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ENGLISH GOVERNMENT
FINANCE, 1485-1558**

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FREDERICK C. DIETZ

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1485-1558

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English Government Finance

1485-1558

BY

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PREFACE

The publication of the Pipe Rolls, of Expenditure and Receipt Rolls, of Taxation and Subsidy Rolls, of Household and Wardrobe Accounts and many other accounts of official nature has made available in printed form a large body of material for the student of English government finance, especially in the later Middle Ages. Much research has already been done on special topics. Beside Madox's *History and Antiquities of the Exchequer*, and its continuation beyond 1327 in F. S. Thomas's little book, *The Ancient Exchequer of England*, there is the highly scholarly work on the Exchequer by Hall, Poole and Vinogradoff. The history of the customs has been rather fully and carefully written by Hubert Hall, whose theory of the origin of the customs has been corrected by Gras. The taxation of the thirteenth century is elaborately examined by S. K. Mitchell, in his *Studies in Taxation under John and Henry III*, and by J. A. C. Vincent, in his *Lancashire Lay Subsidies*.

But no satisfactory general account of the finances of the English government, showing their nature and extent, and the theories on the basis of which various kinds of revenues were used, bringing out at the same time the close interrelation and interaction between finance and the more general political problems and policies, has yet been written. The nearest approach to such a general account is Stephen Dowell's *History of Taxation and Taxes in England*. His implied assumption that taxation was always the chief resource of English governments for their revenues, is incorrect, and has led to a too large disregard of the vastly more important revenues under the king's own control, in the earlier period. Dowell's account of the earlier period of English history moreover, is too meagre, and at best he is chiefly interested in the "how" of things, and pays little attention to the "why." Dowell's book may be supplemented by S. A. Morgan's *History of Parliamentary*