunet, *Contrebandiers, mutins et fiers-à-bras*, p. 38.

authorities the least, since it was a violation of the Spanish *Estanco*, and not the French monopoly.

Figure 9 'Troupeau descendant de la montagne', Félix Brissot de Warville, 1868.

Another Mediterranean port which was a hive of smuggling activity was Marseilles. One of many methods carried out by the tobacco merchants, was to lock up the tobacco on which they had paid duties in their own warehouses away from the prying eyes of the officials of the *Ferme*, remove portions of it, and replace it with contraband tobacco. Smugglers would also use small, fast boats to take tobacco to shore, which they had unloaded from larger incoming ships. The monopoly was aware of this practise, so they manned an armed *chaloupe* around the port, charged with inspecting incoming ships and posting a guard on board if its cargo

contained tobacco. However, the Bureau of Health, charged with preventing plague being brought into the city, stopped the guards from doing so before the ships had been checked by health inspectors. According to Price, the most common form of smuggling in this area was the 'relanding' of the cheap French tobaccos from Guyenne. It would be exported legally from one of the Mediterranean ports, accompanied with papers claiming its destination was a port in Italy or Spain. Once out of the harbour, the ship's master would find a safe place to unload his cargo onto a smaller boat, which would reland the tobacco elsewhere and sell it in France. When the ship's master returned to his port of origin, he would show false papers, proving that he had correctly unloaded his cargo at his destination.[147]

Although, as has already been mentioned, the tobacco monopoly was much more effective than the salt monopoly, there were still areas that were exempt and, as such, were part of the contraband tobacco trade. These areas were Franche-Comté, Alsace, Lorraine, Artois, Hainault and Flanders; they were exempt because they had only become part of France after 1659. Of all the eastern regions of France, only the *généralité* of Metz was part of the tobacco monopoly. Two of these territories, Alsace and Flanders, had successful tobacco growing industries.[148] In these privileged provinces, tobacco could be bought for about twelve *livres* per pound, whereas within the monopoly, it would cost fifty-eight *livres* to buy the same tobacco. Tobacco smuggled in and sold there could fetch thirty *livres*, half this price, but more than doubling the profit of the smuggler.[149] The inhabitants near the frontier between Flanders and Picardy, the border separating the

[147] Price, *France and the Chesapeake*, pp. 128-129.
[148] Price, *France and the Chesapeake*, p. 133.
[149] Hufton, *The Poor of Eighteenth-Century France*, p. 299.

jurisdiction of the monopoly, would regularly smuggle cheap tobacco produced at Lille or St Omer across the border to send to Paris or Normandy, where tobacco was in high demand. The Estates of Artois, conscious that the continued flouting of the monopoly in this way might cause the king to revoke their tax-free status, banned those who lived within three leagues of the border from cultivating their own tobacco. When this failed to curb smuggling, they then made it illegal for households to have more than one month's personal supply stored in their dwellings, defined as two pounds per month per household. [150] In a similar way, huge quantities of tobacco were smuggled across the border with Lorraine. In 1707, out of 700,000 pounds of tobacco produced in Lorraine, only 200,000 pounds was consumed there, and the rest was smuggled into France.[151]

There were also many small jurisdictions throughout the kingdom which, although they were often within the boundaries of the monopoly, retained their privileges which almost certainly dated back to medieval times. These were used as depots for contraband tobacco, yet the officials of the *Ferme* had no rights of search or investigation there. As a result, the *Ferme* had no choice but to buy their rights. In this way, the independent monopoly of Arches and Charleville was purchased by the *Ferme* in 1686, and in the same year the tobacco farm at Rethel was bought for an annual sum of 3,300 *livres*. In this way, these little 'embarrassments' of the *Ferme* could be removed.[152] These small jurisdictions were not the only smuggling depots, however. The Ile de Ré reputedly ignored the laws of the monopoly and enjoyed an open tobacco market, whilst the Channel Islands,

[150] Price, *France and the Chesapeake*, p. 134.
[151] Ibid., p. 140.
[152] Ibid., p. 138.

free ports in all but name, were constantly supplying Brittany with enormous quantities of contraband tobacco deposited there from England and Holland. In April 1698, it was reported that a group of sons of noble families on the north Breton coast regularly went in *chaloupes* to Jersey and Guernsey in order to collect contraband tobacco, and since the start of the year, they had illegally imported 50,000 pounds.[153]

The Indies Company was well aware that it was the increasing taxation on tobacco demanded by the *Ferme* led to the increase in its smuggling. They understood that the increasing demands of the monopoly would cause the legal sales of tobacco to drop, and that more people would buy contraband tobacco instead; more income would be lost due to fraud than could be gained from the increase in the tax. They therefore attempted to absorb some of these increases themselves, rather than forcing the consumer to pay. The Company therefore covered the costs of two out of the four *sous pour livre* demanded by the government in 1758, and encouraged tobacconists to cover the rest. Despite the protestations of the Company, the four *sous pour livres* was extended until 1774.[154] The tobacconists were the worst offenders when it came to smuggling, however. They would commonly cheat the *Ferme* by buying contraband tobacco, mixing it with legal monopoly tobacco, and sell the new hybrid to the consumer at the monopoly price.[155] Not only was the tobacco of the monopoly mixed with cheap contraband tobacco, but also various other kinds of material. These included

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[153] Ibid., pp. 129-131.
[154] Musée National des Douanes, Bordeaux, FM1436 Cote 15, 'Déclaration du Roi, Donnée a Marly le 17 Mars 1767, Portant prorogation jusqu'au dernier Septembre 1774, des quatre sols pour livres sur le tabac', 1767, p. 1.
[155] Matthews*, The Royal General Farms in Eighteenth Century France*, pp. 123-124.

different sorts of drugs, rosewood powder, tan, rotten wood, powdered brick and even cinders.[156] It would have been impossible for the average consumer to acquire any contraband tobacco without the illegal activities of the independent tobacco retailers, the innkeepers, or *cabaretiers*, who would sell minute quantities to their customers, usually by the quarter pound, ounce, or even the pipeful. It was so easy to trade in contraband tobacco with such small sales, and as a result, from 1686 onwards, *cabaretiers* were banned from supplying pipes or tobacco to their guests without a license, which presumably would be granted after the necessary checks of their tobacco stocks had taken place.[157]

Nevertheless, despite the growing legislation against tobacco smuggling, which in itself is testament to the frequency of its incidence, the trading of contraband tobacco was still extremely common in the eighteenth century, and indeed increasingly so, since tobacco-smuggling was far more profitable than salt smuggling. According to Hepp, 'Ce commerce présentait des attraits bien supérieurs à ceux de faux-saunage. Le transport de la merchandise et plus aisé et le tabac supporte mieux les intempéries.'[158] In 1776, a cauldron merchant from Paris named Antoine Vaché was fined one thousand *livres* for possessing 150 pounds worth of contraband tobacco.[159] Many of the cases we see do not involve people attempting to make huge profits from the sale of contraband tobacco, but people

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[156] Hepp, 'La contrebande du tabac au XVIIIe siècle' in Marie-Hélène Bourquin et Emmanuel Hepp (eds.), *Aspects de la contrebande au XVIIIe siècle* (Paris, 1969), p. 51.
[157] Price, *France and the Chesapeake*, pp. 140-141.
[158] 'This commerce presented much more superior attractions than those offered by salt-smuggling. The transport of the merchandise was easier and tobacco copes better with intemperance', Hepp, 'La contrebande du tabaca au XVIIIe siècle', p. 43.
[159] Musée National des Douanes, Bordeaux, FM1477 Cote 33, 'Jugement rendu par Mrs les Commissaires du Conseil, qui prononce la confiscation du faux Tabac saisi sur Antoine Vaché, marchand chauderonnier', 1776, pp. 1-2.

