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## Taxes and maritime activity in eighteenth-century French ports

### **Introduction**

The royal state had control of maritime activity in the ports and coastal regions by means of Admiralties which were judicial and administrative institutions. The admiralties divided the French coast from the North Sea to the Mediterranean, including Corsica, into 51 jurisdictions in 1789.<sup>1</sup> In the ports, the officers of the Admiralties were paid the rights of the French Admiral and the fees of official documents which made up their income. From 1781 to 1785, the royal commissioner, Daniel Chardon, inspected a part of the French coast each year and drew up a report in every Admiralty which constituted eight folio volumes totalling 2,200 pages. One of the goals of the inspection was to verify the taxes and abuses that crippled commerce, fishing and navigation. There were different types of maritime taxes called pass, anchoring place, ballasting and unballasting, and lighthouse and sea-marks which were collected for the king, the Admiral of France, Admiralty officers, boroughs and past seaside lords. The reports of the Chardon inspection have remained completely intact and make up one of the most important sources of the history of maritime life in France at the end of the Ancien Regime.<sup>2</sup>

The research perspectives that this inquiry offers are interesting for three reasons. First of all, there has been no research work done on both the administrative and fiscal regime of French ports during modern times; there are port monographs that make up a collection of individuals. Secondly, a policy to standardize and simplify maritime taxes was put in place during the 18<sup>th</sup> century; this inquiry shows the persistence of taxes collected by individuals despite their having been taken over by the royal state from the 1730s. Finally, the general reform movement and the debate on economic liberalism of the second half of the 18<sup>th</sup> century affected the different areas of maritime activity (trade, war, and fishing), thus, the inquiry has helped to re-evaluate the maritime policy of Louis XVI which was coherent through its global approach (war and trade), without however influencing the results.

### **1 - The Admiralty and maritime activity: control of the Naval Minister**

During the 18th century, the Admiralty, the intervention of which in maritime activity was essential, underwent increasing pressure, both politically and economic from the Secretary of State of the Navy who was involved in political and economic activities, including trade. During the late 18<sup>th</sup> century, the Admiral lost the control and even the actual direction of the Admiralty; the institution went into the hands of the Secretary of State of the Navy.<sup>3</sup> This outcome was the result of the king taking back the reins of maritime activity during the time of Colbert. The position of Admiral of France was restored in 1669, but with no

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<sup>1</sup> One should also add the colonial territories, without the Mascarene Islands in the Indian Ocean.

<sup>2</sup> CHAN Paris, Marine C4 174 (Flanders, Picardy, Normandy), 175 (Brittany, Poitou, Aunis, Saintonge, Guyenne), 176 (Provence, Languedoc, Corsica).

<sup>3</sup> The Admiral of France (Amiral de France) was a high officer of the Crown, it was a permanent position, but was not subject to succession.

military remits whatsoever.<sup>4</sup> Then, the *Grande Ordonnance de Marine* of 1681 established the seats of the Admiralty to which were attached the jurisdiction of maritime activities. The seats were under the control of the Secretary of State of the Navy who re-established the king's authority on commercial maritime activities, and not just on military ones.

The admiralties had in their remits two major policing areas, that of navigation and that of ports and coasts.

### **Navigation policing**

When leaving a harbour of the kingdom or of one of the colonies, a captain had to have the documents issued by the Admiral, the most well-known of which was that of pass. A pass was the authorisation to put out to sea under certain conditions: the sea had to be “open”<sup>5</sup>, the ship ready to sail, the crew conform to regulations, the cargo void of prohibited merchandise, and all duties settled. Most often though, there was no actual verification of these conditions, a pass was first and foremost a source of income for the Admiral. Anchoring fees were paid to the Admiral for all ships which came into the ports and harbours of the kingdom. Upon arrival, the Admiralty seats were given the captains' reports and preceded to ship inspection. Navigation conditions were part of the navigation policing powers of the Admiral who had to position lighthouses, tun-buoys, and sea-marks where necessary. This power did not extend to all the coasts of the kingdom, because in the majority of cases, it was exercised by the king, the lords along the coasts, communities or individuals, but legally it still was held into place. If a lord collected duties without compensation, neglecting the uptake of lighthouses or sea-marks, the Admiral had to reinforce or make up for the fault. For example, in the Somme Bay, positioning sea-marks was the responsibility of the Lord of Saint-Valéry who in turn collected the customs and provostship duties from all ship anchoring in his seignior. During his inspection of the French coasts in 1782, commissioner Chardon noted that the lord was not fulfilling his own duty very well. He maintained only three sea-marks and it was the Admiral who had to have five others positioned at his own cost.<sup>6</sup> In fact, the actual general policing of navigation conditions went back to the Secretary of State of the Navy during the late 18th century. The minister, Choiseul, ordered an extensive investigation in 1766 in all the ports of the kingdom on “existing lighthouses and on those that should be built, as well as the places where they should be built.”<sup>7</sup>

