

Arms and the (tax-)man: The use and taxation of armorial bearings in Britain, 1798–1944.

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Dissertation submitted in partial fulfilment of the requirements for the
degree of MLitt in Family and Local History at the University of Dundee.

October 2016

Declaration

I, Philip Daniel Allfrey, declare that I am the sole author of this dissertation. Unless otherwise stated, all references cited have been consulted by myself and the study of which this dissertation is a record, has been carried out by myself. This dissertation has not been previously accepted for a higher degree.

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Abstract

From 1798 to 1944 the display of coats of arms in Great Britain was taxed. Since there were major changes to the role of heraldry in society in the same period, it is surprising that the records of the tax have gone unstudied. This dissertation evaluates whether the records of the tax can say something useful about heraldry in this period.

The surviving records include information about individual taxpayers, statistics at national and local levels, and administrative papers. To properly interpret these records, it was necessary to develop a detailed understanding of the workings of the tax; the last history of the tax was published in 1885 and did not discuss in detail how the tax was collected.

A preliminary analysis of the records of the armorial bearings tax leads to five conclusions: the financial or social elite were more likely to pay the tax; the people who paid the tax were concentrated in fashionable areas; there were differences between the types of people who paid the tax in rural and urban areas; women and clergy were present in greater numbers than one might expect; and the number of taxpayers grew rapidly in the middle of the nineteenth century, but dropped off after 1914.

However, several questions have to be answered before the records of the tax can be used to draw conclusions about the use of heraldry: Are the surviving records representative? Does tax evasion introduce any bias? How does one handle changes in what was considered taxable over the 150-year period? How does one distinguish between people who were taxed because they had an object decorated with a coat of arms, and people who intentionally displayed their personal or institutional coat of arms?

The records of the armorial bearings tax have the potential to be useful, but as the above questions indicate, a much closer analysis of the records, as well as additional sources of information, are needed to fully realise this potential.

Acknowledgements

I would like to thank my supervisor, Clive Cheesman, Richmond Herald, for his helpful guidance and encouragement. Thanks are also due to staff at the more than thirty archives I visited for their assistance, and staff at other archives for providing sufficiently detailed item-level cataloguing that I did not have to visit.

Finally, I would like to express my deepest appreciation to my wife Sarah and my sons James and Daniel (both born during this degree) for putting up with almost four years of my evenings and weekends being consumed by study.

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List of Abbreviations

BPMA.....	British Postal Museum and Archive
ERO.....	Essex Record Office
ESRO	East Sussex Record Office
LMA.....	London Metropolitan Archives
NRS.....	National Records of Scotland
SHC	Surrey History Centre
TNA	The National Archives

Chapter 1.

Introduction

Throughout the nineteenth and early twentieth centuries the display of coats of arms in Britain was taxed.¹ This period also encompassed significant changes in the role of heraldry in society, yet the effect these phenomena had on each other has not been investigated. This study has a threefold aim: to fill a gap in the literature by providing an historical overview of the taxation of armorial bearings; to consider whether the tax can in fact be employed to study the use of heraldry; and to inform future research through preliminary investigations of surviving records.

1.1 Context

Since the twelfth century individuals have used coats of arms as a symbol of personal identity and a mark of membership in a social elite. Corporate entities have used arms for almost as long, yet while the display of institutional arms is still familiar today, that of personal coats of arms is no longer quite so visible. A timeframe for this evolution is suggested by the period when the display of arms was taxed. In 1798, when legislation was introduced, there were obviously sufficient people using coats of arms to make a tax worthwhile, but by 1944, when the tax was repealed, it was considered obsolete and produced only a small revenue. Establishing a reason for this change is beyond the scope of this study. Instead this dissertation will evaluate whether the records of the tax can shed any light on heraldic practice in this period.

The reason for believing these records might be useful lies in their broad coverage. In his manifesto for the field of heraldic studies, D'Arcy Boulton recognises users of coats of arms as the most important of his six classes of people who shape the development of heraldry. Their activities, he says, encompass the 'acquisition, possession, transmission, and use of ... heraldic signs ... in forms and contexts determined by them'.² Most studies of the history of heraldry have tended to consider only the activity of acquisition, i.e. interaction with heralds to receive a grant of arms, primarily because this is what is best documented.³ However this approach excludes from consideration those who have assumed arms without reference to the heraldic establishment. It also fails to consider whether people who have been granted arms, or their descendants, continue to use them. By contrast the

¹ The terms 'coat of arms', 'armorial bearings', and 'arms' are used interchangeably throughout this dissertation.

² D'Arcy Jonathan Dacre Boulton, 'Advanced Heraldic Studies : An Introduction. Part I. A New Conception of an Interdisciplinary Field of Scholarship', *Alta Studia Heraldica*, 2 (2009), 1–54 (p.15) <http://ash.heraldry.ca/issues/2009/ASH_2d_Boulton-Intro.pdf> [accessed 22 July 2016].

³ e.g. Thomas Woodcock and John Martin Robinson, *The Oxford Guide to Heraldry* (Oxford, 1988), chap. 2.

authors of the tax on armorial bearings were not concerned with when or whether a coat of arms had been granted, merely with its use. Records of the people who paid this tax therefore take all four activities into account, so it is surprising that they have not been made use of before now.

1.2 Interpretation

There are however three principal issues with the interpretation of these records which may affect their ability to provide information on heraldic practice: their fragmentary survival, under-representation due to tax evasion, and the definition of armorial bearings used for tax purposes.

1.2.1 Survival of records

The tax on armorial bearings was administered as a stamp duty from 1798–1801, an assessed tax from 1801–1869, and an excise licence from 1870–1944. Collection was delegated to locally appointed officials, who either returned records to the central administration, retained them locally, or both. Responsibility for the tax rested with the Inland Revenue and its predecessors until 1909, after which it was handed over to county councils. Given this history it is not surprising there is no single source covering the entire period of operation of the tax. Added to this is the problem of survival of records. While centralisation of records provided comprehensive data (e.g. amounts for every parish from 1801–1830, or total numbers of taxpayers), it also acted as a single point of failure for the loss of records (e.g. the almost complete absence of records of individuals from 1870 to 1909). Records that were retained locally were naturally more restricted in scope, but the much greater number of entities involved in their creation or preservation increased the likelihood of at least some surviving.

The surviving records of the armorial bearings tax are of three main types: tables of the numbers of taxpayers and/or amounts of tax paid (*aggregate measures*), lists of individuals with the taxes they paid (*individual records*), and administrative papers. Each has its own strengths and deficits, and spatial and temporal coverage. However, they are sufficiently complementary that, taken together, they cover the whole period of operation of the tax. A large proportion of this dissertation is devoted to investigating whether the information they provide is a complete picture.

1.2.2 Evasion

It was noted by contemporaries that there was a high level of evasion of the tax. ‘Not one in fifty who ought to pay it actually does so.’ wrote a columnist in 1800.⁴ A more detailed

⁴ ‘Tuesday’s and Wednesday’s Posts’, *The Aberdeen Journal*, 17 March 1800, p.2.

analysis was made in an 1865 article in the *New Monthly Magazine*.⁵ Its author used as a case study an unnamed cathedral town with a population of 14,959, including approximately 600 'gentry, clergy, or professional' heads of household.⁶ Of these 80 at most had paid the armorial bearings tax. Based on the common use of heraldic items in these circles he suggested this figure could conservatively be quadrupled. Assuming 50% of gentry, clergy, and professional households displayed arms in some way, and that two people in each such household were liable to the tax he arrived at an upper limit of 600 armorial bearings taxpayers in the town.

While it may be possible, with much work, to determine the number of people who should have paid the tax in a given place in a given year, it does not necessarily follow that the degree of non-payment was the same everywhere at all periods. A further contributing factor is the changing practice of the authorities as to who was liable for the tax. In the first quarter of the nineteenth century for example, coats of arms used for business purposes were liable for tax, but by the last quarter they were exempted by Inland Revenue.⁷ In the absence of better information, this dissertation will assume that the relationship between the proportion of the population which did pay the tax, and the proportion who were liable, remains reasonably consistent.

1.2.3 Definition of 'armorial bearings'

There are two further problems with interpreting the data: distinguishing between genuine armorial bearings and quasi-heraldic devices; and distinguishing between intentional and incidental use.

The law did not define what constituted armorial bearings, and the heraldic authorities who might have provided such a definition were not involved in enforcing the tax. This meant it was the layman's conception of coats of arms that determined what was taxed. While this of course included 'true' coats of arms, it also encompassed devices which were not strictly armorial, and it is not immediately obvious that these were used in the same manner or by the same people as armorial bearings. However, from details mentioned in legal cases (e.g. a device painted in the usual place for a crest) and the pragmatic definition adopted by the tax authorities (a taxable device must include a motto, wreath, or other recognisably heraldic element), it is clear that pseudo-heraldic devices did fill the same niche in terms of a need for graphical representation, and thus should contribute in the same way to trends in payment of the tax.

⁵ 'Armoial Bearings and the Assessed Taxes', *New Monthly Magazine*, 135 (1865), 468–472 <<https://books.google.co.nz/books?id=bOMRAAAAYAAJ&pg=PA468>> [accessed 22 July 2016].

⁶ The latter figure presumably comes from a directory; its source is not stated.

⁷ See sections 3.6 and 5.6.4.

More difficult to disentangle are the intentional use of armorial bearings (i.e. where the owner of an object displayed arms to which he had a connection) and the incidental use (where there was no such connection, e.g. on a second-hand object). Both types of usage were taxable, however the contribution of the latter to the tax may in fact have been small. In legal proceedings where liability to the tax was asserted because of a recently purchased armorial item, a common response was that the defendant did not consider himself liable because the arms in question were not those of his family. The frequency with which this view was asserted suggests that there must have been many incidental users of arms not paying the tax who were not brought to court. The *New Monthly Magazine* article referred to above provides additional support for this argument. The writer grouped armorial bearings users into four categories, the largest of which was 'those who have no arms, but who use their neighbours', and who do not pay the tax'.⁸ He cites examples of incidental usage for this category; intentional use of arms is implied for the other three.