arrested carrying small quantities of tobacco, trying to supplement very meagre incomes. In 1776, Isaac Petallier, a tailor, was caught with six pounds of contraband tobacco in his pockets, trying to cross the Roule customs barrier in Paris.[160] Léonard Lelarge, a share cropper from Auge, in the Creuse, was making an ample profit from eighty large tobacco plants which he cultivated in his garden. Similarly, Jofre, from Granges, not far away from Auge, had a tiny plot of land in which he kept a dozen tobacco plants, almost certainly leaving no room for any vegetables.[161] In June 1779, the town crier of Perpignan, Jean Camboliu, was arrested for having five pounds two ounces of contraband snuff in his possession, which he was obviously trying to sell. In 1779, Pierre Rède was arrested after being caught with small amounts of contraband tobacco, but because he was so poor, he was only fined twenty *livres*. Similarly, in the following year, Michel Col was caught with a similar small amount of tobacco and was fined forty-eight *livres*, but he was so poor that this was paid by an anonymous benefactor on his behalf.[162]

As this chapter has shown, it was the nature of the tobacco monopoly which was the cause of tobacco smuggling. This smuggling happened in many different ways, over mountains, marshes, on the Mediterranean Sea, the Atlantic Ocean or the English Channel. It happened on the international frontiers, between the recently acquired territories, and even within the jurisdiction of the monopoly. It was practised by the professional who made his living from smuggling tobacco, or by the poor labourer who tried to gain a few *sols* so he could buy food. Despite the

[160] Musée National des Douanes, Bordeaux, FM1476 Cote 32, 'Jugement rendu par Mrs les Commissaires du Conseil, Qui prononce que la confiscation de faux Tabac saisi sur Isaac Petallier, Tailleur, lui fait défenses de récidiver', 1776, pp. 1-2.
[161] Hufton, *The Poor of Eighteenth-Century France*, p. 297.
[162] Brunet, *Contrebandiers, mutins et fiers-à-bras*, p. 46.

increasing amount of legislation against it, tobacco smuggling has still not, to this day, been completely repressed.

Chapter 5: The People

This chapter will examine the different people involved with smuggling, and the roles that they played. A group which has been entirely neglected so far are those men charged with collecting the taxes and enforcing the tax-related laws. The hostility they so often encountered whilst doing their jobs, and occasionally, their complicity with the smugglers, will be the focus of the first part of this chapter. The second part will examine the people who smuggled, whether they were poor labourers who dabbled in the sale of contraband goods, or even ecclesiasts or nobles. It will decide to what extent smuggling was becoming increasingly professionalised during the eighteenth century. Part three will discuss the involvement of women and children and determine how major their role was. In the fourth part, the laws relating to the punishment of smugglers will be examined. We will see that, although the law dealt with smugglers extremely harshly, compassion was often shown to the poor common smuggler. The final part of the chapter will briefly examine the case of Louis Mandrin, whose character has become so legendary that he cannot be neglected from any study of smuggling.

i. The *gabelous*

The term *gabelous* was just one of many derogatory terms used to describe the men whose job it was to collect the taxes. The singular form of the word, *gabeleur*, meant someone trying to force a *gabelle* on an area. The word was used across the country, but the term had much deeper implications in the southwest where

people believed that it was their 'fundamental right' to be exempt from the salt tax. The duc d'Epernon said in 1645 that 'the people of this district are so aroused by the very name 'gabelle,' even where it is not aimed at them, that they are beside themselves when they hear it uttered'.[163] In the north of the country, *maltôtier* was used, meaning 'extortioner'. These words were two out of a whole group of insulting words used against the tax collector, who was often called a robber, bugger, rascal, scum, scoundrel, beggar, chaffinch or crop-eared criminal. At Riom in 1694, people called the agents 'filthy scum, disturbers of public order', and one rioter shouted 'this way, gatekeepers, citizens, help me catch these rascals … Riom's a free town and there's no reason why we should put up with these filthy scum.' The mob replied 'kill the excisemen, kill them … let's beat them all to death.' At Saint-Jean-d'Angély in 1643 people promised the agents that they would 'flay them alive.' At Pamproux in 1662 the people vowed to 'open them up and eat their hearts.' A common threat was to 'drag them in the river … teach them to swim … drown these dogs of extortioners.' At Poitiers in 1639, the mob stated that 'they had come to kill all persons who came to levy duties. They had come there with this intention, and to make the people free.'[164] In Saint-Germain-des-Vaux in Normandy, a soldier of the *Ferme* was killed during an encounter with armed smugglers. Little or no remorse was felt for his death, however. A local poet wrote on his tomb:

'Ci-gît le dur sergent Bernard,

Qui mourut bien dix ans trop tard,

[163] Beik, *Urban Protest in Seventeenth-Century France*, p. 61.
[164] Bercé, *History of Peasant Revolts*, pp. 226-228.

Il est mort comme il a vécu,

Prier pour lui est temps perdu,

Passant, au lieu d'un *Libera*,

Pisse dessus et puis t'en va !'[165]

Although for the most part these threats were exaggerated, since there is little evidence of tax collectors being flayed or having their hearts cut out, they were still frequently murdered. There are many accounts of agents of the *Ferme* being forced to flee towns as they tried to do their jobs. Bystanders could easily transform themselves into a mob, and tax inspectors were usually its victims. When they examined goods entering the gates of Bordeaux, for example, the agents of the *Ferme* were regularly threatened with being hanged on the gallows, drowned in the river, or burned in their houses, and so they had to make full use of their bodyguards. In 1701 at Ussel, near Clermont-Ferrand, the inhabitants rang the tocsin, freed a man who had been arrested for tobacco smuggling, and chased the tax collectors out of the town. They admitted that 'they were obliged to yield to superior force and cry for mercy. Otherwise they would all have had their throats cut.' The agents who fled La Souterraine near Limoges said 'when we saw how many people were descending upon us, and realised how determined they were,

[165] 'Here lies the hard Sergeant Bernard,
Who died a good ten years too late,
He died as he lived,
To pray for him is time wasted,
Passer-by, instead of a *Libera* [prayer],
Piss on him and carry on!' from Besson, *Contrebandiers et gabelous*, p. 37.

we were forced to let go of those merchants and their goods and take thought of our own personal safety.'[166]

Some people verbally abused the king like they abused the excisemen. Salt smugglers in Brittany wrote graffiti which insulted the king, and a man who was arrested for not paying his *aides* shouted 'the king is a bugger and a thief, he's not allowed to steal from his people.' This was comparatively rare however. Those who rebelled against taxation usually made it clear that they were rebelling against the king's excisemen, and not the king himself;[167] the real villains were the tax farmers who exploited the people for their own benefit. They believed the king was being deceived, hence the commonly used phrase, 'Vive le Roi sans gabelle.'[168] However, the extent to which the rioters actually believed this is debatable. They were probably just stressing the king's lack of awareness, even though they did not believe it; they would be seen as only despairing citizens and not as traitors to the realm.

Nevertheless, the commissioners were not always hated without reason. Often, after failing to catch the smuggler himself, he would instead punish the consumers of contraband goods. Many of the inspectors were known to invade the homes of seemingly innocent families to search their property or examine the contents of their salt pot, without caring what damage they did or how much violence they used. Two unknown men in Montaigut-en-Combrailles near

[166] Bercé, *History of Peasant Revolts*, p. 225.
[167] Ibid., p. 249.
[168] Brunet, *Contrebandiers, mutins et fiers-à-bras*, p. 15.