### **Policing ports and coasts**

The edict of 1681 gave the Admiral of France the responsibility of policing ports and coast, except for the ports of Bayonne and Bordeaux where it was done by the Jurade, and military and colonial ports where it was done by the administrators.<sup>8</sup> To keep the ports and havens safe and to maintain order, the Admiral appointed Masters of the quay. In ports where traffic was light, the presence of one of these masters of the quay was not necessary, the Admiral could appoint people, or committees, to take care of ballasting and

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<sup>4</sup> On the evolution of the Admiralty, see the legal thesis of Christian SCHNAKENBOURG, *L'amirauté de France à l'époque de la Monarchie administrative (1669-1792)*, Doctoral Thesis, Université de Paris II, 1975, 2 vol., 323 p. + 328 p.; and the past works of Joachim DARSEL (admiralties of Brittany and of Normandy).

<sup>5</sup> The king could, in fact, prohibit leaving ports, in times of war, for example.

<sup>6</sup> CHAN Paris, *Marine* C4 174, pp.137-138. June 14, 1782.

<sup>7</sup> CHAN Paris, *Marine* C4 157. (Our translation) The investigation was carried out by the officers of the seats of the Admiralty and the class commissioners who inspected seafarers who had to go into military service on a king's vessel.

<sup>8</sup> *Ordonnance de Marine de 1681*, Titre I du Livre Premier, articles 4 et 5. (Title I of the First Book, articles 4 and 5).

unballasting of vessels, and of the uptake of lighthouses and sea-marks. This policing power was conscientiously exercised by the officers of the Admiralty seats, who carefully supervised the masters of the quay, as well as the ballasting and unballasting committees, and who handed out the directives of the Admiral who heard trade grievances, reformed the abuses of masters, and even banned them from exercising their functions.<sup>9</sup>

In fact, the Secretary of State of the Navy was the real head of the Admiralty; all activities related to maritime trade, fishing and the Admiralty were part of his responsibilities. The minister was in charge of the seats and their activity, he kept direct contact with the officers of the Admiralty who answered the requests of maritime and trade information and sent reports on navigation conditions and statistics. At the beginning of 1786, the Naval minister, the duke of Castries, created a Bureau of maritime trade and fishing in his department. The Bureau was in charge of everything connected to the declarations of edicts dealing with navigation and fishing since 1681, policing trade navigation, ballasting and unballasting, piloting and taxes, the Admiral, as well as the officers, navigation, as well as fishing.<sup>10</sup> From 1777, but especially during the 1780s, the Secretary of State of the Navy implemented reform programmes for the Admiralty to answer the demands of those who used it. These reforms showed the necessity of updating French maritime taxes, both public and private; nearly a century had gone by since the publication of the *ordonnance de la Marine* of Louis XIV and Colbert in 1681. Its flaws and generalisations had had plenty of time to surface and started to be of consequence just after the Treaty of Paris of 1763. Moreover, the seats of the Admiralty did not always seem able to perfectly fulfil the missions set out for them by the edict. Sometimes, abusive practices found their way in which became more or less established through custom. A commission was appointed by the king during the Praslin ministry to look into the reforms necessary in 1767. It was the origin of three partial reforms in 1770 which were new laws on the rights and salaries of the officers of the Admiralty, on the procedures of shipwrecks and groundings, and on inspections onboard ships.<sup>11</sup> The rights and salaries were thus fixed at a set rate for all the ports of the kingdom.