1.3 Methodology

There is very little mention of the armorial bearings tax in the literature. The only scholarly article to analyse data from the tax does so in the context of social mobility rather than heraldry and makes several errors.⁹ The primary authority on the administrative history of the tax is Dowell's *History of taxes and taxation* (1885), which does not cover the final 60 years of operation of the tax.¹⁰

Records relating to the armorial bearings tax were identified using online catalogues, and 32 British archives visited in person to consult them. It is possible that other records exist but have not been catalogued or are described only in on-site catalogues; it was not feasible to attempt to identify these. Parliamentary papers and historical newspapers were consulted online.

A complete dataset of the numbers of taxpayers from 1812–1944 was compiled from various parliamentary papers (see Figure 1). This was used to establish gross trends and a framework within which other data could be interpreted. Accounts of the Receivers of Taxes were used to establish the trends for the period from 1801. No aggregate measures survive for 1798–1801, so all available individual records were analysed. For later periods significant collections of individual records (i.e. those covering many taxpayers, parishes, or years) were used to characterise armorial bearings taxpayers by their occupation or

⁸ *New Monthly Magazine*, 135 (1865), 468–472.

⁹ FML Thompson, 'Britain', in *European Landed Elites in the Nineteenth Century*, David Spring (ed.) (Baltimore, 1977), pp.30–32. See section 6.1.

¹⁰ S Dowell, *A History of Taxation and Taxes in England from the Earliest Times to the Year 1885, Vol III*, 2nd edn (London, 1888), pp.275–282.

title, and analysed for insight into the types of people paying the tax. Reports of legal proceedings in connection with the tax provided concrete examples of the type and use of armorial bearings for a small number of individuals. Administrative papers, such as departmental circulars, forms, and instructions to assessors, were combined with legislation to develop an understanding of the machinery of the tax and hence place the surviving records in context.

This dissertation is arranged chronologically, with chapter divisions corresponding to the changes in administration of the tax. Chapter Two covers its operation as a stamp duty from 1798–1801; Chapter Three, its administration as an assessed tax from 1801–1853; Chapter Four, the change from a three- to two-class assessed tax, 1854–1869; and Chapter Five its collection as an excise licence from 1870–1944 and subsequent repeal. Each chapter follows the same structure: an account of the change and the motivation for it; a summary of legislation; a description of the mechanism of collection and the records it produced; a preliminary analysis of surviving records; and finally an evaluation of these records as a source.

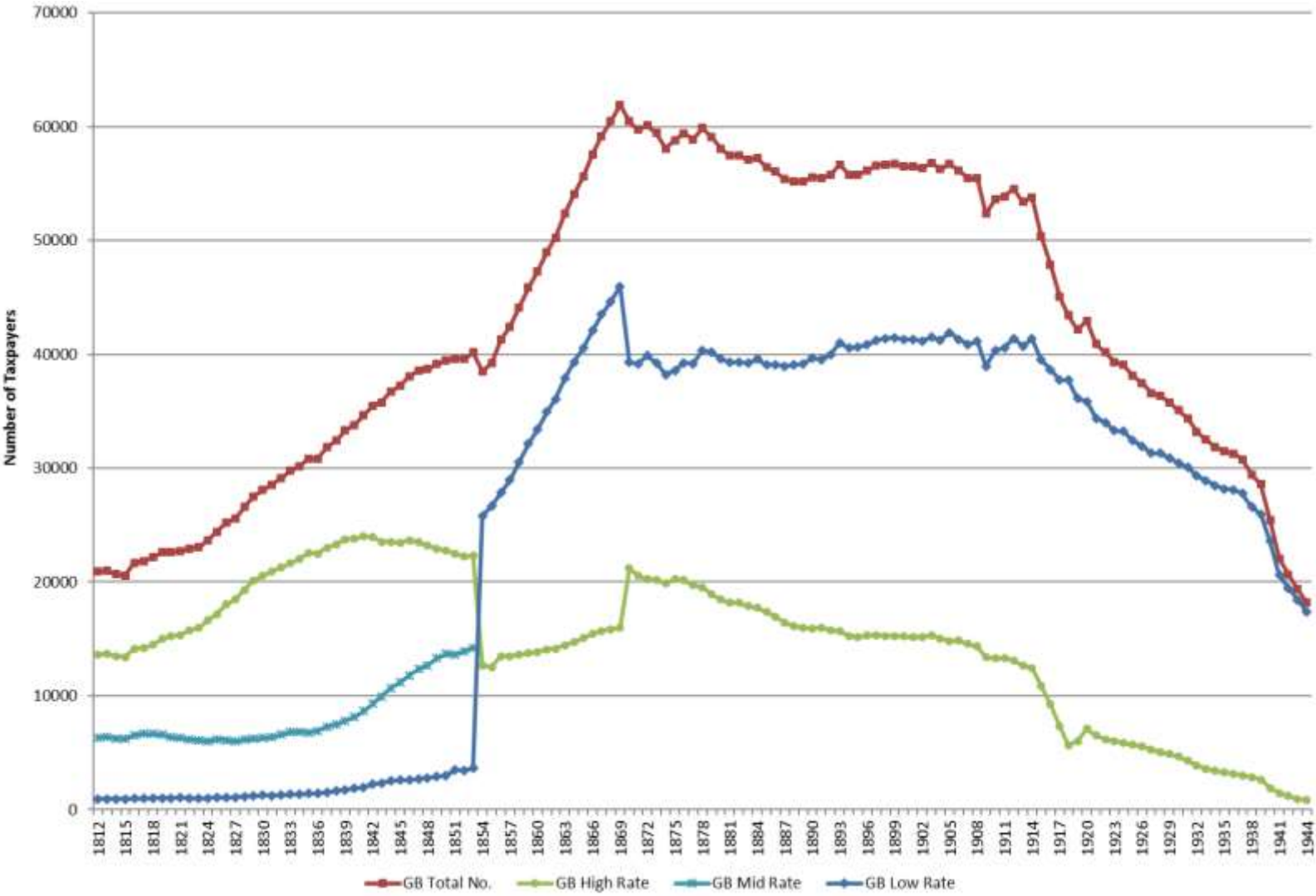


Figure 1 – Number of armorial bearings taxpayers in Great Britain, 1812–1944. Source: House of Commons Parliamentary Papers 1870 (C.82-1), p.179; 14th to 52nd Reports of the Commissioners of Inland Revenue, 1st to 36th Reports of the Commissioners of Customs and Excise.

Who'd object to a tax, that is certainly clear
 To raise the supplies many thousands a year?
 When the nation is threatened by hostile alarms,
 Is it likely a Briton will *lay down his arms*?¹¹

Chapter 2. 1798–1801: Stamp Duty

2.1 Background

The tax on armorial bearings was introduced by William Pitt in 1798. Since his appointment as Prime Minister and Chancellor of the Exchequer in 1784, Pitt had sought to improve the financial position of the country by increasing the rates of existing taxes and imposing new ones.¹² Increased military spending due to the declaration of war with France in 1793 saw him continue this trend. In addition to increasing the taxes on a host of items including rum, spirits, bricks, plate glass, tea, coffee, paper, and marine insurance, he introduced six new taxes over the next five years, including that on armorial bearings.¹³ As this list shows, taxation at the time was levied on a mixture of commodities and luxuries rather than directly on one's wealth. Luxury items were considered eminently suitable for taxation as their users had to have disposable income with which to purchase them.¹⁴

In his Budget speech Pitt did not give a reason for why armorial bearings caught his eye as a subject for taxation. Certainly they were displayed for him to see – on carriages, livery buttons, signet rings, and seals. Most other outward signs of affluence had already been taxed: carriages (1776), servants (1777), houses (1778), horses (1784), hounds (1796), even hair powder (1795) and watches (1797).¹⁵ The compulsory registration of coats of arms in France a century earlier may have provided Pitt with a precedent.¹⁶ Dowell suggested a link between the armorial bearings tax and the short-lived clock and watch tax, repealed a month earlier, however it was not a direct replacement; Pitt had clearly indicated that the shortfall caused by the repeal of the clock and watch tax was to be made good by an increase in the taxes on windows and inhabited houses.¹⁷

¹¹ Anonymous, 'On the Tax on Armorial Bearings', *The Weekly Entertainer*, 3 December 1798, p.460.

¹² Dowell vol. III, *passim*; John Jeffrey-Cook, 'William Pitt and His Taxes', *British Tax Review*, 4 (2010), 376–391; P. O'Brien, 'The Triumph and Denouement of the British Fiscal State: Taxation for the Wars against Revolutionary and Napoleonic France, 1793-1815', 2007 <<http://eprints.lse.ac.uk/22319/1/WP99.pdf>> [accessed 7 March 2016].

¹³ Jeffrey-Cook, pp.384–388.

¹⁴ O'Brien, p.42.

¹⁵ O'Brien, p.7; Dowell, vol. II, pp.181, 184–5; Jeffrey-Cook, pp.384–388.

¹⁶ Dowell, vol. III, p.275.

¹⁷ 'Proceedings in Parliament, 1798', *The Gentleman's Magazine: And Historical Chronicle*, October 1798, pp.856–860; Dowell, vol. III, pp.157–8.

The tax on clocks and watches had failed because people simply stopped using them. Pitt believed that his new tax would not be self-defeating, since those who possessed armorial bearings had both rational and emotional reasons for using them.¹⁸ MP George Tierney commented that ‘persons who possessed these distinctions would not have any objection whatever to bearing any burthens that might be reasonably imposed on them for the purpose of sparing the lower orders of society’.¹⁹ Lord Grenville stated ‘it was far from his intention, or that of his colleagues in office to weaken or diminish those distinctions and ensigns of honour, so necessary to preserve the ranks and gradations of society’.²⁰ Coats of arms were thus seen as an integral part of the self-identity of the more privileged classes and not something whose use would be lightly discontinued merely to avoid paying tax.