Clermont-Ferrand were said to have been murdered at the hands of the tax inspectors.[169]

On the other hand, not all commissioners fulfilled their duties so thoroughly. Many succumbed to temptation and accepted the bribes that smugglers offered them for their silence or even their complicity. The Director of the salt and tobacco *Ferme* at Laval claimed that 'the employees are, for the most part, salt smugglers, pillagers, thieves; one cashiered rascal is almost always replaced by another or some miserable abortion without courage or talent.' At Dijon and Châlons-sur-Saône, two senior officers of the *Ferme* were arrested on corruption charges, and a further fourteen out of thirty-one investigated were also suspected.[170] In September 1717, Sieur Demy, captain of the brigades of customs officials at Ingrandes near Poitiers, was arrested for helping two smugglers, Fresnau and Chamare, to traffic contraband salt into the *pays de grande gabelle* for the previous four or five years. Despite heavy penalties promised for employees who collaborated with the smugglers, they were hesitant about actually dismissing those whom they caught. The *Ferme* knew that these men had inside knowledge of the workings of the *Ferme*, and as such, would become excellent full-time smugglers should they be dismissed.[171]

[169] Hufton, *The Poor of Eighteenth-Century France*, p. 296.
[170] Matthews, *The Royal General Farms in Eighteenth Century France*, pp. 215-216.
[171] Person, *Bateliers contrebandiers du sel*, p. 67.

ii. The Smuggler

Most historians are in agreement that the eighteenth century witnessed the increasing professionalisation of smuggling. Smuggling 'perd son caractère artisanale pour revêtir un aspect commercial. Les fraudeurs s'associent et réalisent de véritables expéditions.'[172] Ruff attributes this change partly to the growing consumer culture in Europe during this century, which created an increasing demand for certain consumer goods, and consequently, these were heavily taxed. This was certainly the case for tobacco, as shown in the previous chapter. He also argues that the attempts of most European governments during the eighteenth century to control the smugglers by force actually proved to be counterproductive, since the smuggler bands simply responded by increasing their members, being better organised, and becoming more heavily armed.[173] Brunet calls professional smuggling 'la grande contrabande'. He claims it was different from ordinary smuggling because merchandise was imported from far away, usually from a foreign country, sometimes creating diplomatic difficulties between the two countries. This sort of smuggling became increasingly flexible in response to fluctuations in the market, determined by the state of relations between the two countries, and whether they were at peace or war.[174]

In 1774, during a session of the Parlement of Paris, the *Procureur du roi* claimed that 'le nombre des fraudeurs et les attroupements de gens armés est fort

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[172] '…loses its artisanal character to gain a commercial aspect. Smugglers associate with each other and form real expeditions', Boudouard, 'La contrebande', p. 15.
[173] Ruff, *Violence in Early Modern Europe*, pp. 240-242.
[174] Brunet, *Le Roussillon*, p. 74.

multiplié depuis dix ans.'[175] The armed caravans that transported contraband tobacco into Picardy, within the jurisdiction of the monopoly, were so powerful that the officers of the *Ferme* were forced to flee before them. Such bands were known to operate right up to the gates of Rouen. Officers were ordered to use whatever force necessary to disperse the bands and arrest the lawbreakers, using the *maréchaussée*, the mounted rural quasi-police force, if needed.[176] Armed bands of professionals would regularly gather in a public place where salt was cheap and buy it from the many peasants who had each collected small amounts of salt to pass on to the them. Armed bands of eighty or ninety such men and their mules were common in the Auvergne, arriving there with contraband salt from the Lyonnais, usually travelling through the Forez. The *Ferme* was practically powerless against such bands, particularly in the Auvergne and Brittany, where such *grande contrebande* was treated leniently by the authorities there.[177]

It is certainly possible to link the growth of the full-time smuggler with his persecution by the authorities. Lefizelier wrote that as a result of confrontations with the *gabelous*, the smugglers 'ne pouvaient plus se montrer dans leurs bourgs. Ils abandonnaient l'agriculture, menaient la vie d'outlaws, demeurant dans les bois, cachés dans les huttes des sabotiers, dans des émousses ou dans des trous qu'ils se creusaient en terre. Ils vivaient de contrebande et de braconnage et ne tardaient pas à devenir de voleurs de grands chemins et de vrais bandits. La chouannerie

[175] 'The number of smugglers and troops of armed people has multiplied greatly in the past ten years.' Hufton, *The Poor of Eighteenth-Century France*, p. 291.
[176] Price, *France and the Chesapeake*, p. 136.
[177] Hufton, *The Poor of Eighteenth-Century France*, p. 294.

trouva parmi eux une armée toute prête d'intrépides et sauvages partisans.'[178] Furthermore, it was almost always the case that 'les attroupements marchent avec autant de sécurité que si'ils étaient requis par l'autorité.' When the bands were apprehended by the officers of the *Ferme*, it was almost certainly the case that the authorities had accidentally stumbled across them; [179] rarely did they deliberately attack armed caravans. Nevertheless, even though the growing numbers of bands of professional smugglers were a phenomenon of the eighteenth century, smugglers of this type had still existed in previous centuries. For example, the *Pitauts* rebellion of 1548 was encouraged by the vast bands of professional smugglers. The task of suppressing them was given to the *chevauchers du sel*, a squad of only twelve archers on horseback, who were in charge of supervising the entire massive territory of Saintonge and Angoumois. The squad was led by a 'captain in a long robe', and they patrolled their patch day and night.[180] A dozen men had no hope of suppressing armed bands which could be one hundred men strong, particularly when the latter enjoyed the support and complicity of practically every citizen of the country. The job of the authorities was made even more difficult by the fact that different bands of smugglers supported each other

[178] 'Could no longer show themselves in their villages. They abandoned agriculture, lived the life of outlaws, lived in forests, hidden in the huts of horse-shoe makers, in *émousses* or in holes that they dug in the ground. They lived for smuggling and poaching and did not wait to become highway robbers and real bandits. The *chouannerie* [anti-Republican movement during the French Revolution] found amongst them a ready-made army of intrepid and wild partisans.' Lefizelier, 'La gabelle dans le Maine et l'Anjou', p. 10.
[179] 'The bands march with such security it was if they had been sanctioned by the authorities', Brunet, *Le Roussillon*, p. 115.
[180] Le Roy Ladurie, *The French Peasantry*, p. 365.

against them, travelling with only short distances between them for this purpose.[181]

Whilst the professional bands were responsible for much of the contraband traffic in early modern France, clerics and other ecclesiasts often organised the smuggling which happened on a smaller scale. They could justify their law-breaking by bringing aid to those who were living in poverty and helping them buy products that were essential to them at a lower price. Every month, the curé of Saint-Didier in Franche-Comté made a monthly trip into the *pays de grande gabelle* to sell the salt collected by his parishioners at the market. Similarly, the curé of Gennes near Angers would lend several youngsters the money they needed to buy a pound of cheap salt and sell it over the border in the Maine. At Elne, between Perpignan and Banyuls-sur-Mer, officials of the *Ferme* found in the church a total sixty *minots* of salt, some of which had been collected locally, the rest imported from Spain. It was hidden in wardrobes, coffers, and even under the altar, in the sacristy and in the choir. To make matters worse, they also found one hundred pounds of powdered snuff and two pounds of contraband tobacco. Another church in the same town was also found to be hiding thirty *minots* of salt behind the altar. At Vernols and Chavaniac in the Haute Auvergne, the churches were both found to contain massive stores of contraband tobacco, which the curés were known to be dealing to their parishioners. Various religious orders were also guilty of smuggling. The Capuchins of Alais, Agde and Pont-Saint-Esprit were all discovered to be hoarding and dealing enormous amounts of tobacco. Likewise, at Montpellier, the Couvent

[181] Hufton, *The Poor of Eighteenth-Century France*, p. 299.

de la Trinité was known throughout the city to be a reliable source of cheap tobacco. Also at Montpellier, after Antoiner Garnier was arrested for carrying contraband tobacco and subsequently condemned to the galleys for five years, the Dames de la Miséricorde wrote to the local authorities, and later the king himself, asking for pardon. They stressed that he had a wife and four children to support, and they offered to pay any fines charged in lieu of sentencing him to the galleys. Such behaviour may well be a sign of guilt over the arrest of man whom they commissioned to traffic their contraband tobacco.[182]

Soldiers were another group of society who were often involved with smuggling. Firstly, many amongst their ranks were condemned smugglers, since it was common for convicted smugglers to be ordered to join the ranks of the army instead of being sent to the galleys. Furthermore, soldiers would often patrol the borders separating the territories within and without the jurisdiction of the monopoly, and as a result, they were in a perfect position to obtain cheap tobacco and sell it on at a profit. As a result, it was decided that troops would pay half the price for tobacco that licensed retailers had to pay: twelve *sols* per pound instead of twenty-five. Nevertheless, despite these comparatively low prices, soldiers still took part in large-scale smuggling, especially when their pay was long overdue.[183]

Another group involved in smuggling was the nobility, since many of these men were responsible for leading some of the smuggler bands. One band of seventy-five men, specialising in contraband salt in the 1670s, was led by two Norman noblemen, François de Poilley, nephew of the bishop of Avranches, and

[182] Ibid., pp. 294-303.
[183] Price, *France and the Chesapeake*, pp. 136-138.