The importance of the Navy minister as compared to the Admiral of France when it came to the direction of the Admiralties is undeniable. At the beginning of the reign of Louis XVI, the reform movement continued. In April 1777, the minister, Sartine, ordered the officers of the Admiralty seats to write a general report on the taxes they collected in the seats, on the judicial customs they followed, and on the conflicts they had with the other jurisdictions over their competence. The first part of the officers' report consisted in presenting details of the kinds of taxes collected by the Admiralty, and of the status and form of collection. The report also had to present a precise history of the origin and establishment of the taxes, as well as the titles on which they were founded. Finally, the officers had to make suggestions on the best means to facilitate collection and to make it less costly for trade. Unfortunately, only one of the reports written by the officers of the Admiralty is accessible: the one from the seat in Quimper.<sup>12</sup>

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<sup>9</sup> Example cited by Christian SCHNACKENBOURG, *op. cit.*, an order banning sir Ganet from his functions as master of the quay in the port of La Rochelle, June 14, 1762 (Arch. Dép. Ch. Mar. B5629).

<sup>10</sup> CHAN Paris, Marine C4 35 p.129-130, Details on the *bureau du commerce maritime et des pêches*. February, 1786.

<sup>11</sup> CHAN Paris, ADVII 1, n° 186; AD VII 6, n° 102 and 104: regulations of January 10, 1770.

<sup>12</sup> CHAN Paris, Marine, C4 238, f° 170-220, 1778.

This uncompleted investigation by the Navy minister, Sartine, was the beginning of an extended investigation on the coasts of France by the King's commissioner, Daniel Marc Antoine Chardon, from 1781 to 1785.

## 2 – *The extended investigation of the Admiralties by Commissioner Chardon*

The Naval minister did not renounce his investigation of the Admiralties. Sartine obtained from the king a very official dispatch of a commissioner to the Admiralties to guarantee the success of the investigation. The royal commission of December 20, 1779 appointed Daniel Marc Antoine Chardon “commissioner of our counsel assigned to the inspection of ports, havens, fishing, fisheries, maritime taxes, & the following of the edicts by the Admiralties”.<sup>13</sup> Daniel Chardon had already intervened in the activities of the Admiralty on the request of the Naval minister in 1776. He wrote a report on the problem of lighthouses in Normandy.<sup>14</sup> From May 1779, his appointment to the Prize Court, as public prosecutor, took him to the ports of Flanders, Picardy, Upper Normandy, and Brittany to settle disputes and speed up settlements.<sup>15</sup> He, thus, had the opportunity to gather a good deal of knowledge about the Admiralties, to speak to the officers of the seats, and, of course, to get results in the payment of prizes or captured ships. His efficiency was mentioned in the preamble of the commission of December 1779: “To these effects and by the full and complete confidence we have in your ability, probity, loyalty, and affection to our duty, of which you have given us proof through the various offices and commissions that you have fulfilled to our satisfaction, and particularly in the mission that we have confided to you in all of the ports of our kingdom for prizes and the verification maritime taxes.”<sup>16</sup>

The objectives of the royal commission of Chardon took up and extended the goals of the investigation of 1777. They were extremely vast and covered almost every area of competence of the Admiralties. Furthermore, there had never been, since the 17<sup>th</sup> century, the dispatch of a royal commissioner with such power to the ports. The text of the commission defined six major objectives:

1. To inspect all the Admiralty seats of the kingdom, including those of Corsica, to examine the sentences passed, the judicial precedents, the enforcement of the edicts relative to navigation policing, officer wages, and respecting the tariff of 1770; to ascertain information on the abuses, listen to the grievances, to gather the reports of the officers and users of the Admiralty.
2. To investigate the ports, havens, harbours, and mouths of rivers to obtain an account of the navigation there, of the taxes collected there, and of the means of making them “less costly to trade”.
3. To ascertain information on the various kinds of fishing practised in the districts of the seats, on the abuses and difficulties which arise from them.
4. To draw up a report on the shipwrecks over the last ten years, to ascertain information on plundering and depredation, to gather the reports and grievances of ship-owners and captains on

<sup>13</sup> CHAN Paris, Marine C7 60 DP Chardon: “State of service of citizen Chardon”, and note by Didier NEUVILLE, *État sommaire des archives de la Marine antérieures à la Révolution*, Paris, L. Baudoin, 1898, pp.458-459, [reprint by Kraus Reprint, Neudeln, (Liechtenstein), 1977]. Daniel Marc Antoine Chardon was born in Paris on January 26, 1731; from 1753 to 1760, he was *contrôleur-général de la Marine, lieutenant-particulier* to Châtelet in 1760, intendant of Sainte-Lucie in 1763-1764. He was public prosecutor to the Prize Court from 1777 to 1791. In 1779, he was appointed “commissioner assigned to the inspection of ports, fishing, maritime taxes and the following of edicts in the Admiralties”. (Our translation)

<sup>14</sup> CHAN Paris, Marine C4 158, July 20, 1776.