2.2 Legislation

The tax on armorial bearings was given effect by 38 Geo III c.53. As an act of the Parliament of Great Britain (predating the Union by three years) it did not apply to Ireland. A tax on armorial bearings at the same rate was proposed in the Irish Budget of 1800, but the clause was removed due to strong objections before the bill was passed.²¹ Subsequent United Kingdom legislation did not extend the armorial bearings tax to Ireland.

The act required payment of the tax by

...every person using or wearing any armorial bearing or ensign, by whatever name the same shall be called, or who shall be possessed of any carriage, or seal, or plate, or any other article on which the same shall be painted, marked, engraved, or affixed...²²

The way this crucial clause was worded is ambiguous. It is not clear whether the second half (‘who shall be possessed...’) was an expansion of the first half (‘using or wearing...’) or if it extended the tax to people who merely possessed heraldically decorated objects. The former interpretation appears to have been taken by the courts, as non-usage was held to trump possession.²³ The latter interpretation was taken by some contemporaries, including a correspondent to *The Morning Chronicle* in 1798 who, though not using or

¹⁸ William Woodfall, *Parliamentary Reports*, Vol. 2 (London, 1798), pp.411–413 <<https://books.google.co.nz/books?id=j2AxAAAAIAAJ&pg=PA411>> [accessed 26 February 2016].

¹⁹ Woodfall, p.417.

²⁰ Woodfall, p.567.

²¹ ‘Irish Parliament: House of Commons’, *General Evening Post*, 4 March 1800, p.1; ‘Ireland’, *The Times*, 6 March 1800, p.3.

²² 38 Geo III c.53, s.1.

²³ See section 3.6.3.

having any claim to armorial bearings, nevertheless paid the tax because he possessed books containing them.²⁴

Users of armorial bearings required a certificate, for which stamp duty was charged at three rates: £2-2-0 for anyone keeping a dutiable carriage with armorial bearings on it; £1-1-0 for anyone not keeping such a carriage, but liable to the taxes on windows or inhabited houses; and £0-10-6 for anyone not in either of the first two categories. Members of the Royal family were exempt, as were office holders or appointees using royal arms or those of a city or town.²⁵ Taxpayers were slow to comply with the new law, so the deadline for taking out certificates was extended from August 1798 until February 1799.²⁶ A similar extension had been made when hair powder certificates were introduced.²⁷

2.3 Method of collection

To obtain an armorial bearings certificate one had to complete a *form of account* giving name, place of residence, and the rate chargeable. The *certificate* and its *counterpart* were filled in with this information, a stamp of the correct value affixed, and the two halves cut along an indenture. The counterparts were sent by the distributor of stamps to the commissioners of stamp duties who produced an *annual list* of all armorial bearings taxpayers. Copies of this list were sent back to the distributors who in turn produced *parish lists*, which they sent to parish officials to be publicly posted. People using arms without a certificate could be convicted by a justice of the peace and fined up to £20. Convictions could be appealed to the quarter sessions, and a *certificate of conviction* had to be enrolled in the sessions records. Informers received half the fine paid for each offence.²⁸

Similar provisions can be seen in other acts levying stamp duties on licences, especially the hair-powder tax act.²⁹ Perhaps the most distinctive feature of the armorial bearings tax was its three-tiered rate, though again this was not without precedent. The tax on dogs, for example, had a two-tier rate which also relied on liability to another class of tax.³⁰

²⁴ One of the Multitude, 'Armoial Bearings', in *The Spirit of the Public Journals*, Stephen Jones and Charles Molloy Westmacott (eds), 1805, pp.205–207.

²⁵ 38 Geo III c.53, ss.1–2, 15.

²⁶ 39 Geo III c.8.

²⁷ 35 Geo III c.112.

²⁸ 38 Geo III c.53 ss.5–7, 10–14, 17, 21.

²⁹ 24 Geo III c.31 (horses); 24 Geo III c.43 (game); 35 Geo III c.49 (hair powder).

³⁰ 36 Geo III c.124, s.1.

2.4 Aggregate measures

The only surviving aggregate measures of the armorial bearings tax in this period are the total amounts collected (see Table 1).³¹ Arrears of up to a few thousand pounds were still being paid into the Exchequer as late as 1808, so these amounts do not necessarily reflect the amount chargeable in any given year.

<i>Year ending 5 Jan</i>	<i>England (£-s-d)</i>	<i>Scotland (£-s-d)</i>	<i>Total (£-s-d)</i>	<i>Source</i>
1799	20147-11-10	1243-12-0	21388-3-10	³²
1800	31483-5-3	2102-3-3	33585-8-6	³³
1801	26240-9-4	1321-2-10	27561-12-2	³⁴
1802	4795-2-7.5	93-1-8	4888-4-3.5	³⁵

Table 1 – Gross revenue of stamp duty on armorial bearings, in force from 24 June 1798 to 24 June 1801.

The conclusions that can be drawn from these figures are limited. The annual revenue is lower than expected; Pitt tentatively predicted £150,000.³⁶ It is not possible to determine the number of taxpayers in each class since the tax rates are multiples of each other, but it can be inferred that between 10,000 and 64,000 people paid the armorial bearings tax in each year. Six percent of the revenue came from Scotland, which had eighteen percent of the population. The relative amount is smaller than one would expect on a *per capita* basis, but those using armorial bearings comprised only a tiny fraction of the population. Further information is needed to determine whether there was less use of arms (or payment of tax) among the Scottish upper classes than their southern counterparts.³⁷

³¹ In Scotland there were 331, 472, and 100 armorial bearings taxpayers at the high, middle, and low rates respectively in 1799. 'Accounts Presented To The House Of Commons, Respecting The Public Income Of Great Britain, For The Year Ending Fifth Of January 1799', *House of Commons Sessional Papers of the Eighteenth Century*, 121 (1799) pp.127–8

<<http://parlipapers.proquest.com/parlipapers/docview/t70.d75.hcsp-002336>> [accessed 24 February 2016].

³² 'Accounts ... For The Year Ending Fifth Of January 1799', pp.127–8.

³³ 'Accounts Presented To The House Of Commons Respecting The Public Income Of Great Britain, For The Year Ending Fifth Of January 1800', *House of Commons Sessional Papers of the Eighteenth Century*, 1800 (129) <<http://parlipapers.proquest.com/parlipapers/docview/t70.d75.hcsp-002461>> [accessed 24 February 2016]. pp.89,91.

³⁴ 'Finance Accounts I.-VIII. of Great Britain, 1800', *House of Commons Papers*, 1801 (31) <<http://parlipapers.proquest.com/parlipapers/docview/t70.d75.1801-000085>> [accessed 24 February 2016]. pp.26,30.

³⁵ 'Finance Accounts I.-VIII. of Great Britain, 1801', *House of Commons Papers*, 1801-02 (44) <<http://parlipapers.proquest.com/parlipapers/docview/t70.d75.1801-000199>> [accessed 24 February 2016]. pp.28,32.

³⁶ 'Parliamentary Intelligence', *The Times*, 26 April 1798, p.2.

³⁷ 'Comparative Statement of Population of Counties of Great Britain, 1801 and 1811', *House of Commons Papers*, 1812 (12) <<http://parlipapers.proquest.com/parlipapers/docview/t70.d75.1812-003095>> [accessed 25 February 2016].

2.5 Individual records

Only a small number of individual records have survived: parish-level lists for one parish in Surrey and three in London; a county-level list for Staffordshire; and two bundles of counterparts and the daybook of an Essex distributor of stamps (see Table 2). Although the rate paid by each individual is stated, the small number of people makes it difficult to draw any conclusions from the relative proportions. Those for the London parishes are distorted by some half dozen corporate armorial bearings taxpayers, which would not necessarily have been found elsewhere.³⁸ Even the number of taxpayers at the low rate cannot be used to estimate households with multiple armorial bearings taxpayers, since the records show this class includes lodgers as well as family members of armorial bearings taxpayers.

<i>Place</i>	<i>Year Ending</i>	<i>High</i>	<i>Middle</i>	<i>Low</i>	<i>Total</i>	<i>Source</i>
West Essex (Daybook)	24 Jun 1801	115	85	24	224	³⁹
West Essex (Counterparts)	24 Jun 1800	29	41	5	75 ⁴⁰	41
West Essex (Counterparts)	24 Jun 1801	34	40	4	78	“
Staffordshire	24 Jun 1800	32	24	6	62	⁴²
St Leonard, Streatham, Surrey	5 Jan 1799	35	11	2	48	⁴³
St Ann Blackfriars, London	5 Jan 1801	16	17	4	37	⁴⁴
St Christopher Le Stocks, London	5 Jan 1801	7	12	5	24	⁴⁵
St Mary Le Strand, Westminster	15 Feb 1799	13	12	11	36	⁴⁶
St Mary Le Strand, Westminster	31 Dec 1799	14	9	9	32	“
St Mary Le Strand, Westminster	24 Dec 1800	12	6	9	27	“

Table 2 – Numbers of taxpayers at each rate from surviving records.

³⁸ E.g. the Society of Antiquaries, Bank of England, Worshipful Company of Apothecaries, Sun Fire Office, and Equitable Insurance.

³⁹ ERO, D/DGg 1, ‘Day-Book of T.F. Gepp as Distributor of Stamps for Essex’, 1798–1806.

⁴⁰ A further 54 counterparts lack mention of the value (the stamp itself would have denoted this on the recipient’s half).

⁴¹ ERO, D/Z 38/11, ‘Counterfoils of Armorial Bearing or Ensign Certificates’, 1799–1800; ERO, D/Z 38/13, ‘Armorial Bearings Duty Certificates’, 1799–1801.