François de Romilley, a gentleman of the king's bedchamber. Together they besieged the house of a revenue official, eventually capturing him. Similarly, Louis de Valenciennes, seigneur de Bournoiseau, one of the oldest aristocratic families in the Berry, led a band of sixty salt smugglers and was named Joyeuse. At Aire in the southwest in 1645, three noble smugglers leading sixty armed horsemen and thirty armed footmen recaptured their salt-laden mules which had been confiscated by the *Ferme*. [184]

However, despite these great armed bands, smuggling ecclesiasts and noble leaders, the majority of smugglers were the poor individuals who dabbled in the occasional pound of contraband salt or tobacco, or who might hide his barrel of wine in his neighbour's cellar. The romantic view of the smuggler is of the courageous, armed warrior crusading against a harsh fiscal regime, but for the most part, the armed professionals were in the minority. The most common smuggler was the petty smuggler. Historians universally agree that people from every level of society were involved with smuggling in one form or another. Necker estimated that one Breton parish alone produced three hundred *minots* of salt every month, and that on the Breton border, sixty thousand people, of all social classes, in some way profited from contraband salt.[185]

Louis Mandrin, who will be discussed in more detail later on in this chapter, wrote a testimony whilst he was in prison awaiting his execution. At the end of his work, he includes some letters from men requesting to join his band. Mandrin removed names and places to protect the author's anonymity. Looking at these

[184] Ruff, *Violence in Early Modern Europe*, p. 242-245.
[185] Matthews, *The Royal General Farms in Eighteenth Century France*, p. 108.

letters helps gives the reader an idea of why people might have become involved with smuggling. Mandrin's first letter says:

> Monsieur, Jacques N. de la Ville de M. mon grand-pere, quitta de labourer un petit Domaine pour se faire Garde de Tabac. Il eut dix enfans dont un seul hérita de son emploi ; les neuf autres s'adonnerent à la Contrebande, mon père fut pendu à V… pour avoir suivi profession de ses freres, ne m'en laissa pourtant point d'autres à suivre. Je l'ai exercée pendent dix ans très honorablement, & avec beaucoup de courage, j'ai tué de ma main neuf Gardes de Tabac, j'ai fait contribuer six Directeurs des Fermes, & j'ai dépouillé dix-huit Commis, après cela, Monsieur, je crois que vous me croirez capable de remplir la place de Brigadier-Honoraire que je demande dans vos Troupes.'[186]

Similarly, the author of Mandrin's third letter wrote :

> 'Monsieur le Général, Je sors des Galeres où j'ai resté pendant dix ans pour la Contrebande : ce tems expiré ceux qui vinrent me délivrer me dirent que les Fermiers Généraux me pardonnoient. En même tems ils m'avertirent charitablement d'abandonner ce dangereux métier & de me remettre à l'agriculture qui avoit été la profession de mes Ancêtres ; mais croyez-vous, Monsieur le Général, qu'un homme qui a vogué pendant dix ans sur la Mer

[186] 'General, Jacques N. de la Ville de M. my grandfather, gave up labouring over a small territory to become a Tobacco Guard. He had ten children of which only one followed his career; the nine others gave themselves to smuggling, my father was hanged at V… following the profession of his brothers, he left me none other to follow. I have exercised this profession very honourably for the past ten years, and with lots of courage, I killed with my own hand nine Tobacco Guards, I injured six Directors of the *Ferme*, and I skinned eighteen commissioners, after this, Sir, I hope that you find me capable of filling the vacancy of Honorary Brigadier that I ask for within your troops.' Louis Mandrin, *Testament politique de Louis Mandrin, Généralissime des Troupes des Contrebandiers, écrit par Lui-même dans sa Prison MDCCLV*, pp 28-29.

> ait les bras bien pour labourer la terre? Pour moi je ne me trouve assez de force que pour remplir l'emploi de Contrebandier, je vous prie donc de m'honorer d'une de vos Brevets.'[187]

These letters are proof of what has been argued in this section; that, so often, people resorted to smuggling out of necessity, because all other options had been removed from them.

iii. Women and Children

As we have seen, smuggling was practised by professionals, casual smugglers, civilians, soldiers, ecclesiasts, employees of the *Ferme*, and even dogs. Yet it was also regularly practised by women and children; the extent of their involvement will be discussed in this section.

Brunet claims that in Roussillon, women were rarely involved in smuggling, and he goes so far as to claim that children 'never' took part.[188] However, for the most part, the evidence suggests otherwise: women and children were frequently involved in smuggling. According to Necker, in 1784, there were 3,700 seizure of salt in 1784. Thousands of arrests were made, of which 2,300 were men, 1,800 were women, and 6,600 were children.[189] At Château-Gontier near Laval, sixty women were arrested for smuggling in 1708. Many of these smugglers were girls

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[187] 'General, I have just left the galleys where I stayed for ten years for smuggling: at the end of this time, those who freed told me that the General Farmers had pardoned me. At the same time they charitably told me to abandon this dangerous job and to go back to agriculture, the profession of my ancestors; but do you think, General, that a man who has lived for ten years on the sea has arms adequate for tilling the soil? As for me, I do not have enough strength to fill the job of Smuggler, I pray that you honour me with one of your patents', Ibid., pp. 31-32.

[188] Brunet, *Contrebandiers, mutins et fiers-à-bras*, p. 24.

[189] Person, *Bateliers contrebandiers du sel*, p. 250.

aged between ten and thirteen, who had been employed by professional smugglers. The Controller General of the *Ferme* asked the Intendant of the Generality of Tours to imprison at least some of them to set an example, since many were recidivists and were clearly not perturbed by the threat of punishment. One such repeat offender was a woman named La Mauviet, who was well known to the authorities and had already been imprisoned four times for smuggling contraband salt. Also in 1708, at Langres to the north of Dijon, twenty-eight women were imprisoned for smuggling salt, and one woman was killed whilst the authorities attempted to arrest her.

By the end of the eighteenth century, female smuggling was so common in some areas, especially in the west, that more women were arrested than men. It has been estimated that between 1759 and 1788, out of the 4,788 arrests in Laval, 2,845 women and children were arrested, amounting to more than half.[190] Furthermore, most of the women who were arrested could usually escape severe penalties thanks to a blatant loophole in the law. If the woman who was caught smuggling was pregnant, the worst that could happen to her would be the confiscation of her goods. Because of her condition, she could not be imprisoned. As a result, many women who were visibly pregnant took part in smuggling. Even those women who did not look pregnant, and indeed, probably were not, could plea that they were pregnant, thus escaping any punishment. Even women who were obviously too old to be pregnant managed to escape any punishment thanks to the legal loophole.[191]

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[190] Briais, *Contrebandiers du sel*, pp. 84-90.
[191] Hufton, *The Poor of Eighteenth-Century France*, p. 295.