<sup>15</sup> CHAN Paris, Marine C4 239, f° 8-13.

<sup>16</sup> CHAN Paris, Marine C7 60 DP Chardon, Commission of the king printed in Paris in 1780. (Our translation)

the subject.

5. To look into how the sentences of the “Commission of investigation” of maritime taxes are applied, to repress the noted abuses and to take all the temporary measures necessary.
6. To oversee the prize proceedings in the seats of the Admiralty.

Daniel Chardon stayed one to four days in each seat of the Admiralty. A report was written for each seat inspected. The size of the report varied according to size of the port, ranging from 20 to 70 pages, but most often between 40 and 50. According to the date on the head of each of his reports, the King’s commissioner successively inspected:

- in 1781, the seats of Brittany,
- in 1782, those of Flanders and Picardy,
- in 1783, those of Normandy and the Ocean (Aunis, Saintonge and Guyenne),
- in 1785, those of the Mediterranean (Languedoc, Roussillon, Provence and Corsica).

All of the reports were written using an unvarying ten-point outline:

1. Presentation of the seat: composition, creation, history, borders, conflicts with neighbouring seats and other jurisdictions and administrations.
2. Presentation of the port: trade, navigation statistics, naval construction.
3. Taxes collected on navigation for the Admiral of France.
4. Rights and wages of the officers of the Admiralty, comparison with the tariff of 1770.
5. Activities of the Admiralty: management of justice, navigation policing, master of the quay, ballasting and unballasting.
6. Fishing and fisheries: types of fishing practiced, production, noted abuses.
7. Shipwrecks: procedures carried out, grievances and observations, statistics of shipwrecks in the strait over the last ten years.
8. Professor of hydrography
9. Works necessary for navigation safety
10. Individual maritime rights, sentences of the Commission of investigation and their implementation.

The influence of the Chardon inspection has not yet been established by historians of the period. It does, however, seem extensive if one considers that the reports were the basis for all the major reforms of the Admiralty, and more widely of maritime law, implemented during the reign of Louis XVI, especially during the 1780s. Officially, these reforms are attributed to the duke of Castries, but he reaped the fruit of the preparation work of his predecessor, Sartine. The measures relative to the Admiralty lie within the wider framework of a greater reform of navigation and maritime trade, one of the aspects of which concerns trade with the Isles, for example, with the famous decree of the Counsel of August 30, 1784 on the “exclusif mitigé”. Two major categories of measures were prizes after the Chardon inspection to reform the Admiralty. The first was to organise the seats to put an end to some abnormal situations. Thus, for example, a new seat was established in Lorient in 1782, as a dismemberment of the one in

Vannes.<sup>17</sup> The second group of reforms resulting from the Chardon inspection dealt with policing seafarers and navigation. In 1784, edicts relative to the landing of pilots and to the composition of crews on commercial ships were pronounced.<sup>18</sup> In 1786-1787, the king reformed the teaching of hydrography, the training of ship captains and merchant ship builders.<sup>19</sup> At the same time, a Committee of fishing was created for the Secretary of State of the Navy, to prepare the reform of all that dealt with fishing and fisheries.<sup>20</sup> Maritime taxes were also a stake in the reform plan proposed by the *Contrôleur general*, Calonne, at the *Assemblée des notables* in 1787. The reports of the inspection of Chardon were used to prepare large synoptic tables of tariffs in use in the different ports of the kingdom.

### 3 – The reforms of maritime taxes

Navigation taxes constituted the revenue of the Admiral of France; they were duties on passes, commissions for privateering, anchoring places, lighthouses, tun-buoys, and sea-marks, as well as various minor rights collected only in particular ports. Pass and anchoring taxes were good examples of the lack of uniformity of taxation, as well as of the new simplification policy that came about during the 1770s and 1780s.