⁴² Staffordshire and Stoke on Trent Archive Service, Stafford, D3377/71, ‘List of Persons Using Armorial Bearing in Various Parishes in Staffs’, 1800.

⁴³ Lambeth Archives, P/S/13/18, ‘Assessments for Hair Powder and Armorial Bearings Duties’, 1796–1800.

⁴⁴ LMA, P69/ANN/B/098/MS03842, ‘List of Armorial Bearing or Ensign Certificates Issued for the Year 1800, to Persons Describing Themselves as Residing in the Parish’, 1801.

⁴⁵ LMA, P69/CRI/B/016/MS06147, ‘List of Armorial Bearing or Ensign Certificates Issued to Persons in the Parish.’, 1801.

⁴⁶ Westminster City Archives, 452/123, ‘Lists of Persons Residing in St Mary-Le-Strand Issued with Armorial Bearing Certificates, Giving Addresses and Duty Paid’, 1798–1801.

Most of the abovementioned records do give names and styles of individuals, from which it is possible to distinguish several groups (see Table 3). Most are of the upper ranks of society. The large proportion of clergy is likely the result of the well-established practice of younger sons of the gentry seeking employment in the church.⁴⁷ Women are represented in similar proportions to clergy. Some are denoted as wives, but further research would be needed to determine whether the remainder are widows or independent heads of household. The difference in the proportion of esquires is likely due to the appointment of prominent members of the community as Justices of the Peace in the counties, while in London and Middlesex this role was filled by the Mayor and Aldermen *ex officio*, or stipendiary magistrates.⁴⁸ There does appear to have been a greater concentration of the people likely to use armorial bearings in the metropolis; St Christopher Le Stocks (population 133) has half the number of armigers of Staffordshire (population 200,000).⁴⁹ This increased concentration may have led to a peer pressure effect – in St Ann Blackfriars almost all of the armorial bearings taxpayers lived on three streets.⁵⁰

Group	Stafford (1800)	West Essex (1800)	West Essex (1801)	St Ann (1801)	St Chris- topher (1801)	St Mary (Feb 1799)	St Mary (Dec 1799)	St Mary (Dec 1800)
Peers and their families	2	4	3			2	2	2
Baronets and Knights	4					2	2	2
Esquires	30	46	26			4	7	6
Clergy	6	23	18			1	1	1
Officers	1	3	1					
Doctors	1					1		
Gentleman/ No title	18	58	19	37	24	26	20	16
Total	62	134	78	34	24	36	32	27
Women	11	29	13	3	3	3	3	3

Table 3 – Numbers of taxpayers by style or title. Women are included in the total.

⁴⁷ FML Thompson, *English Landed Society in the Nineteenth Century* (London, 1963), pp. 118–123.

⁴⁸ 32 Geo. III c.48; Tim Hitchcock, Sharon Howard and Robert Shoemaker, 'Justices of the Peace and the Pre-Trial Process', *London Lives, 1690–1800* <<http://www.londonlives.org/static/Pretrial.jsp>> [accessed 6 March 2016]; Sir William Blackstone and Edward Christian, *Commentaries on the Laws of England*, 13th edn (London, 1800). Vol 1, p.406, n.19.

⁴⁹ 'Abstract of Answers and Returns under Act for Taking Account of Population of Great Britain (Enumeration Abstract), 1801', *House of Commons Papers, 1801-2* (9), p.211 <<http://parlipapers.proquest.com/parlipapers/docview/t70.d75.1801-000252>> [accessed 6 March 2016].

⁵⁰ LMA, P69/ANN/B/098/MS03842.

2.6 Enforcement

A small number of records relating to prosecutions for failing to pay the tax have been identified, including five cases in the Middlesex Sessions Papers, and as many again in newspaper reports.⁵¹ The amount of detail in these is slim however. Five cases involved armorial bearings on carriages, two involved arms on harnesses, and another crests on servants' buttons, suggesting it was the publicly visible use of arms that was most easily enforced. Other countries or cities which levied taxes on the display of armorial bearings during the nineteenth century only taxed arms when displayed on carriages, presumably for this reason.⁵²

2.7 Conclusion

The ability to draw conclusions from the records of the armorial bearings tax in this period is limited by the lack of surviving records. From one perspective this does not matter because these three years are a tiny fraction of the lifespan of the tax. On the other hand, this was a formative period, and lack of records prevents us from seeing whether there was any change when the mode of collection was altered to an assessed tax. It is particularly regrettable that the national lists of armorial bearings taxpayers do not appear to have survived.⁵³ Four things can be asserted with some degree of confidence: the revenue was well short of the prediction; there was reluctance to pay the tax; taxpayers tended to belong to the upper reaches of society; and the number of women and clergymen paying the tax is higher than naively expected. All these are also found in subsequent periods.

⁵¹ LMA, Series MJ/SP/1801, 'Middlesex Sessions of the Peace: Court in Session. Papers for 1801', 1801, items 01/006, 04/020, 04/033, 04/054, 06/009, 06/011, 06/022, 07/025, 10/051; 'Middlesex Session. Hicks's Hall.', *Porcupine*, 31 October 1800, p.3; 'Tuesday, June 10', *The Whitehall Evening Post*, 10 June 1800, p.3; 'Postscript', *English Chronicle*, 6 September 1800, p.4; 'London, May 25', *The Aberdeen Journal*, 1 June 1801, p.3.

⁵² E.g. Dowell, vol. III, p.282 (Italy); 'Return of Local and Imperial Taxes on Carriages in European Countries', *House of Commons Papers*, 1888 (C.5320) <<http://parlipapers.proquest.com/parlipapers/docview/t70.d75.1888-065166>> [accessed 16 April 2016] (Liege and Portugal).

⁵³ 38 Geo III c.53 s.8.

Not any servants do I keep,
No dogs to guard me while I sleep;
No carriage or armorial bearings,
Not anyone hair-powder wearing;
No horse for which to purchase hay,
Therefore no duty do I pay.⁵⁴

Chapter 3. 1801–1853: Assessed Tax

3.1 Background

In 1800 taxes were collected by four departments: Customs (import and export); Excise (domestically produced goods); Taxes (land and assessed taxes); and Stamps (duties on documents or licences).⁵⁵ The motivation for transferring the collection of the armorial bearings duty from the Commissioners of Stamps to the Commissioners for Taxes has not previously been discussed by historians. Accounts of parliamentary proceedings suggest the initial motivation was not to improve efficiency, but to prevent problems experienced with informers.

The prime mover was MP Thomas Jones. On March 20, 1801 he gave notice of his intention to bring forward bills repealing both the armorial bearings and hair powder taxes. He believed they produced less than a tenth of their estimated yield, were not properly collected, and benefited ‘a brood of informers’ rather than the Exchequer.⁵⁶ Over the next two months he changed his mind several times about the best course to pursue, but his suggestion of April 13 that they be collected with the assessed taxes caught the attention of the government.⁵⁷ Consequently, on June 24 a law was passed transferring the management of the armorial bearings and hair powder taxes to the Commissioners for Taxes.⁵⁸

The problem posed by informers is illustrated by the proceedings which took place in the Bow Street Magistrate’s Office on March 27, 1801. Several hours were spent hearing informations laid by a single informer against approximately 20 ‘persons of distinction’.

⁵⁴ ‘An Assessed-Tax Paper’, *The London Journal*, 22 February 1862, p.126
<<https://books.google.co.nz/books?id=Ano-AQAAMAAJ&pg=PA126>> [accessed 8 July 2016].

⁵⁵ Jeffrey-Cook, p.381.

⁵⁶ John Almon, *The Parliamentary Register*, vol 13 (London, 1801), p.521.

⁵⁷ ‘Monday, April 13.’, *The European Magazine and London Review*, vol 39 (1801), p.374
<<https://books.google.co.nz/books?id=qV83AAAAMAAJ&pg=PT195>> [accessed 20 March 2016].

⁵⁸ ‘Imperial Parliament. House of Commons.’, *The Morning Post and Gazetteer*, 12 May 1801, p.2; ‘Parliamentary Intelligence. House of Commons. Hair Powder and Armorial Bearings.’, *The York Herald*, 16 May 1801, p.2; *Index to the Fifty-Sixth Volume of the Journals of the House of Commons*, 1801 s.v. Hair Powder <<http://parlipapers.proquest.com/parlipapers/docview/t70.d75.jhc-013172>> [accessed 21 March 2016].

Most refuted the charge by producing their armorial bearings certificates; the single conviction resulted from a defendant had not received an armorial bearings certificate from the distributor of stamps despite repeated applications. One of the accused was recently deceased; another was put to the expense of 50s. in hiring post horses to bring his certificate to London; several complained that this was the second, third or fourth time they had been informed against.⁵⁹

The provision for informers to receive a share of the fines was not unique to the hair powder and armorial bearings taxes, but several factors combined to make informers such a problem.⁶⁰ These taxes were paid only by the wealthiest section of society; the informer's half of the penalty (£5–10) was large in comparison to the average yearly wage (£30); there was no penalty for incorrect or even false informations; widespread evasion of the tax increased the likelihood of a successful prosecution; use of the taxable items was publicly visible; and, ironically, coats of arms would have assisted in identifying individuals to prosecute.⁶¹

3.2 Summary of legislation

The conversion of the armorial bearings duty to an assessed tax was given effect by the act 41 Geo III c.69. The tax rates were kept the same, however arms no longer had to be used on a carriage to qualify for the highest rate; possession of a carriage and use of armorial bearings in any context sufficed.⁶² Liability for the tax was extended to persons who 'use or wear, or cause to be used or worn, any Armorial Bearing or Ensign'.⁶³ This explicitly made masters liable for armorial bearings worn by servants as part of their livery, though at least one conviction for this was made prior to the passing of the act.⁶⁴

Two years later a consolidating act (43 Geo III c.161) combined some 35 pieces of legislation relating to assessed taxes.⁶⁵ The regulations regarding the armorial bearings tax comprised schedule K of this act, and were unchanged except for the provision that the duty would be charged 'whether such Armorial Bearing or Ensign shall be registered in the College of Arms or not'.⁶⁶ This was simply a clarification of existing practice; Dowell,

⁵⁹ 'Public Office, Bow Street', *The Morning Post and Gazetteer*, 1 April 1801, p.3.