Women used several methods for hiding their contraband goods. Usually they hid their goods in their hair, under their skirts, or hidden in their baskets underneath cabbages or chestnuts. Sometimes, women were used only briefly by their male counterparts, simply for smuggling the salt or tobacco past the mounted customs officers who guarded the borders. On the other side of the frontier, the men would then collect it from them.[192] Some women were not so subtle, however. On the river Loire, upstream from Nantes, one woman was seen directing an armed band of smugglers who were trying to transport 4.35 tons of eau-de-vie past the royal customs barrier at Ingrande.[193] For those women who were arrested and could not claim to be pregnant, there were special prisons set up to incarcerate them. One of these was at Saint-Maure in the Touraine, in 1723. Even though those women who were sent there undoubtedly represented only a very small minority of the total, the prison was forced to close after only three years because it could not cope with the vast numbers of women who were sent there.[194]

There were also thousands of young girls and boys involved in smuggling. At Panzoult on the Loire, two young girls, Madeleine Rosard, sixteen, and Françoise Robin, fifteen, were suspected by the employees of the *Ferme* to be hiding something under their corsets, and when they were searched, they were found to be carrying eleven pounds worth of salt from Poitou. The girls were then imprisoned in Chinon.[195] In some areas, child smugglers were extremely common,

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[192] Briais, *Contrebandiers du sel*, p. 84.
[193] Collins, *Classes, Estates and Order in Early Modern Brittany*, p. 257.
[194] Hufton, *The Poor of Eighteenth-Century France*, p. 290.
[195] Person, *Baterliers contrebandiers du sel,* p. 34.

such as in Dauphiné, where children were practically brought up to smuggle.[196] Hufton even argues that 'in a small way, their competence was unsurpassed.' She claims that in the records of every court specialising in salt smuggling, the predominant group of defendants was always children. Just one pound of contraband salt led to a profit of seven *sous,* and even the smallest children were extremely capable of hiding such a quantity under their clothes or in the little carts that they used to collect rabbit food. In court, these young smugglers would tell heart-breaking stories of abject poverty and sick or penniless parents. Undoubtedly such tales were often true, but they were certainly sometimes stories taught to the children by their parents for use in the courtroom. One such story was told by Jean Gué from Vitré, just eight years old and on trial for salt smuggling. He described a sick and bed-bound father and a weeping mother who could not afford to feed her new baby, and under such circumstances, Jean was forced to do what he could for the family. Similarly, Hélène Miniac and her sisters, ranging in age from eight to twelve, told the court that they had been abandoned by their parents and had to smuggle salt so they could afford to eat.[197]

Occasionally, children even formed their own little smuggler bands. One such band consisted of Julien and Jean Mettier, thirteen and eight, and Pierre Salmon, also eight. They were led by the wife of the labourer Jean Labbé, Jeanne Huteriau. When the little group was caught, the husband Jean was deemed to be responsible for his wife and the children, and he was fined five hundred *livres.* Young Jean Magniac, aged eleven, was taken by force from the Limousin into the Touraine by

[196] Besson, *Contrebandiers et gabelous*, p. 65.
[197] Hufton, *The Poor of Eighteenth-Century France*, p. 291.

some masons who forced him to buy a packet of contraband salt. He was caught by the *gabelous* on the bridge at Chinon, and upon questioning, he said that he had been threatened with a whip if he did not do as he was told. He was imprisoned until his trial, at which he did nothing but cry, and was then released without charge.[198] Generally, when they were arrested, the parents of the smuggler would receive a warning, but the child him- or herself would face little punishment,[199] thus explaining why they were so commonly used.

iv. How were they punished?

In an attempt to curb smuggling, during the late seventeenth and eighteenth centuries England, Spain and France all increased the punishments for those who were caught. In France, a royal decree of 1674 ordered the confiscation of goods and heavy fines for salt smugglers, and in 1729, a declaration recommended anything between three years galley service and the death penalty for re-offenders operating in armed bands of five or more. In the eighteenth century, smugglers were tried in the courts of the strict *Commissions spéciales*, like the *Commission de Valence* which famously put Louis Mandrin on trial.[200]

The recommended punishment for smugglers included corporal punishment such as whipping and branding, as well as exile for men and women, and time in the galleys for men. In the eyes of the law, even just carrying weapons and not using them was seen as a crime of rebellion against the king, as was simply using

[198] Ducluzeau, *La gabelle et la contrebande du sel dans l'Ouest*, pp. 203-204.
[199] Hufton, *The Poor of Eighteenth-Century France*, p. 295.
[200] Ruff, *Violence in Early Modern Europe*, p. 244.

ones fists against the officers of the *Ferme* when being arrested. Serious cases of this nature were punished by torture and death on the wheel. The recommended punishments largely followed the specifications of the royal declaration of 1680, but these prescribed punishments were constantly being altered, and becoming harsher, during this period. The way in which the law determined smugglers should be punished has been neatly summarised in a table by L'Homer and Piquois, a copy of which can be found in Appendix 4. Officially, anyone who fraudulently bought contraband salt, without even smuggling it themselves, would be fined two hundred *livres* the first time they were caught, five hundred *livres* the second time and one thousand *livres* the third time. If an individual *colporteur* was caught, he would be fined two hundred *livres*, and the second time would have to pay three hundred *livres* as well as undertake ten years galley service. Smuggling with horses, carts or boats would incur a fine of three hundred *livres* and three years galley service, and on the second re-offence, they would be fined four hundred *livres* and had to undertake nine years galley service. Smuggling with troops and arms warranted the death penalty after the first infraction.[201] This was made law in a royal declaration of 1704. The decree claimed that the authorities had no other option but to enforce this penalty since, despite the laws set down by earlier ordinances, 'ce faux-saunage s'y commet avec plus de license & d'hardiesse que jamais'.[202] Similarly, employees of the *Ferme* would also face the death penalty after their first offence, but as we have already seen, the authorities would often

[201] L'Homer et Piquois, *Baie du Mont-Saint-Michel*, p. 89.
[202] 'This salt smuggling is committed with more license and hardiness than ever',Musée National des Douanes, Bordeaux, FM2453 Cote 3, 'Declaration, Portant peine de mort, contre les Faux-Sauniers attroupez et armés', 1704, p. 1.

treat such men leniently. Women and children were supposed to be fined one hundred *livres* the first time they were caught, three hundred *livres* the second time, as well as a public whipping, and if caught for a third time, they would be fined, whipped, and banished. The penalty for nobles was almost certainly that which they most feared: the loss of their noble status after their first offence.[203]

As for tobacco smuggling, the royal decree of August 1729 declared that a tobacco smuggler of any social standing would be fined five hundred *livres*, and if they could not afford to pay this, they would face three months of galley service instead. If men who smuggled in small groups of fewer than five men were caught, they would be condemned to five years on the galleys and pay one thousand *livres*. Anyone caught helping tobacco smugglers would be fined one thousand *livres*, and anyone caught for a second time would be banished. They were also bound by the law to alert the authorities if smugglers were in the vicinity, and magistrates were ordered to ring the tocsin to summon the villagers to go to the aid of the officers of the *Ferme*.[204] Smugglers of all kinds were regularly sent to the galleys: sixty thousand men were sent to these floating prisons between 1680 and 1748. During the reign of Louis XIV, fifteen per cent of these men were salt smugglers, and the percentage increased to twenty-three per cent under Louis XV. A declaration of 1744 stipulated that these men must be branded with the letters GAL before being

[203] L'Homer et Piquois, *Baie de Mont-Saint-Michel*, p. 89.
[204] Brunet, *Contrebandiers, mutins et fiers-à-bras*, p. 45.

chained to their ships to make it easy to distinguish them as recidivists, should they ever be arrested again.[205]

Despite these harsh punishments demanded by law, the authorities often treated the poor petty smuggler leniently. For example, in 1778 one ounce of contraband salt was found at the house of Etienne Rigata, who lived in 'une affreuse misère et chargé d'une nombreuse famille qui ne subsiste que d'aumônes'. He could spare no money towards his fine, and the authorities abandoned all charges. Similarly, in 1779 Girone Toquebans of Roussillon was found carrying less than two ounces of illegal salt, and, being described as 'dans la plus affreuse misère', the authorities accepted a mere twenty-four *livres*; all that he could spare.[206] Although technically, the punishments prescribed by the law remained valid throughout the *ancient régime*, the courts 'inclined towards an easy interpretation of the law.' Branding and public whipping became increasingly rare, and during the two decades before the French Revolution, the death penalty was rarely enforced; perpetuity in the galleys was recommended instead.[207]

One smuggler who was not shown any leniency was Louis Mandrin. He was tried by the *Commission de Valence*, one of the many courts set up throughout the country which specialised in cases of smuggling. The court in Valence was established in 1733 and before its last trial in 1771, Mandrin was one of fifty-seven condemned to be broken alive on the wheel, whilst seventy-seven were hanged,

[205] Musée National des Doaunes, Bordeaux, FM1437 Cote 13, 'Déclaration du Roi Portant que les Faux-Sauniers, Faux-Tabatiers et autres Contrebandiers, qui seront condamnés aux Galéres, seront flétris des Lettres GAL dans les cas y énoncés', 1744, p. 1.

