

DUTIES IMPOSED UPON COMMERCE WITHIN HÂRN AND WESTERN LÝTHIA

Below you find the basic taxes and/or duties imposed on commercial activities within Hârn and Lýthia. Each section has the rules as presented by the game and then my take on what the rules mean and some suggestions on how they can be used or expended to make more like a medieval setting.

The Hawking Tax

The following is according to Columbia Games publication 4201, HârnPlayer: A Player's Guide to HârnWorld.

A tax payable to the Bondmaster on all goods brought into a city to be sold, including raw materials for further processing, but excluding foodstuffs. The tax is usually a percentage of the consignment's value, but since the Bondmaster tends to rely on "declared values", assessments are generally low unless the mercantylers neglects the appropriate bribes. The average tax is 10%.

What the rules say:

This is a tax payable to the Bondmaster or one of his deputies for all goods brought into a city and/or town to be sold.

The tax is applied to all goods, to include raw material, but excludes food stuffs.

The tax is a percentage of the declared value of the goods to be sold.

Suggestions for Play or Change:

This tax should be applied to any food stuffs coming into the city/town that are not meant for local consumption; instead they are destined to be exported out of the city.

The GM should generate the Bondmaster's and/or his assistant's morality before play; thus, when a character tries to bribe the city official the GM can execute a saving roll to determine their reaction. If the official fails, then he is amiable to being bribed and may accept the character's lower declared value assessment. If the official succeeds then he may have the character arrested. The save roll could be just a 3d6 roll against the official's morality score; if it is equal to or under the official's morality score he saves, otherwise he fails. For example, a city official has a morality score of 11 and the GM rolls a 13 on a 3d6; the official fails the save and is willing to accept your character's bribe for a lower declared value.

Declared value is what the owner believes his merchandise will be worth when sold at that location. However, many merchants and Mercantylers will try to give a lower assessment. A good way to determine if the official will accept the given assessment is to test his awareness score. If he was not bribed then use 3d6; if he was bribed but refused the bribe then use 2d6 (if he was not aware of your attempted bribe then there is a small chance of success); however, if he did take the bribe then use 5d6 (there is always a chance the bribe wasn't big enough).

The Bonding Fees

The following is according to Columbia Games publication 4201, HârnPlayer: A Player's Guide to HârnWorld.

The mercantylers can delay payment of the hawking tax by placing his goods in bond, which is storing them in the government bonding house. Goods temporarily brought into a city, but destined to be exported, must be placed in bond. This service incurs payment of a bonding/storage fee, a percentage of declared value, payable in advance with a minimum one month fee. The average Bonding Fee is 1% per month.

What the rules say:

This is a tax payable to the Bondmaster or one of his deputies for all goods put in bond in lieu of paying the Hawking Tax.

This is a tax payable to the Bondmaster or one of his deputies for all goods brought into the city but are to be exported instead of sold locally.

The tax is applied to all goods placed into bond, to include food stuffs.

The tax is a percentage of the declared value of the goods.

Commerce Taxes 2

Suggestions for Play or Change:

Any local merchants saying they will store their goods at their own establishment in lieu of the bonding fee should be made to pay the hawking tax.

Goods only making a nightly stop are exempt from the fee if left loaded on a vessel. If they are on animals or porters then a minimal fee of 1d per load must be paid to keep them for the night. Anything longer than a night incurs the full charge.

Use the bribery rules under Hawking Tax to determine if a Bondmaster will accept a lower valuation.

Tolls

The following is according to Columbia Games publication 4201, HårnPlayer: A Player's Guide to HårnWorld.

*A generous quality of Government tollhouses exist along most major roads, and at bridges, fords etc.
Typical tolls are:*

*1f per Person (afoot)
3f per Horse
3f per Cart (2-wheels)
4f per Wagon (4-wheels)
1f per Ox/Sheep/etc.*

Tolls are often charged by various parties, especially at bridges and fords. These are rarely legitimate, and always more expensive.

What the rules say:

Tolls are not applied to the goods carried but the conveyance.

Only the tolls at established toll houses are legitimate, all others are suspect.

Wagons and carts include one driver and all mounted riders pay at the mount's rate.

Suggestions for Play or Change:

Local residents are exempt from the toll if their fields or place of work requires them to pass through the toll station on a daily basis.

A GM can use an indiscriminate toll, an illegal one, at a site as an adventure hook; such as take out the robber whoever or some kind of plea in the hundred or shire court asking for compensation.

Add in a toll on goods being carried also, this was a common practice in medieval times. Say something in the order of 2f per mule load, 4f per cart load and 8f per wagon load.

One missing element in the toll system is tolls on river systems. It was a common practice to have toll station along rivers in medieval times. In some instances a chain would be stretched across the river to stop vessels. The toll operators would not lower it until the toll was paid. It also appears river tolls were based on cargo and/or vessel size. Something like this may be appropriate for river based tolls:

*Government tollhouses exist along most major rivers at key commercial centers or political borders.
Typical tolls are:*

*4f per foot of vessel length
2f per passenger not a member of the crew
8f per tun of goods carried*

Tolls are often charged by various parties; these are rarely legitimate, and always more expensive.

The 2d per tun of goods can be a flexible variable to reflect the importance of a toll station or its desire to draw in customers. For example in the description of travel on an inland route, ", one toll stop is at Vaduz, the seat of the Principality of Liechtenstein, with a toll of 2 shillings (24d) on a bale and the next toll station at Balzers is only 8d per bale. Balzers is where the vessel stopped for the night. To me it appears as if this was an attempt by Balzers to draw in vessels for overnight stays or services with a lower toll and therefore maybe lower fees in other areas.