⁶⁰ See the schedule to the *Common Informers Act 1951*.

⁶¹ For average wage see Gregory Clark, 'Average Earnings and Retail Prices, UK, 1209-2010', 2011 <<https://www.measuringworth.com/datasets/ukeyarnpci/earnstudynew.pdf>> [accessed 22 March 2016]. For evasion of tax see *The Aberdeen Journal*, 17 March 1800, p.2.

⁶² 41 Geo III c.69 sch. B; 'Friday's Post', *The Ipswich Journal*, 12 December 1801, p.2.

⁶³ 41 Geo III c.69 s.4.

⁶⁴ *The Aberdeen Journal*, 1 June 1801, p.3.

⁶⁵ 43 Geo III c.161 s.84.

⁶⁶ 43 Geo III c.161 sch. K. This is Anglocentric because heraldic jurisdiction in Scotland lies with the Lord Lyon, not the College of Arms.

however, implies it was an extension of the tax.⁶⁷ The act 48 Geo III c.55 increased the rates to £2-8-0, £1-4-0, and £0-12-0 for the three classes respectively, but made no other change to the armorial bearings tax.⁶⁸

In 1819 taxpayers were given the option of ‘compounding for’ their assessed taxes. For a 5% premium their tax bill for all assessed taxes would stay the same for the next three years, even if they increased their liability to tax, e.g. by employing more servants or moving to a higher rate of armorial bearing tax.⁶⁹ The opportunity to extend the contract or start compounding was provided by legislation at irregular intervals until 1853. The significance of this for studying armorial bearings usage is that individuals with contracts of composition were not included in the annual assessment, and it is primarily records of the latter which survive.⁷⁰

3.3 Method of collection

The ‘assessed taxes’ was the name given to a group of disparate taxes – on windows, inhabited houses, carriages, servants, horses, and dogs – which were collected together. When the armorial bearings duty became an assessed tax, it was simply added to this list, and the same machinery of collection used.

The Commissioners for the Land Tax (Commissioners of Supply in Scotland) were statutorily empowered to be *Commissioners for the assessed taxes*, and appointed periodically for every county by act of Parliament.⁷¹ The administrative unit of their jurisdiction was a *Division* or *District*, which in England often corresponded to a Hundred, but in Scotland could be the whole of a shire.⁷² At their first meeting each year the Commissioners appointed a *clerk* to handle the administrative work.⁷³ In England the commissioners appointed an *assessor* for each parish in the division. The assessors in turn nominated two *collectors* for their parish, whose appointments were confirmed by the commissioners.⁷⁴ *Surveyors*, appointed by the Treasury with jurisdiction over several divisions, were responsible for ensuring the correctness of assessments and their full

⁶⁷ Woodfall pp.566–7; Dowell, vol. III, p.279.

⁶⁸ 48 Geo III c.55 sch. K.

⁶⁹ 59 Geo III c.51.

⁷⁰ The principal acts relating to composition of assessed taxes are 59 Geo III c.51, 1 & 2 Geo IV c.113, 7 Geo IV c.22, 4 & 5 Will IV c.54, 8 & 9 Vict c.36 and 13 & 14 Vict c.96. A fuller list can be found in 32 & 33 Vict c.14 sch. E, which repealed them.

⁷¹ 43 Geo III c.150 s.4 and c.161 s.6; ‘The Land Tax and the Role of Commissioners’, 2009 <<http://www.parliament.uk/about/living-heritage/transformingsociety/private-lives/taxation/case-study/introduction1/land-tax-commissioners/>> [accessed 26 March 2016].

⁷² Robert Colley, ‘The Shoreditch Tax Frauds: A Study of the Relationship between the State and Civil Society in 1860’, *Historical Research*, 78.202 (2005), p.547.

⁷³ 43 Geo III c.99 s.9 and c.150 s.8.

⁷⁴ Dowell, vol. III, p.171.

payment to the *Receiver-General* for the county.⁷⁵ *Inspectors*, promoted from Surveyors, had supervisory powers over surveyors.⁷⁶ In Scotland although the legislation provided for assessors, they were in practice never appointed, and surveyors filled this role instead.⁷⁷ One collector per division was appointed by the commissioners, though they could also appoint sub-collectors.⁷⁸ *Resident inspectors* filled some of the supervisory roles corresponding to the English surveyor.⁷⁹

At the start of the tax year in April (May in Scotland), assessors posted *public notices* and gave *returns* to individuals.⁸⁰ They compiled the completed returns, plus any information gathered independently, into *assessors' certificates*, which were delivered to the commissioners. The surveyor examined both returns and certificates to correct obvious errors before the commissioners authorised the tax assessment by signing the certificates. Three copies (two in Scotland) known as *collectors' duplicates* were produced, one for the collectors, one for the surveyor and one retained by the clerk to the commissioners.⁸¹ *Additional first assessments* could be made after the assessors' certificates had been signed for straightforward cases such as late delivery of returns.⁸² *Supplementary assessments* were made in all other cases where the first assessment was found or believed to be inaccurate. All assessments could be *appealed* to the Commissioners in the first instance. If either the taxpayer or the surveyor were dissatisfied they could request the Commissioners state a *case* for the opinion of the judges, which decision was final and set precedent.⁸³ In addition both surveyors and taxpayers could request an *opinion* from the Board of Taxes for guidance in making assessment or appeals.⁸⁴

3.4 Aggregate measures

Records of the number of armorial bearings taxpayers do not exist prior to 1812. The amounts reported annually to Parliament cannot be used as a proxy for the number of

⁷⁵ TNA, IR 78/6, *Instructions to Surveyors of Taxes*, 1818, p.1.

⁷⁶ Robert Colley, 'The Clown's Mistress. Income Tax Evasion: Ideal and Reality in Mid-Victorian Britain Relating to the Detection of and Punishment for Evading the Income Tax' (University of Aberystwyth, 1998), pp.47–48 <<http://hdl.handle.net/2160/3305>>; NRS, IRS18/43, 'Official Instructions for Upper Ward (Paisley) and Lower Ward (Greenock)', *Instructions to Be Observed by the Surveyors of Taxes in Scotland*, 1824.

⁷⁷ George V Irving, *Digest of the Law of Assessed Taxes in Scotland* (Edinburgh, 1841), p.1, note. This practice was given legislative sanction by 45 Geo III c.95 s.1.

⁷⁸ 43 Geo III c.150 s.9.

⁷⁹ NRS, IRS18/43, *Instructions to Be Observed by the Resident Inspectors of Taxes in Scotland*, 1824.

⁸⁰ 43 Geo III c.161 s.25; Staffordshire and Stoke on Trent Archive Service, Stafford, D3033/5/4, 'Tax Notices', 1833–38 (notice); West Yorkshire Archive Service, Wakefield, WDP20/8/6/56, 'Returns for Assessed Taxes', 1835–36 (form).

⁸¹ 43 Geo III c.99 s.12 and c.150 s.11; 50 Geo III c.105 rule 1; 45 Geo III c.95 s.1.

⁸² TNA, IR 78/6, p.5.

⁸³ 43 Geo III c.161 ss.70, 73.

⁸⁴ This does not appear to have been a statutory right, or binding judgement, although the records are entitled 'Precedent Books' (TNA, IR 54).

taxpayers because they do not give the gross produce of the post-1801 tax. Either only the net produce is reported, or the gross produce is combined with arrears of the pre-1801 tax.⁸⁵ The declared accounts of the Receiver-General for Scotland, by contrast, record the amounts assessed annually for that country from 1801 to 1825 (see Figure 2). The increase in the rate of tax in 1808, and the decrease in the annual assessment due to composition for taxes after 1819 can be clearly seen. The trend is otherwise for slow but consistent growth.

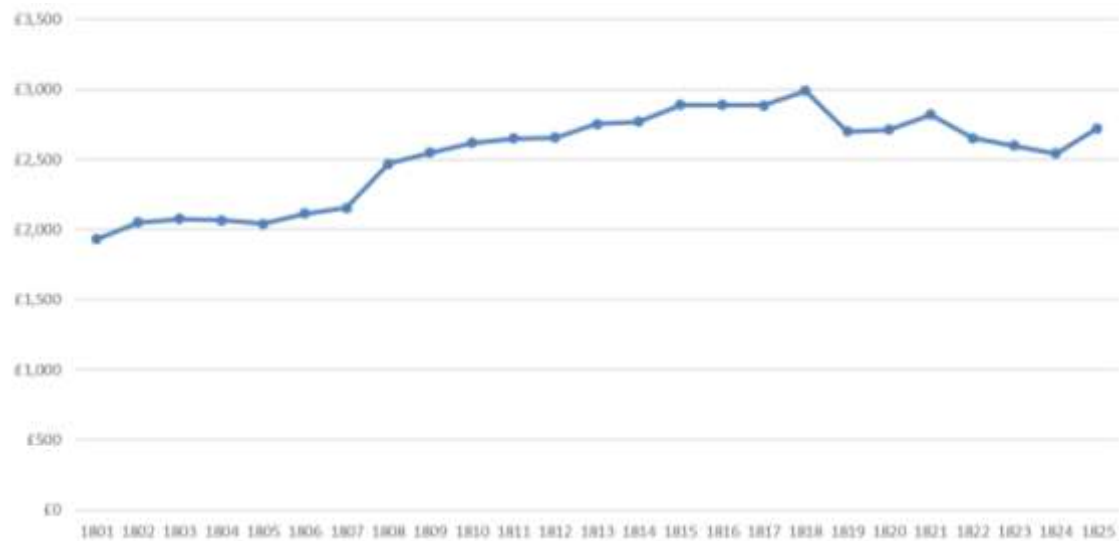


Figure 2 – Amount of armorial bearings tax assessed in Scotland, 1801–1825.
Source: NRS, E204/19/1–5 and E204/25/1–7.