[206] '…awful misery and charged with a large family which only survived thanks to alms' and '…in the most awful misery' in Brunet, *Contrebandiers, mutins et fiers-à-bras*, pp. 25-26.

[207] Matthews, *The Royal General Farms in Eighteenth Century France*, p. 113.

631 were sent to the galleys for several years or for perpetuity, and only one was acquitted.[208]

v. Louis Mandrin

Louis Mandrin was the eldest of nine children, born on 11 February 1725 at Saint-Étienne-de-Saint-Geoirs. Even today, the sign at the entrance to the village welcomes the traveller to the 'pays de Mandrin'. When he was seventeen, his father, a horse-trader, died prematurely and Louis took over the family trade.[209] During the War of Austrian Succession in the 1740s, Mandrin supplied horses to the royal army in Italy, and once the war ended, he lost his contract and was bankrupted. He felt that that this was due to the *Ferme*, with whom he had dealt as an army contractor.[210] He blamed his ruination on them, and as a result, he abhorred them and made no qualms against smuggling at their expense.

During the War of Austrian Succession, Savoy was occupied by the Spanish, allowing smuggling to be practised freely. Once peace had been restored, the smugglers were targeted by the *maréchaussée* and had to hide in the mountains and organise themselves in bands in order to outwit the authorities. As a result, Mandrin found it easy to gain followers from such bands. Deserting soldiers and impoverished peasants flocked to him, as did the inmates of the prisons which he

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[208] Marie-Hélène Bourquin, 'Le process de Mandrin et la contrebande au XVIIIe siècle' in Marie-Hélène Bourquin et Emmanuel Hepp (eds.), *Aspects de la contrebande au XVIIIe siècle* (Paris, 1969), p. 2.
[209] Ibid., pp. 3-5.
[210] Ruff, *Violence in Early Modern Europe*, p. 11.

opened as he passed through the towns.[211] Mandrin's excursion into Dauphiné in 1754 carrying contraband goods from Savoy consisted of a caravan of one hundred horses, each carrying 140 pounds of tobacco, resulting in 14,000 pounds in total.[212] As Mandrin's fame increased, his caravans grew. Yet despite their size, they could move at great pace; the fourth expedition covered 480 miles in thirty-three days.[213]

Once Mandrin's caravan had reached its desired location, he would position his horses and mules in a raised, visible place in the town centre. He would leave some of his guards in charge of them and their precious cargo, and one of his emissaries would go through the town beating a drum and calling that the smugglers had arrived and were ready to sell. The houses would empty themselves

Figure 10 'Louis Mandrin' from Delacroix, *Douane et contrebande*, p. 50.

[211] Bourquin, 'Le procès de Mandrin et la contrebande au XVIIIe siècle', p. 6.
[212] Hepp, 'La contrebande du tabac au XVIIIe siècle', p. 46.
[213] Ruff, *Violence in Early Modern Europe*, p. 242.

as their inhabitants flocked to the contraband market. The purchasing would happen to everyones mutual satisfaction, since Mandrin and his men would make a handsome profit, but the buyers could still buy their goods for considerably less than they would pay to purchase legally through the *Ferme*.[214] Mandrin was so successful that on just one day, 22 June 1754, he made six thousand *livres* on market day at Millau.[215]Such open trading is testament to the high esteem in which Mandrin was held by his contemporaries. Without the cooperation of the people in the places through which his caravans travelled, Mandrin could never have achieved such success. He could have been betrayed at every location, but he was not: it would take a very large bribe from the *Ferme* to catch him.

Mandrin was condemned *in absentia* to be killed on the wheel, the usual fate of smugglers such as him, in 1753. This was following a confrontation between the *Mandrins* and the officers of the *Ferme*. One of Mandrin's brothers, Pierre, was captured, as well as Brissaud, one of Mandrin's chief lieutenants. As a warning to Mandrin, they were tortured and hanged in Grenoble. However, Mandrin's response was the opposite to the one the *Ferme* intended: he actually increased the militancy of his band.

It was not until May 1755 that he was finally captured. The authorities knew that after each expedition into France, Mandrin would retreat to Switzerland. They found out from their well-paid spies that on the night of 10 May 1755, Mandrin would be staying at the château of Rochefort, just two leagues into Savoy. During

[214] Besson, *Contrebandiers et gabelous*, p. 68.
[215] Ibid., p. 70.

the night, five hundred men, half soldiers and half employees of the *Ferme*, crossed the frontier and overcame the château, arresting all of its inhabitants in their beds.

Mandrin was taken to Valence with a grand escort of sixty horsemen. They arrived in Valence in 13 May, on 24 May Mandrin was condemned to die on the wheel, and two days later he was taken to the gallows. Legend has it that Mandrin remained silent as the executioner broke his limbs one by one, watched by thousands of people. At such executions, children were traditionally placed at the front of the crowd. It is rumoured that he whispered his last words to them: 'Jeunesse! Prends exemple sur moi! Révolte-toi contre l'impôt!'[216]

In the testament that he wrote in prison as he awaited his execution, Mandrin made some extremely wise and insightful comments. He quite clearly warns of a brewing revolution caused by the exploitation of the *Ferme*, and, thirty-four years later, he was proved right.[217] He wrote 'Tout est Ferme aujourd-hui en France; tout est Contract: bientôt, il ne sera permis au peuple de respirer que par entreprise.'[218] It is quite moving how he had so calmly resigned himself to his own fate. He wrote 'La premier verty d'un sujet est celle de l'obéissance. J'ai manqué au plus grand, au plus magnanime, au meilleur de tours les Rois, je me déclare coupable de Leze-Majesté. Je mérite la mort. Je l'attends avec resignation.'[219]

Louis Mandrin's death did not signal the end of his band, the *Mandrins*, however, nor the end of professional smuggling. He was succeeded by Louis

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[216] 'Young people! Follow my example! Rebel against tax!', Ibid., pp. 68-77.
[217] Mandrin, *Testament politique de Louis Mandrin*, pp. 4-5.
[218] 'All is Farm today in France; all is Contract; soon, the people will not be permitted without enterprise', Ibid., p. 11.
[219] 'The most important virtue of a subject is obedience. I have lacked the greatest, most magnanimous, the best [virtue] regarding the King, I declare myself guilty of treason. I deserve death. I await it with resignation', Ibid., p. 3.

Cochet, although not for long, since he was hanged after one year. Mandrin's younger brothers Claude and Antoine led the band and kept their brother's legacy alive. There were also other bands in Franche-Comté; these were the bands of Cadet, Le Lyonnais, Le Dragon, and Bras de Fer, all of whom antagonised the *Ferme*.[220]

Hufton has little sympathy with the cruel fate of Mandrin: 'After his death, with a good forty murders to his name, the violent, unscrupulous, daring young deserter without a principle in his head beyond self-profit was to be endowed by posterity with a political testament … [he] practised openly on a large scale what others did more or less surreptitiously on a small scale, and envy was at the root of the idolatry of [him].'[221] Nevertheless, this posthumous idolatry of which Hufton speaks existed prior to Mandrin's death. Mandrin himself wrote that 'Il ne tiendroit qu'à moi de m'ériger en Héros. Le Pulic est déjà lui-même en avance des premiers fraix de cette réputation en ma faveur … Je pourrois donc impunément me comparer à Alexandre, César, & à tous les autres perturbateurs de l'Univers. Dans le fonds si la cause des troubles qu'ils exciterent, fut différente, du moins les effets furent les mêmes.'[222] The people of the Revolution adopted Mandrin for their cause. To them, he was an inconic man who stood up to the *Ferme*, the body which had exploited them and caused their suffering. In 1789, the people of the Revolution sang:

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[220] Delacroix, *Douane et contrebande*, p. 46.
[221] Hufton, *The Poor of Eighteenth-Century France*, p. 286.
[222] 'It only waits for me to declare myself a Hero. The Public itself has already spawned such a reputation in my favour … I can therefore compare myself to Alexander, Caesar, and all the other disturbers of the Universe. Deep down if the causes of the troubles that they excite are different, at least the effects were the same', Mandrin, *Testament politique de Louis Mandrin*, p. 1.

'Brave Mandrin

Que ne fais-tu rendre compte

A tous les maltôtiers de vin,

De sel, de tabac, qui n'ont hont

De voler pauvres et vilains?