**Taxes on passes** were the first attested, from 1373 for military operations, and in 1584, they were required for all ships and all sea voyages. A pass was, thus, necessary to weigh anchor and had to be presented upon arrival at port. The length of the pass, which was an authorization to navigate, varied according to the type of navigation and the place of destination; consequently, the price was not the same if one was going to the West Indies or to Cadiz. Pass fraud did exist, even if there were a low number of cases of the type judged. Fraud consisted in noting the voyages made in the ports of the same Admiralty seat or even for navigation between neighbouring ports but situated in two different provinces.<sup>21</sup> Therefore, a tax had to be paid to obtain the pass, without which the ship could be confiscated. There were, however, exceptions and exemptions to the tax on passes:

- if the ship returned to her port of registry after having unloaded in a port of the same Admiralty district on condition that she was legal,
- the ships that called at a port were not obligated to obtain a pass,
- boats without masts and rudder for fishing fresh fish were exempt,

<sup>17</sup> CHAN Paris, AD VII 1, n° 12, 13 et 18: Letters patent of April 12, 1782; January 11, 1783 and December 2, 1786.

<sup>18</sup> CHAN Paris, AD VII 15, 3<sup>e</sup> collection of edicts from March 10 to July 4, 1784.

<sup>19</sup> CHAN Paris, AD VII 15, 3<sup>e</sup> collection, edict of March 6, 1787.

<sup>20</sup> CHAN Paris, Marine C5 52, n° 169: Decree of the Royal Counsel of February 27, 1785, the chairmanship of the Committee was confided to Daniel Chardon.

<sup>21</sup> On the issue of fraud, see the reference work *Nouveau commentaire sur l'Ordonnance de la marine, du mois d'août 1681. Où se trouve la conférence des anciennes ordonnances, des us & coutumes de la mer, tant du Royaume que des pays étrangers, & des nouveaux règlements concernant la navigation & le commerce maritime. Avec des explications prises de l'esprit du texte, de l'usage, des décisions des tribunaux & des meilleurs auteurs qui ont écrit sur la jurisprudence nautique. Et des notes historiques & critiques, tirées la plupart de divers recueils de manuscrits conservés dans les dépôts publics. Dédié à S.A.S. Mgr. le duc de Penthièvre, Amiral de France. Par M. René-Josué Valin, avocat & procureur du Roi au siège de l'Amirauté de la Rochelle.*, La Rochelle, 1760, 2 vol. For example, Norman captains who navigated to the ports of Picardy, used only a pass to go from one Norman port to another because it was less expensive. When they landed in Picardy, they said they were only calling at the port, which helped them avoid having to get a new pass to go back to Normandy.

- the pataches of the Ferme (Customs) to prevent contraband.

There were also temporary exemptions for the transport of construction material, due to the destitution of fishermen. For fishing of fresh fish, the tax was paid only once a year if one went out and came back in the same day.

The tables made from the Chardon investigation on the taxes collected in the Admiralties show that there was no uniformity of pass tariffs at the end of the Ancien Regime. In 1787, there was a wide range from one port to another, even if over half of the Admiralty seats collected similar taxes<sup>22</sup>:

Examples of pass tariffs for a 100-tonne ship

TYPE OF NAVIGATION	ADMIRALTIES	PASS TARIFFS in livres tournois		
		Livres	Sols	Deniers
<b>“Long-haul pass”</b>				
<u>Maximum</u>	Dunkirk	12.	3.	9.
	Saint-Valéry-sur-Somme	11.	8.	3.
	Le Havre	9.	18.	3.
	Marseilles	9.	15.	0.
<u>Minimum</u>	Fréjus et Aigues-Mortes	0.	13.	0.
<u>Average</u>	31/41 Admiralties	9.	15.	0.
<b>“Sea-going pass”</b>				
<u>Maximum</u>	Bastia	35.	0.	0.
	Calais	11.	7.	6.
	Le Havre	2.	2.	3.
	Marseilles	9.	15.	0.
<u>Minimum</u>	Fréjus et Aigues-Mortes	0.	13.	0.
<u>Average</u>	22/43 Admiralties	2 – 3.	0.	0.