In England each county had its own Receiver-General. Their declared accounts only survive from 1822 to 1829, however draft accounts, known as the *Receiver's State*, survive annually from 1801 to 1830 for most counties. Figure 3 shows the amount assessed for armorial bearings tax in counties for which complete data exists, sampled at five-yearly intervals. The dip in assessments due to compositions can be seen from the 1821 points. The trend is otherwise for reasonably steady growth before and after this point, however there are hints of regional variations.

⁸⁵ See e.g. 'Finance Accounts I.-VIII. of Great Britain, 1805', *House of Commons Papers*, 1806 (38), pp.42, 44, 96 <<http://parlipapers.proquest.com/parlipapers/docview/t70.d75.1806-000963>> [accessed 1 April 2016].

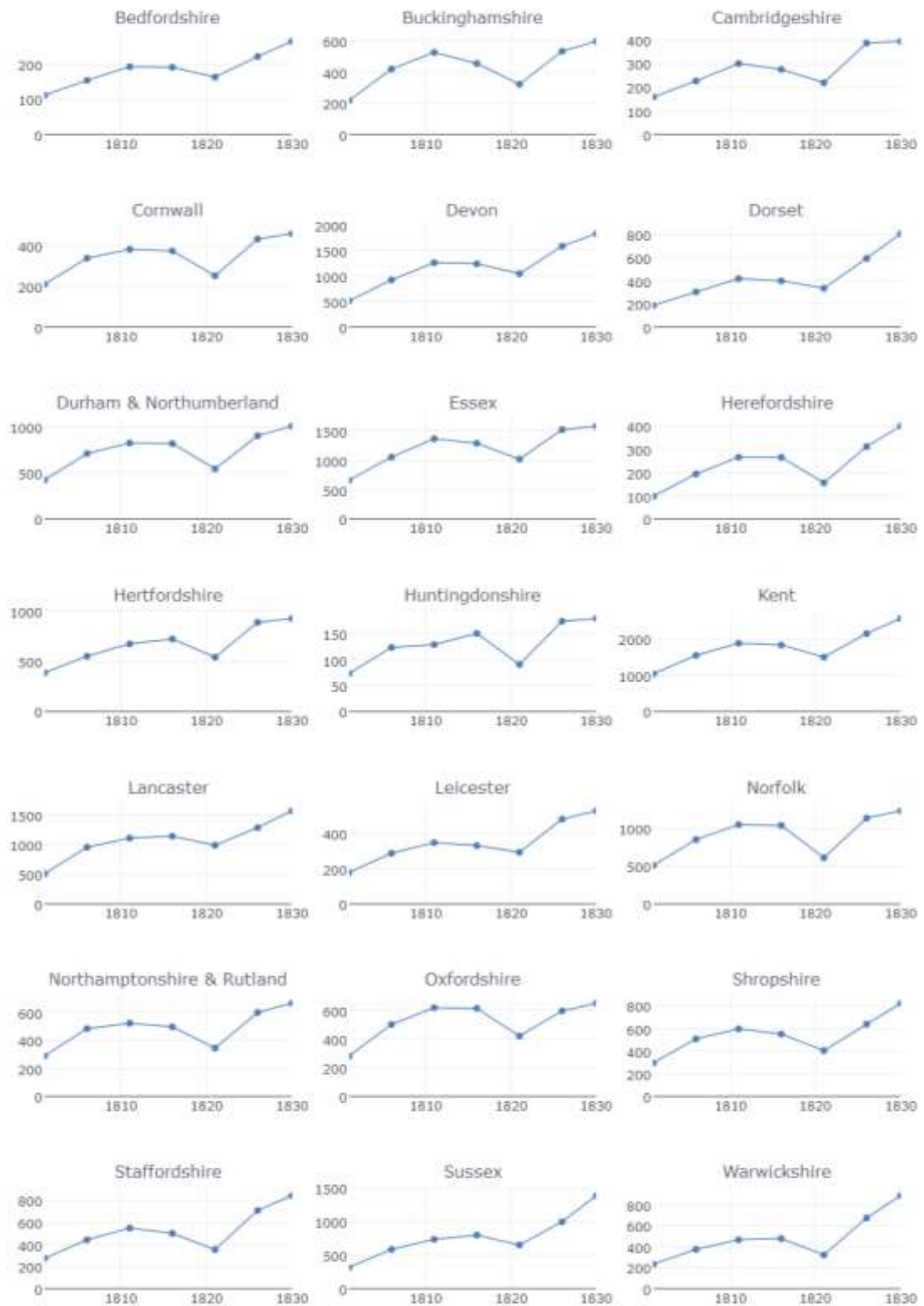


Figure 3 – Amount of armorial bearings tax assessed for selected English counties, 1801–1831.
 Source: TNA E181/28, 33, 38, 47, 51, 53, 57.

After 1812 the number of armorial bearings taxpayers was recorded, and showed a steady increase throughout the period (see Figure 4). At this time the different rates of the tax did not depend on how armorial bearings were used, but on the financial circumstances of the taxpayer – whether they owned a carriage, owned a house, or lived in somebody else’s house. Consequently, the fact that the growth in numbers switched from the high rate to the lower two rates does not reveal anything about heraldic practice. Furthermore, interpretation of this as a change in the demographic of armorial bearings taxpayers is problematic as it requires a knowledge both of trends in home and carriage ownership, and of the mechanism of growth – was it due to people starting to use arms, starting to pay the tax, changing from one class to another, or even children reaching their majority and beginning to use arms in their own right?

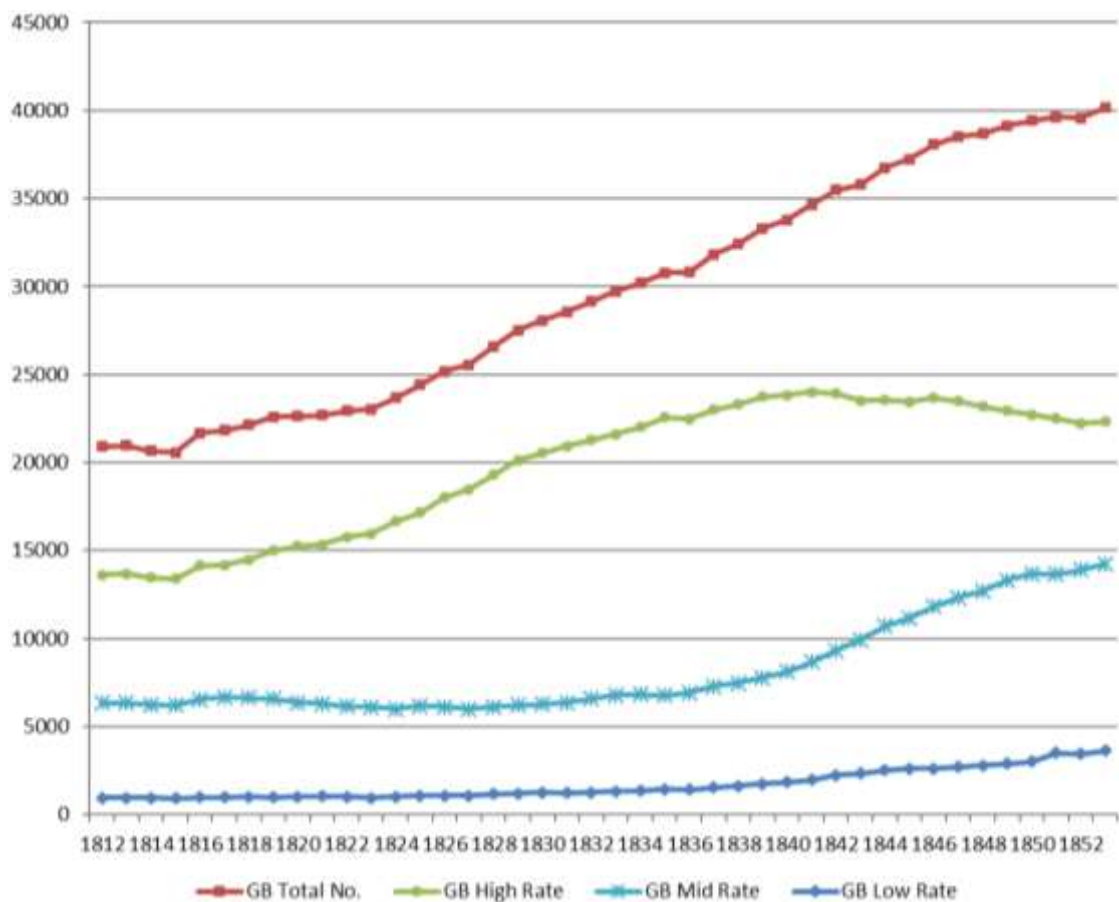


Figure 4 – Number of armorial bearings taxpayers in Great Britain, 1812–53.
Source: House of Commons Papers, 1870 (C.82-1), p.179.

3.5 Individual records

Records of individual taxpayers provide complementary information to the trends observed in the previous section. The earliest large-scale surviving data are assessments for Midlothian from 1801 to 1811; this county provided approximately 14% of the

armorial bearings tax revenue for Scotland.⁸⁶ The assessments show a strong correlation between the number of male domestic servants and the payment of the armorial bearings tax (see Table 4). At the upper end of the scale this is most easily explained as wealthy people paying the tax for displaying their own arms. The occupations or titles of taxpayers support this view – peers, baronets, esquires, officers, and the traditional professions of law, medicine, and clergy (see Table 5). However, at the lower end, particularly among those who kept no servants or had no title, this explanation does not necessarily hold.