Maritime Taxes

The following is according to Columbia Games publication 4201, HårnPlayer: A Player's Guide to HårnWorld.

Ship-owners berthed in a port must pay to the harbormaster, wharfage that averages 1d per foot of vessel length per day. Vessels at anchor in a port pay roughly 20% of the wharfage rate. The pilotage fee is typically 24-48d per vessel. A vessel can reduce its wharfage by 50% (not its pilotage) by paying an annual Registry fee.

What the rules say:

River ports will be subject to some of these restrictions.

Pilotage could be interesting since it requires a stranger to come aboard your vessel and sail it into the port.

Anchorage is usually in designated areas in order to avoid congesting navigatable channels. Anchoring in a non-designated area may bring on additional penalties.

Suggestions for Play or Change:

Local residents are exempt from the toll if their fields or place of work requires them to pass through the toll station on a daily basis.

A GM can use a indiscriminate toll, an illegal one, at a site as an adventure hook; such as take out the robber whoever or some kind of plea in the hundred or shire court asking for compensation.

Add in a toll on goods being carried also, this was a common practice in medieval times. Say something in the order of 2f per mule load, 4f per cart load and 8f per wagon load.

One missing element in the toll system is tolls on river systems. It was a common practice to have toll station along rivers in medieval times. In some instances a chain would be stretched across the river to stop vessels. The toll operators would not lower it until the toll was paid. It also appears river tolls were based on cargo and/or vessel size. Something like this may be appropriate for river based tolls:

Government tollhouses exist along most major rivers at key commercial centers or political borders.

Typical tolls are:

4f per foot of vessel length

2f per passenger not a member of the crew

8f per tun of goods carried

Tolls are often charged by various parties; these are rarely legitimate, and always more expensive.

The 2d per tun of goods can be a flexible variable to reflect the importance of a toll station or its desire to draw in customers. For example in the description of travel on an inland route, ", one toll stop is at Vaduz, the seat of the Principality of Liechtenstein, with a toll of 2 shillings (24d) on a bale and the next toll station at Balzers is only 8d per bale. Balzers is where the vessel stopped for the night. To me it appears as if this was an attempt by Balzers to draw in vessels for overnight stays or services with a lower toll and therefore maybe lower fees in other areas.

Import/Export Duties (Customs)

Hårn has no customs duties in the strict since. The Hawking tax is similar to a local customs tax usually collected at a town's gates and normally called a toll and not a customs duty. I see this as a weakness in the overall taxation and royal financial system. Monarchs, republics and communes used then regularly to control trade within their realm and as a means of generating much needed funds to fight wars, building projects, etc.

Terran Example:

Listed here are some examples of customary duties, new and old, collected by the kings of England:

English kings had as one of the ancient prerogatives the right to levy customs on imported and/or exported goods. The earliest records that customs fees were being regularly collected can be traced back to the Pipe Rolls of the twelfth century. Key items that customs was regularly applied were wool, cloth, wax and wine.

Commerce Taxes 4

The Ancient Custom

This was imposed on all Staple goods - principally wool, skins and leather, but also lead, tin, butter, cheese, lard and greases. The duty was placed at 6s 8d per sack of wool and every 300 fells or skins. Each of the other items would also have similar dues placed on them using a standard bulk rate, such as the sack for wool, and then a money value placed on that unit of measure for each item.

The New (or Petty) Custom

This was a duty directed at foreign merchants and required them to pay an extra 50% on top of the Ancient Custom. Later it was extended to include imported cloth and was payable by aliens and citizens alike. It also included an additional duty of 3d in the pound on all other wares.

Tunnage and Poundage

Poundage was another additional duty imposed on all non-Staple goods exported or imported by aliens or citizens. Tunnage was a temporary duty on wine imports.

Butlerage

This was a duty on all wine imports that was also part of the Ancient Custom. It was controlled by the king's Chief Butler and a office usually granted to someone of political importance. Each port would have a deputy who would collect the butlerage.

The collection of customs requires an advanced system of revenue collectors throughout the realm working in conjunction with the Exchequer. The king granted all posts as customs officials, many of them were recorded on the Patent Rolls or the Fine Rolls.

Each official was required to maintain records of his operations; in England the Exchequer would send out books for the officers of each port. Three sets - the customers', controller's and surveyor's - were usually compiled. These books were used to record the number and names of ships using the port; the name of the master; date of arrival or departure; the name of the merchant in whose name the goods were shipped (with a mark identifying them as citizen, alien or Hanse); each item of customable cargo, often with its value; and, in the case of the collector's accounts, the amount payable.

When summoned to the Exchequer the officials would present their books for auditing and enrolling of the final rolls to reflect their final account of the customs.

Although the English could rely on their ports as a means of controlling imports and exports the continental states could not solely count on ports as many had none or had them only on side. In the case of landlocked states and those whom had large land based borders crossed by trade routes another option was sought. In such situations these states would establish customs stations along major trade routes at points just inside their borders; preferably at city and/or town or in the case of the Alps at the head of the roads crossing the key passes. Although some merchants may try to avoid these customs stations by taking less traveled routes; the safety offered on the regularly patrolled and traveled main routes was still preferred.

Later in the period some states, such as the Italian city states, Milan and some of the Germanic Principalities started consolidating their toll stations at the customs stations and having merchants and travelers pay toll one time for travel throughout their territories. This was not a widespread practice however, but used more as a means to centralize taxation and induce more traffic in goods through their territories.