Mandrin dont tu vois les os

Fut égal à plus d'un héros

Il régna sur la contrebande

Et mourut sue un échafaud.

Mandrin régna trop tard,

Mandrin mourut trop tôt!'[223]

[223] 'Brave Mandrin
Why don't you tell
These extortioners of wine
Salt, tobacco, who are not ashamed
To steal from the poor and villeins?
Mandrin whose bones you see here
Was equal to many a hero
He reigned over smuggling
And died on a scaffold.
Mandrin reigned too late,
Mandrin died too early!' in Besson, *Contrebandiers et gabelous*, p. 77.

Conclusion

In conclusion, this dissertation has explained the causes and methods of smuggling of the three main commodities which were subject to fraud in early modern France. It has largely focused on smuggling *within*, rather than *into*, France. Wine and salt were produced and consumed within France; they were smuggled between provinces because of the flawed fiscal administration which created striking regional differentiation. Tobacco, however, was slightly different, because it was also smuggled into the kingdom from the New World in considerable quantities. Nevertheless, chapter four showed that, like salt and wine, tobacco was smuggled within France on a huge scale. This was due to the successful domestic cultivation of tobacco and exemption from the monopoly for certain privileged areas.

One aspect that brings this dissertation to life is that smuggling still occurs even today. Salt is no longer smuggled, because it is not taxed anymore. Many things have replaced it: drugs, live endangered animals, rare bird eggs, animal skins, designer goods, and even foodstuffs, to name but a few. People smuggling happens today as it did in early modern times. Alcohol and tobacco are also still smuggled, and such activity continues to plague the customs officials. For example, tobacco smuggling has increased by fifty per cent in Romania this year alone: four million cigarettes were confiscated there in the first half of 2009, and six million were confiscated in the same period of 2010, costing the Romanian government an estimated one billion euros. The individual *colporteur* has been replaced by a loan

man with a horse and cart caught trying to cross the Romanian border. The mules of the armed tobacco-smuggling bands have been exchanged for trucks and tankers. One such tanker was searched and was found to be carrying 700,000 packs of cigarettes. The tobacco companies claim that one in three cigarettes are smuggled. Today, like then, government officials take part in this highly profitable illicit trade.

Tobacco smuggling happens today for the same reasons that it did four hundred years ago: considerable price difference between regions. It is extremely profitable to smuggle cigarettes into the European Union because one packet costs over four pounds in England, five euros in France, and eight euros in Ireland. Yet in the Ukraine, over the border with Romania, one packet costs the equivalent of thirty cents.[224] Tobacco smuggling also occurs much closer to home. This year, tobacco smuggling cost the Irish government 556 million euros in lost taxes,[225] and in March, three people from the West Midlands were arrested for being part of a 'highly professional' tobacco smuggling gang who imported cheap cigarettes from Eastern Europe.[226] The price difference between countries within the European Union today is the same as the situation in early modern France, just on a larger scale. In the 1780s, it was estimated that the annual loss to the French treasury, as a result of smuggling, came to a total of about six million *livres*.[227] That fact that salt cost sixty times more to buy in Maine than it did over the provincial border in

[224] BBC News 24 broadcast, 6 September 2010.
[225] 'Tobacco smuggling costing 556m euro', *Belfast Telegraph*, 14 April 2010, consulted at http://www.belfasttelegraph.co.uk/breaking-news/uk-ireland/tobacco-smuggling-costing-556m-euro-14767102.html
[226] 'West Midlands tobacco smuggling gang is jailed', BBC News, 2 March 2010, consulted at http://news.bbc.co.uk/1/hi/england/west_midlands/8546240.stm.
[227] Matthews, *The Royal General Farms in Eighteenth Century France*, p. 171.

Brittany was a good incentive to buy cheap Breton salt and sell it in Maine. A two hundred per cent profit could be made when selling contraband tobacco in early modern France.[228] Similarly, the vinegrower or innkeeper could save a considerable amount of money on taxes if he hid his casks from the prying eyes of the 'cellar-rats'.

Paradoxically, despite the undeniable fact that the cause of smuggling was taxation, the government attempted to compensate for the money that they lost due to contraband trade by increasing the taxation even further. According to Lefizelier, 'c'était un principe généralement admis sous l'ancien régime que, dans les pays où la fraude était facile, il fallait doubler, tripler l'impôt pour retrouver ainsi ce qu'on perdait par la contrebande.'[229] This was undoubtedly completely counterproductive, since further increasing the taxation simply further encouraged smuggling. Furthermore, increasing the indirect taxes in this way also had detrimental effects on France's international trade and hence the economy as a whole. For example, the high export tax put on cloth encouraged English and Spanish traders to buy their cloth from Holland and Germany instead of France.[230] The general public believed that it was the tax farmers who were responsible for the imposition of these taxes, and as a result, the *Fermes* were passionately hated. According to Tapié, 'The common people … were only too ready to imagine that it was the *Fermes* who were responsible for these indirect taxes, and that they had

[228] Delacroix, *Douane et contrebande dans le Haut-Doubs*, p. 37.
[229] 'It was a principle general admitted under the *ancien régime* that, in the areas where fraud was easy, one had to double or triple the tax to recover that which was lost due to smuggling', Lefizelier, 'la gabelle dans le Maine et l'Anjou', p. 4.
[230] Pierre Dardel, *Commerce, industrie et navigation à Rouen et au Havre au XVIIIe siècle : Rivalité croissante entre ces deux ports* (Rouen, 1966), p. 11.

petitioned for their introduction in order to make fortunes for themselves.'[231] In his *Testament politique,* Mandrin clearly blames the problems with France's economy on the *Fermes.*

> 'C'est au Contract des Fermes qu'il faut attribuer la véritable époque de la décadence de la France. Sans cette maniere d'administration, ce seroit aujourd'hui le Royaume le plus florissant de l'Europe … Si le sistême des Fermes avoit été établis en Angleterre, cette Monarchie de seroit jamais parvenue à l'Etat de grandeur où elle se trouve aujourd'hui.'[232]

All the available evidence tends to agree with Mandrin. The regional differentiations caused by the different administrations of the *Fermes*, their monopolies and all the various exempted areas, were factors which invited smuggling. The harsh taxation demanded by the *Fermes* and their affiliates, and sometimes brutally enforced by their employees, created a defiant mentality amongst a people who felt themselves to be repressed, and who, as a result, believed smuggling was fully justifiable.

One of the key investigations in this dissertation was to try and understand who the early modern smuggler actually was. The case of Louis Mandrin is fascinating, since his life has become quite legendary in France. He even has his place in local dialect: in Franche-Comté, the local people still say 'C'est un Mandrin' to describe a child who has a rebellious yet kind spirit.[233] However, although

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[231] Tapié, *France in the Age of Louis XIII and Richelieu*, p. 296.
[232] 'It is on the Contracts of the *Fermes* that the real era of France's decadence must be blamed. Without this manner of administration, today the Kingdom would be the most flourishing of Europe … If the system of the *Fermes* was established in England, this Monarchy would never have achieved the grandeur that she has today', Mandrin, *Testament politique de Louis Mandrin*, pp. 20-21.
[233] Ibid., p. 46.