The number of servants and occupations of armorial bearings taxpayers were similar for the urban area of Edinburgh, the surrounding rural parishes of Midlothian, and also the rural parishes of Aberdeenshire in 1809.⁸⁷ The distribution of Midlothian armorial bearings taxpayers between the low, middle, and high rates is very similar to that for Scotland in 1798.⁸⁸ Together these suggest that Midlothian is reasonably representative of Scotland in terms of armorial bearings taxpayers for the early 19th century.

<i>Male Servants</i>	<i>Midlothian, 1801</i>	<i>Manchester, 1804</i>	<i>Aberdeenshire, 1809</i>	<i>Berkeley Upper, 1841</i>	<i>Tendring, 1841</i>
0	56	18	1	5	2
1	53 (109)	17 (93)	6 (47)	27 (41)	14 (67)
2	26 (37)	6 (8)	15 (7)	12 (2)	9 (1)
3	23 (12)	5 (1)	9 (3)	4 (0)	1 (0)
4	11 (4)	2 (1)	2 (1)	1 (0)	
5	5 (1)	1 (0)	2 (0)		1 (0)
6+	7 (0)	2 (0)	3 (1)	1 (0)	1 (0)
Total	181	51	38	51	28

Table 4 – Numbers of people with a given number of servants paying (not paying) armorial bearings tax.

County-level sets of individual records do not survive for England. The parish of Sandal in Yorkshire, however, possesses an almost unbroken series of collectors' duplicates from 1802 to 1835. In any given year these show no more than four armorial bearings taxpayers, comprising esquires, gentlemen, clergymen, their relatives, and occasionally a

⁸⁶ NRS, E327/36–77, 'King's Remembrancer's Office: Midlothian Tax Records', 1799–1828. Midlothian revenue, 1801: £268-5-6 (NRS, E327/59); Scotland revenue, 1801: £1932 (NRS, E204/19/1).

⁸⁷ NRS, E327/59, 'Assessed Taxes: Collection Book (Ledger)', 1801–2; Aberdeen City and Aberdeenshire Archives, AS/ACom/14/32–34, 'Aberdeen County Commissioners of Supply Assessed Tax Reports', 1809–10.

⁸⁸ See note 31.

peer.⁸⁹ The assessors' certificates for 80 parishes in Lincolnshire from the 1820s onward reinforce this pattern of zero, one, or two gentry or clergy as armorial bearings taxpayers in rural areas.⁹⁰ Assessments after 1819 typically omit details of people who compounded for their taxes, however both assessments and compositions survive for the divisions of Tendring, Essex, and Berkeley Upper, Gloucestershire in 1841.⁹¹ These show the same pattern of armorial bearings taxpayers in rural areas.

Fewer records survive for urban areas. In Manchester in 1804 the vast majority of armorial bearings taxpayers were merchants or manufacturers (see Table 5).⁹² In the rather smaller city of Wells in 1803 there were three attorneys, two military officers, one surgeon and a silversmith paying armorial bearings tax, in addition to gentlemen and clergy.⁹³ The wider range of occupations in these and other urban areas suggests a qualitative difference in the type of armorial bearings taxpayers.

<i>Group</i>	<i>Midlothian, 1801</i>	<i>Manchester, 1804</i>	<i>Aberdeenshire, 1809</i>	<i>Berkeley Upper, 1841</i>	<i>Tendring, 1841</i>
Peers and their families	28		4	1	1
Knights and Baronets	5		3	1	
Esquires	38		5	23	2
Officers	20		3	3	
Professions	17	7		4	
Clergy	6	1		9	15
Trades	2	30		1	1
Lodger	4				
Gentlemen, no title	31	3	19	2	7
Women, no title	30	10	3	7	2
Total	181	51	38	51	28

Table 5 – Numbers of armorial bearings taxpayers by title or occupation. Source: 87, 89, 91.

⁸⁹ West Yorkshire Archives Service, Wakefield, WDP20/8/6, 'Sandal St Helen, Parish Records, Taxation Papers', 1802–1835.

⁹⁰ Lincolnshire Record Office, 1-TAX/3, 'Papers relating to Assessed Taxes', 1827–1870, and 2-TAX/2, 'Assessed Taxes, yearly bundles', 1826–1870.

⁹¹ ERO, D/Z 16/13, 'Assessors' Certificates for Division', 1840; Gloucestershire Archives, Q/RT [1841–2], 'Assessed Taxes', 1841–2.

⁹² Manchester Archives and Local Studies, M9/51/2, 'Assessed Taxes', 1804.

⁹³ Somerset Heritage Centre, DD\FS 71/5/29–36, 'Window, house... taxes for High Street, Chamberlain Street, Tucker Street, and Southover, Wells'.

3.6 Legal cases

Appeals to the Commissioners and cases submitted for the judges' opinion provide detailed information about how people actually used armorial bearings, and how the law was interpreted. In effect there were five levels of successively authoritative interpretation. The *taxpayer* might consider that they did not 'use armorial bearings' and not declare any. The *surveyor* might consider that a device was in fact a coat of arms, or that certain behaviour qualified as 'use', and so surcharge the taxpayer. The *Commissioners*, on appeal, might consider that such a situation was not contemplated by the framers of the legislation and overrule the surveyor. Either party could demand the case be submitted to the *judges* whose decision was final.⁹⁴ In addition to this statutory framework the *Board of Taxes* could be applied to for its opinion by taxpayer, surveyor or Commissioners, and also issue instructions to surveyors, thus influencing the interpretation of the law.

The minutes of the Commissioners usually contain only limited information on appeals, such as name, tax appealed against, and decision.⁹⁵ The cases submitted in writing to the judges contain the facts of the matter, though the judgement was merely expressed with the formula 'We are of the opinion that the decision of the Commissioners is Right' or wrong, as the case may be. These cases survive in manuscript form from 1805–1830, and were printed as parliamentary papers after 1823 in pursuance of 4 Geo IV c.11 s.7; the Board of Taxes opinions survive in manuscript from 1804–1833.⁹⁶ For the purposes of analysis the cases and opinions can be grouped into several broad categories: Disclaiming ownership; Definition of arms; Definition of use and wear; Trade; Exemptions; and Rates.

3.6.1 Disclaiming ownership

When taxpayers were surcharged for armorial bearings, often after purchase of second-hand goods marked with such, they frequently asserted they were not liable because the arms used were not their own. The Commissioners often concurred in this opinion and allowed the appeal (though were overruled by the judges).⁹⁷ From this it appears it was a common view that the tax was intended to apply to people using their own arms, or as one taxpayer put it, 'he that will have honour must pay for it'.⁹⁸

⁹⁴ In England these were the judges of the Courts of King's Bench, Common Pleas, or Exchequer; in Scotland judges of the Courts of Session or Exchequer (43 Geo III c.161 s.73).

⁹⁵ See e.g. Wiltshire and Swindon History Centre, 1090/78, 'Minutes of Appeals against Assessed Taxes', 1817–1842.

⁹⁶ TNA, Series IR 70 (manuscript cases); TNA, Series IR 12 (English printed cases); NRS, Series IRS18 (English and Scottish printed cases); TNA, Series IR 54 (opinions).

⁹⁷ E.g. English (printed) cases 113, 119, 503, 569, 971, 1091; TNA, IR 54/4 p.90; Scottish case 855.

⁹⁸ 'Return of Cases Determined on Appeal in Scotland by Barons of Court of Exchequer, Relating to Assessed Taxes, June-December 1831', *House of Commons Papers*, 1831–2 (53), p.18 (Case of Mr

3.6.2 Definition of arms

The legislation did not contain a definition of armorial bearings. This led to the Board of Taxes' evolving a doctrine that 'that there should be some scroll, wreath, coronet, or other heraldic bearing under the device to constitute a crest assessable as an armorial bearing'.⁹⁹ This somewhat broad definition encompassed more than purely heraldic crests, as evidenced by the descriptions, and occasionally images, reported in the cases. This fact must be borne in mind when interpreting the numbers of people paying the tax.

3.6.3 Definition of 'use or wear'

The key phrase determining liability was 'use or wear'. This was interpreted straightforwardly – for example, wearing an armorial seal on a watch chain was considered 'wearing', and keeping an armorial item locked in a drawer qualified as 'not using'.¹⁰⁰ The legislation also provided that liability should 'extend to ... every person who shall have been possessed of or kept' armorial items.¹⁰¹ In two very clear cases determined by the judges, non-usage appears to have trumped this clause. In a request for the opinion of the Board of Taxes in a similar situation, the Board's advice was to bring the taxpayer before the Commissioners to establish the fact of non-usage on oath.¹⁰² However there are two opinions involving the possession of chairs with armorial bearings; in the earlier the taxpayer was considered liable, yet in the later, though virtually identical, it was recommended the decision that the taxpayer was not liable be allowed to stand.¹⁰³ This may suggest a change in the way the Board of Taxes interpreted the legislation.

3.6.4 Trade

Cases involving the use of armorial bearings in trade provide another possible example of changing interpretation. In 1823 both Dr Webster of Liverpool, who used his own arms on advertisements, and hat-maker Joseph Ash of Dorchester, who used the arms of the borough on labels, were both considered liable.¹⁰⁴ In 1825 the Board 'could not entertain any doubt' that Messrs Taylor, Cotton Manufacturers of Leicester, were liable for using their own arms on advertising material, invoices and labels.¹⁰⁵ In 1828–9 when James Knight of Southampton used armorial bearings on the carriage he let for hire he was found liable by the judges, yet in 1830 the innkeeper of the Kings Arms in Berwick upon Tweed was considered 'certainly not' liable for painting the eponymous arms on his post-

John Dunlop) <<http://parlipapers.proquest.com/parlipapers/docview/t70.d75.1831-013856>> [accessed 18 April 2016].

⁹⁹ TNA, IR 54/9, 'Assessed Taxes and Inhabited House Duties', 1832–33, p.24; Dowell, vol. III, p.282.

¹⁰⁰ English cases 503 and 1067.