**Duties on anchoring** were based on the permission to cast anchor in the ports. At the end of the 16th century, the anchoring tax was no longer collected except in the port of Calais. Henry IV reinstated it in all ports for foreign ships in 1600. At the end of the 17<sup>th</sup> century, anchoring taxes were not collected in all the ports, it was taken only for foreign ships at variable rates, the most usual of which was 3 sols per tonne, empty or full. However, in some ports, in Calais, Rochefort, Marans and La Ciotat, anchoring was due for all ships, foreign and French. In some other ports, it was not collected by the Admiral of France, but for the King (Toulon, Antibes, Narbonne) or various other individuals (La Hougue, Bandol, Iles d’Hyères, Agay/Fréjus, Arles, Martigues). During the first half of the 18<sup>th</sup> century, anchoring tax collection was ever changing according to port and year, it came and went. In 1743, the anchoring tax disappeared along the Mediterranean, Picardy, and Flemish coasts, except for in Calais, but it was collected again in the ports of Poitou.<sup>23</sup> In 1743, the Admiral was confirmed in his right to collect anchoring taxes and several regulations

<sup>22</sup> CHAN Paris, Marine C4 f° 62 : “Tableau des droits perçus sur les bâtiments dans les Amirautés” (Table of the duties collected on the ships in the Admiralties), 1787.

<sup>23</sup> CHAN Paris, Marine C4 235 f°8-9: Mémoire sur le droit d’ancrage (Report on anchoring duties), 1747.



would allow him in the future to even collect it in ports where he could not before. The project was fought against by the Chamber of commerce: “this right will be seen as a new duty (...) as modest as it may be, it will be represented as a raise of expenses for maritime trade which is already overcharged by an infinite number of other rights, the whole of which reduces the progress of navigation, raises the price of cargo, and consequently that of the goods.”<sup>24</sup> A decree of the royal counsel in May 1745 ordered the collection of the anchoring tax for the Admiral of France in all the ports of the kingdom for all foreign ships, including in ports like Marseilles or Dunkirk where it had not been collected.<sup>25</sup> However, there were exceptions, three ports of Poitou (Bouin, Talmont, La Tranche), some lords benefited from the right in their domains (the duke of Penthièvre in Paimboeuf as a local right, the canons of Rochefort on the Loire estuary, the town of Saint-Malo, the king in Antibes, Mr. Laborde-Lissade in Bayonne who Admiral lieutenant, etc.,<sup>26</sup> Overseas, anchoring was not collected except in Saint-Domingue. Although the decree of 1745 did not specify as much, the anchoring duty was collected on French ships, the notice was posted in the ports under the Admiral.<sup>27</sup> In 1787, just before the abolition of the anchoring tax for French ships, the situation varied from one port to another:

- In ports where it had not been collected before 1745, it was collected for all ships.
- In ports where it had been collected only for foreign ships before 1745, French ships remained exempt (Boulogne and Saint-Valéry-sur-Somme<sup>28</sup>),
- The chamber of commerce of Marseilles succeeded in keeping the exemption of French ships that it benefited from in its port before 1745.

Of all the rights of the Admiral of France, that of anchoring was certainly the one that was endured the most difficultly by trade for which it seemed an abuse of power that could not be justified, it was a tax with no compensation in return. At the beginning of the 1780s, the reports asked for its abolition, the officers of the Admiralty acknowledged that the masters of ships paid the tax only when “forced” to do so. In 1787, a report on the abolition of the anchoring tax for French ships was presented to the “Assemblée des notables.” The edict of June 1787 gave satisfaction to the ship owners and captains; it abolished the anchorage tax on January 1, 1788 for French ships and raised it for foreign ships to 7 sols per full tonne and 3 sols 6 deniers per empty tonne. All the anchoring taxes that were still collected by private individuals were abolished.<sup>29</sup>

### **Conclusion**

The edict of June 1787 abolished the anchoring tax for French ships, as well as other minor taxes collected on navigation, for the King, to the benefit of the Admiral, various other individuals or communities. They were taxes on small barrelling, sea-marks, ballasting and unballasting, on English coal

<sup>24</sup> *Ibidem*. (Our translation)

<sup>25</sup> 3 sols per full tonne and 1 sol 6 deniers per empty tonne

<sup>26</sup> CHAN Paris, Marine C4 242 f° 26-27 : Notes des bureaux de la Marine vers 1787. (Notes of the Navy offices around 1787)

<sup>27</sup> The notice was a paper posted which gave the tariff of some duties. It was thus a public notice, if the tariff was not posted, the duty was not valid and it was considered that there was no tax owed.

<sup>28</sup> CHAN Paris, Marine C4 174, f° 91 and 135-136: Report from the Chardon inspection, June 1782.