Mandrin became the champion of smugglers, a symbol of rebellion against taxation, Mandrin was one of many. According to Bourquin, 'Si sa renommée fut grande et son personnage légendaire, Louis Mandrin n'était en fait qu'un hardi contrebandier parmi beaucoup d'autres ; un peu plus hardi peut-être, un peu plus intelligent sans doute, certainement plus habile et plus pittoresque, et surtout plus ambitieux. Mais son procès ne fut qu'un procès entre beaucoup d'autres semblables.'[234]

As has already been concluded in chapter five, although the armed bands were the bane of the *Ferme*, the most common type of smuggler was the poor labourer whose primary profession was not smuggling, but who simply occasionally sold the odd pound of contraband material in order to earn a few *sols*. The commissioners of the *Ferme* found it impossible to suppress the professional bands because they travelled in such large groups and were heavily armed. Yet they could never put an end to the vast amount of casual smuggling either, due to the sheer numbers involved, and the fact that members of every sort of society took part. What better way to conclude this study than with the words of Mandrin, the most famous of all French smugglers: 'J'ai cherché la cause de cette grande affluence de peuple qui venoit chaque jour s'enróler sous mes drapeaux, & en remontrant à sa premiere source, j'ai découvert qu'elle prenoit elle-même son origine dans le sistême des Fermes. J'ai trouvé que c'est à celui-ci, qui a renversé en France le

[234] 'If his name and character are legendary, Louis Mandrin was after all only one hardy smuggler among many others; a bit more hardy, perhaps, without a doubt a bit more intelligent, certainly more cunning and more picturesque, and above all more ambitious. But his trial was just one trial amongst many similar ones', Bourquin, 'Le procès de Mandrin et la contrebande au XVIIIe siècle', p. 1.

premier ordre du Gouvernement économique, politique & civil, qu'il falloit l'attribuer.'[235]

Figure 11, 'Sur le chemin de la contrebande' from Brunet, *Le Roussillon*, p. 74.

[235] 'I have searched for the cause of this great affluence of people who came every day to enrol under my banner, & in coming back to their first source, I discovered that they originate in the system of the *Fermes*. I have found that it is due to this, which unbalanced the economic, political and civil orders of government in France, that it must be attributed', Mandrin, *Testament politique de Louis Mandrin*, p. 10.

Appendix 1: Weights, Measures and Currency

Currency:

1 *écu* = 6 *livres*
1 *livre* = 20 *sols*
1 *sol* = 12 *deniers*
1 *livre* = 240 *deniers*

(*livre* = pound, *sol* = shilling, *denier* = pence)

Weight:

1 *minot* = 52 litres / 47-49kg depending on the area
1 *quintal* = 100kg

Liquid:

1 *muid* = 268.20 litres (288 *pintes*)
1 *poinçon = ½ queue*
1 *queue* = 1 ½ *muid*, c. 402,30 litres
1 *pinte* = 0.93 litres

Source: Alain L'Homer et Charles Piquois, *Baie du Mont-Saint-Michel : Les anciennes salines* (Laval, 2002), p. 146 and Michel Surun, *Marchands de vin en gros à Paris au XVIIe siècle : Recherches d'histoire institutionnelle et sociale* (Paris, 2007), p. 548.

Appendix 2: The Royal Finances in 1774

Liv. IV. N

ÉTAT des Finances de la France en 1774, année de la mort de LOUIS XV.

OMS ENUS DU ROI.	Leur produit.	Les dépenses dont chacune des parties est chargée.	Le revenu net au Trésor Royal.	Les charges du Trésor Royal.	Le restant net au Trésor Royal.	Les demandes des Départemens.
rale & Régies,	162,000,000	87,964,321	74,035,679			La Guerre, Artillerie,
Postes,	7,313,000	2,300,000	5,013,000			Fortifications, Génie, grands & petits
vés,	6,000,000	....	6,000,000	Caisse d'Emprunt,		Gouvernemens, &
nicipaux,	1,079,600	300,000	779,600	ci.... 30,000,000		Maréchaussées..... 101,000,0
poissy,	750,000	150,000	600,000	Les Parlemens,		La Marine, les Colonies & l'Inde....... 32,000,0
is,	8,000,000	3,000,000	5,000,000	ci.... 5,000,000		
es,	4,000,000	1,200,000	2,800,000			Affaires étrangeres.... 12,000,0
mbres de Flandre,	200,000	....	200,000		184,473,343	Maison du Roi....... 34,000,0
nérales,	147,000,000	47,389,210	99,610,790			Maison des Princes.... 8,000,0
& Clergé,	25,489,274	10,312,000	15,177,274			Pensions........ 14,000,0
de Paris,	3,600,000	....	3,600,000			Trésor Royal & Banquier....... 8,000,0
le Paris,	900,000	300,000	600,000			
e la Cour,	500,000	....	500,000			
uels,	2,000,000	600,000	1,400,000			
....	1,500,000	600,000	900,000			
....	5,000,000	1,743,000	3,257,000			
TOTAL.....	375,331,874	155,858,531	219,473,343	35,000,000	184,473,343	210,000,0

Source: Musée National des Douanes, Bordeaux, FM 1895 Cote 95, 'Etat des finances de la France en 1774, année de la mort de Louis XV', 1774.

Appendix 3: Wine Fraud in Champagne

Fraudulently avoiding the *aides* – Number of verbal trials in Champagne, 1721-1734.

	Total		Reims		Ardennes		Epernay		Pays rémois		Vignoble de Reims	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
Not paying taxes	116	36	35	30.2	43	43.4	13	61.9	12	34.3	13	25.5
Wrongly paying retail taxes	76	23.6	17	14.7	25	25.3	5	23.8	13	37.1	16	31.4
Avoiding the retail taxes	74	23	27	23.3	20	20.2	-	-	9	25.7	18	35.3
Selling bottles	38	11.8	30	25.9	5	5.1	-	-	-	-	3	5.9
Carrying bottles	8	2.5	2	1.7	2	2	2	9.5	1	2.9	1	2
Rebellion upon inspection	4	1.2	1	0.9	3	3	-	-	-	-	-	-
Diluting wine	2	0.6	2	1.7	-	-	-	-	-	-	-	-
Prohibited vessels	2	0.6	2	1.7	-	-	-	-	-	-	-	-
Illegally producing eau-de-vie	1	0.3	-	-	-	-	1	4.8	-	-	-	-
Avoiding the sales tax	1	0.3	-	-	1	1	-	-	-	-	-	-

Source: Musset, Benoît, *Vignobles de Champagne et vins mousseux : Histoire d'un mariage de raison, 1650-1830* (Paris, 2008), p. 304.

Appendix 4: The Punishment of Smugglers

	First Infraction	First Recidivism	Second Recidivism
Simple fraud	200 livres	500 livres	1,000 livres
Smuggling - porte-à-col	200 livres	300 livres + 10 years galley service	
Smuggling with horses, carts or boats	300 livres + 3 years galley service	400 livres + 9 years galley service	
Smuggling with troops and arms	Death penalty		
Women and girls	100 livres	300 livres and whipping	Same + banishment
Employees of the Farm who smuggle or help	Death penalty		
Nobles	Could lose noble privileges		

Source: Alain L'Homer et Charles Piquois, *Baie du Mont-Saint-Michel : Les anciennes salines* (Laval, 2002), p. 89.

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Cote 8R1, Bureau d'Entrée. Entrepôt des Marchandises venue par acquit-à-caution pour les Colonies Françaises de l'Amérique, 1783.

FM1436 Cote 15, ‘Déclaration du Roi, Donnée a Marly le 17 Mars 1767, Portant prorogation jusqu’au dernier Septembre 1774, des quatre sols pour livres sur le tabac’, 1767.

FM1437 Cote 13, ‘Déclaration du Roi Portant que les Faux-Sauniers, Faux-Tabatiers et autres Contrebandiers, qui seront condamnés aux Galéres, seront flétris des Lettres GAL dans les cas y énoncés’, 1744.

FM1461 Cote 41, ‘Lettres patentes du Roi qui défendent d’introduire dans les vins, cidres et autres boissons, la céruse, litharge ou toute autre préparation de plomb ou de cuivre’, 1787.

FM1476 Cote 32, ‘Jugement rendu par Mrs les Commissaires du Conseil, Qui prononce que la confiscation de faux Tabac saisi sur Isaac Petallier, Tailleur, lui fait défenses de récidiver’, 1776.

FM1477 Cote 33, ‘Jugement rendu par Mrs les Commissaires du Conseil, qui prononce la confiscation du faux Tabac saisi sur Antoine Vaché, marchand chauderonnier’, 1776.

FM 1583 Cote 109, Gabelles de France – Pardevant les Conseillers de Roy de Paris, Thoms TEMPLIER, Fermier Général des Gabelles de France et autre Fermes-Unies ; a fait constituer son Procureur général et Spécial Me René Henry Fleury de PIMONT auquel il donne pouvoir & puissance de pour luy & en son nom, travailler en qualité de Commis général desdites Fermes, 1698.

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