

HERITAGE CIRCLE

Sarah Doig, 'There is no such thing as a good tax.' Government Revenue-Earning Schemes over the Centuries

Sarah Doig gave a fascinating talk to the November meeting of the Heritage Circle in Rickinghall about how governments raised revenue in different ways before the 19th Century. It was based upon her extensive research of records at county offices and the National Archive in Kew.

She began by quoting Winston Churchill who said, 'There is no such thing as a good tax.' However, he qualified this by saying that taxes are a necessary evil to provide revenue for the government to run the country, despite the fact that they did not necessarily improve it.

The earliest tax record is the Domesday Book of 1086 which listed property held in communities across England. It was used to tax landowners. However, the first tax records to mention individuals were Lay Subsidies which were collected between the 12th and 17th Centuries. The later documents are very useful to historians as they name the main householders and the amounts of tax paid.

Taxes have never been popular. The poll tax was particularly controversial when initiated in 1990 and led to disorder but it was not new. Richard II introduced the first poll tax in 1377 but had to abolish it in 1380. It was a cause of the Peasants' Revolt of 1381.

The Hearth Tax was levied from 1660 until 1689 and was based on the number of hearths in a house. Businesses were exempt, as were the poor. This too was very unpopular but the records are invaluable as they offer information about named individuals from a time when little other evidence exists. Study of local hearth tax returns shows family names still to be found today in the same villages. They indicated variations in wealth between individuals and communities. For example, Sir Edmund Bacon of Redgrave paid tax on 41 hearths. Similarly, half of the households of Rickinghall Inferior were exempt as they were too poor. The same records show that Botesdale was the most densely populated local village.

The Window Tax was another source of revenue for the government. It was first raised in 1696 and lasted until 1851. It fostered a vast system to administer it. Officials completed assessments, collected the tax and heard appeals. There were attempts to reduce liability by bricking up windows. This can be seen today on some buildings dating from this period.

Taxes often lasted for long periods. The Land Tax lasted from 1693 until 1963. There were also attempts to avoid payment. The Glass Tax levied from 1745 to 1845 encouraged manufacturers to produce more decorated glasses with hollow stems as the tax was based on the weight of a glass. The Brick Tax collected from 1784 to 1850 led to builders using larger bricks for house building. Finally, the Hair Powder Tax introduced in 1795 was initially paid by 200,000 people who wore wigs. It seemed so effective that its level was soon increased by the government. However, the number of people paying the tax had fallen to 800 by the time of its abolition in 1869 as there was a new fashion of cropped hair.

Extensive records remain of how revenue was raised by government. They have a significant value for people researching their family history as local records often name individuals and give an insight into where they lived and their position in society. Social historians studying particular communities also make considerable use of this evidence. However, there is one continuity between past and present. There has always been a widely held view that, 'There is no such thing as a good tax.'

The next meeting of the Heritage Circle will be at 7.30pm on Wednesday 28 January at The Village Hall, Rickinghall IP22 1HD when Tony Diamond will give a talk about Oliver Cromwell. Further information about the Heritage Circle is available on its website, www.heritagecircle.onesuffolk.net.

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