<sup>29</sup> CHAN Paris, Marine C4 239: Edict of the king recorded on June 28, 1787, 11 pages.

for the Admiral, as well as various local taxes collected for the king in Brest, Antibes, Saint-Malo, taxes on ballasting and unballasting collected by towns, all the anchoring taxes collected by individuals and various royal duties added to the rights of the Admiral (6 to 8 sols per Livre) or to the rights of the officers of the Admiralty (sol per Livre). However, the most important edict proved the royal desire to implement a more general reform of all taxes on navigation in the ports of the kingdom: “We announced to the *Notables*, recently gathered by our orders, the plan we had... to make the navigation and maritime trade of our subjects (...) free from various taxes not less costly as tiring, by the burdens that collecting them brings about.” Among these taxes, they collected those that were secondary to navigation and maritime trade, the masters of quays, brokers and interpreters, pilots, which had a fixed rate. The rights of lords and communities were abolished, settled and reimbursed. Those of the officers of the Admiralty were also checked and they examined “the changes that would be most useful to implement and forward the means to give back our subjects, in maritime affairs, to render justice the quickest and the least expensive way, at the same time that we propose to grant the most needed protection to cabotage and navigation, which takes place from port to port on the coasts of our kingdom.”<sup>30</sup> To enforce the edict, the king created an Administration Committee presided by Daniel Chardon. This committee provided remarkable synthesis work to lay out the information contained in the report of the Chardon inspection from 1781 to 1785.<sup>31</sup> A new request for information was made in the Admiralties in 1788 and 1789, but the revolutionary crisis came about before the new measures were proposed to the king. The two decades at the end of the Ancien Regime consequently produced an impressive body of documents on maritime life in France. The archival wealth puts into reconsideration the maritime policies of Louis XVI and his ministers and into better evaluation the role of the State in the dynamics of maritime activity.

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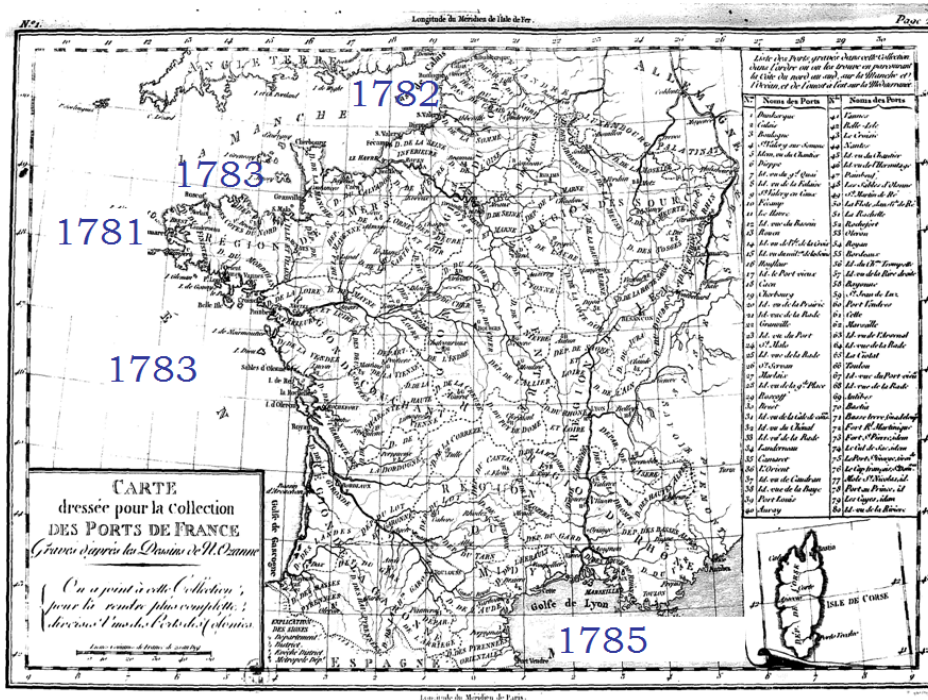
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<sup>30</sup> *Ibid.*, p. 10.

<sup>31</sup> CHAN Paris, Marine C4, Tableaux sur les droits de marchandises et sur les droits des bâtiments. (Table on the goods duties and on ship duties.)

THE CHARDON INSPECTION

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