¹⁰¹ 48 Geo III c.55 sch. K.

¹⁰² English cases 568, 1067; TNA, IR 54/5, p.128.

¹⁰³ TNA, IR 54/7, p.212 and IR 54/8, p.235.

¹⁰⁴ TNA, IR 54/5, p.245.

¹⁰⁵ TNA, IR 54/6, p.257.

chaises.¹⁰⁶ In the same year, when Mr Boatwright of Southwark, a sealing wax manufacturer, was charged for using the arms of the Stationers Company on his wax, the Board '[did] not wish to press any case of this description'.¹⁰⁷ In 1842 the Commissioners felt that the use of the arms of Perth on the seal of the Perth Banking Company did not come 'within the true spirit and meaning of the statute', and the judges agreed.¹⁰⁸ In 1849 both the Commissioners and the judges agreed with the Scottish Central Railway Company who claimed that the device used on their carriages and seal was not armorial and that in any case as a company they were exempt, even though the device incorporated a lion rampant on a shield.¹⁰⁹

3.6.5 Exemptions

The legislation did not in fact provide an exemption for companies, only for the use of the arms of a city or town corporation by civic officeholders, the use of royal arms by authorised persons, and for members of the Royal Family.¹¹⁰ Nevertheless the reference to town corporations encouraged appeals by other incorporated societies. In addition to the railway company already mentioned, the Bishop of Brechin claimed exemption for the use of his official arms (as a corporation sole) but was refused.¹¹¹ Several Colleges of Cambridge University, while admitting they used arms, claimed exemption on the grounds that the act used the word 'person', not 'persons'. The surveyor in this case contended that all incorporated societies not mentioned in the exemption were intended to be charged (though he admitted practice was inconsistent), but was overruled by the Commissioners and the judges.¹¹²

3.6.6 Rates

The last class of cases relate to technicalities of taxation and shed no light on heraldic practice.

3.7 Conclusion

The three different categories of record provide complementary information about the use of armorial bearings, but even in combination do not tell the complete story. Aggregate measures demonstrate that the long-term trend in this period was one of steady growth, but they do not indicate the mechanism of this growth. Individual records demonstrate a strong correlation between wealth, as measured by number of servants, and payment of the armorial bearings tax. The occupations or titles of these taxpayers also suggest a

¹⁰⁶ English case 355; TNA, IR 54/8, p.206.

¹⁰⁷ TNA, IR 54/8, p.205.

¹⁰⁸ Scottish case 410.

¹⁰⁹ Scottish case 751.

¹¹⁰ 48 Geo III c.55 sch. K.

¹¹¹ Scottish case 595.

¹¹² English case 814.

difference in demographic between rural and urban armorial bearings taxpayers. However, the large proportion of taxpayers with no servants and no distinguishing title or occupation need further investigation. Legal cases provide specific examples of what constituted taxable armorial bearings, who used them, and how. They also highlight key points for interpreting the other records: not everyone paying the tax did so for using their own armorial bearings; not all devices for which tax was paid were, strictly speaking, armorial bearings; and not all usage of armorial bearings was considered taxable, particularly by businesses or incorporated societies. However only the very small number of cases that were disputed have been reported; they are not necessarily representative of the much larger number of straightforward situations.

For or, sable, azure, vert, purpure and gules
 What an annual haul we derive from the — !¹¹³

Chapter 4. 1854–1869: Two-rate Assessed Tax

4.1 Background and legislation

In April 1853 taxation was very much on the public mind and the political agenda, as the previous government had been defeated in December on its proposed changes to the income and house taxes.¹¹⁴ As part of a broader package of financial changes the new Chancellor of the Exchequer decided to reform the unpopular assessed taxes.¹¹⁵ The progressive duties, compositions and (as far as possible) exemptions of assessed taxes were abolished and replaced with taxes which were ‘few, simple, and as nearly as possible uniform.’¹¹⁶

In the original proposal, the tax on armorial bearings was to be levied in the same three classes as before, though at slightly higher rates – £2-12-9, £1-6-4, and £0-13-2.¹¹⁷ Dowell suggests that the increase in rate was merely the absorption of the 10% surcharge, levied on all assessed taxes since 1840, into the rate proper.¹¹⁸ This may have been the initial motivation, as the same change was proposed for the new rate of hair powder tax (£1-5-10, up from £1-3-6), but in the act as passed the latter was reduced to its former level, leaving armorial bearings as the only assessed tax not reduced.¹¹⁹ There was however a *de facto* reduction for some taxpayers. Between the budget speech and the drafting of the bill the middle rate of armorial bearings tax was dropped, and the upper rate restricted to those using or wearing arms and possessing a four-wheel, two-horse carriage.¹²⁰ The reason for this was not mentioned in Parliament, however a correspondent to *The Standard* in 1870 opined that providing a reduction was in fact the motivation for the change.¹²¹ The modifications to the assessed taxes were given effect by the act 16 & 17 Vict c.90.

¹¹³ ‘To Arms’, *Fun*, 13 August 1864, p.218.

¹¹⁴ ERA Seligman, *The Income Tax: A Study of the History, Theory, and Practice of Income Taxation at Home and Abroad*, 2nd edn (New York, 1914), pp.142–155.

¹¹⁵ ‘A Chancellor of the Exchequer May Reasonably’, *The Times*, 19 April 1853, p.7.

¹¹⁶ ‘The Financial Statement’, *The Times*, 19 April 1853, pp.3–4 (col. 14).

¹¹⁷ ‘The Budget’, *The Times*, 20 April 1853, p.7.

¹¹⁸ Dowell, vol. III, p.280.

¹¹⁹ *The Times*, 20 April 1853, p.7; 16 & 17 Vict c.90 sch. I.

¹²⁰ ‘Bill to Repeal Certain Duties of Assessed Taxes’, *Bills and Acts*, 1852–3 (637)

<<http://parlipapers.proquest.com/parlipapers/docview/t70.d75.1852-028731>> [accessed 25 April 2016].

¹²¹ A Solicitor, ‘Mr Lowe’s Budget’, *The Standard*, 6 January 1870, p.3.

4.2 Method of collection

Although the act changed the rates of, and liability to, assessed taxes, it did not change the machinery of collection. Collectors, assessors, surveyors, inspectors, and commissioners continued to administer the tax and produce the records described in section 3.3. The one exception is that no new contracts of composition were entered into, so once the existing contracts expired in 1856, records such as assessors' certificates or collectors' duplicates include all assessed taxpayers.

4.3 Aggregate measures

The number of armorial bearings taxpayers grew more than twice as quickly between 1854 and 1869 as it had between 1838 and 1853 (see Figures 4 and 5). A possible explanation is that lower tax rates led to more people paying the tax, especially since the growth in numbers paying the (unchanged) high rate was much slower over the same interval.¹²² The rapid growth in armorial bearings taxpayers is seen both in England and Scotland.

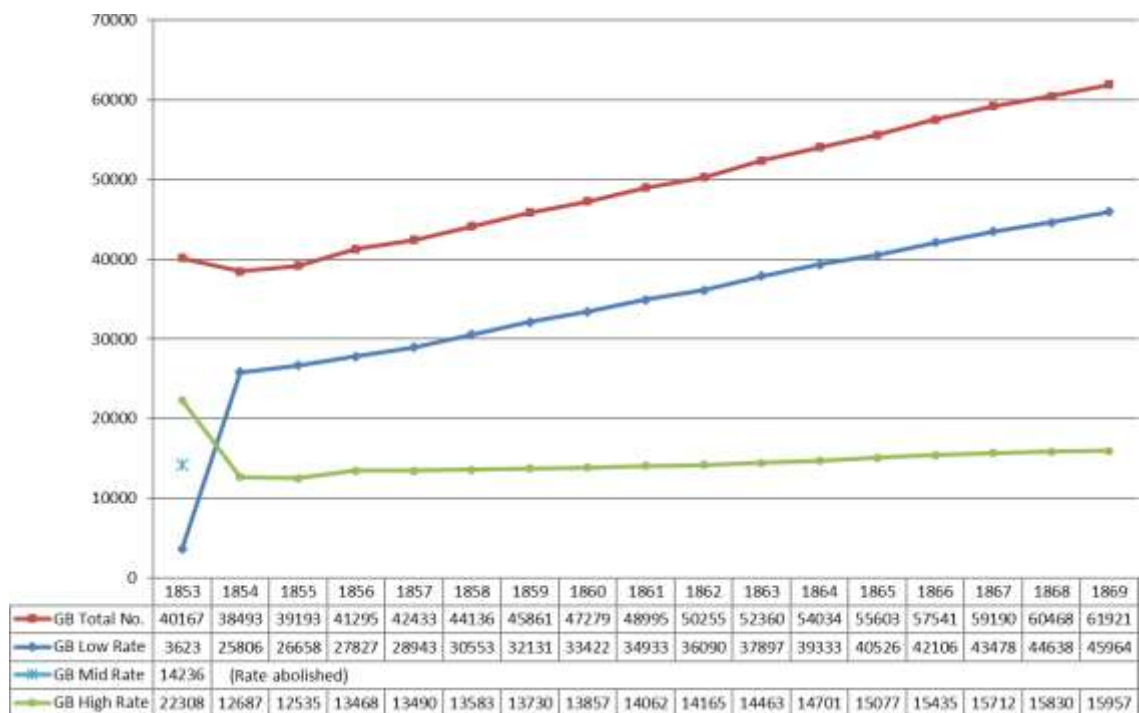


Figure 5 – Number of armorial bearings taxpayers in Great Britain, 1853–69.
Source: House of Commons Papers, 1870 (C.82-I), p.179.

¹²² 'Report of the Commissioners of Inland Revenue on the Duties under Their Management, for the Years 1856 to 1869 Inclusive', *House of Commons Papers*, 1870 (C.82-I), p.179.

Regional variations are suggested by (English) county-level statistics for 1863–9.¹²³ Ten counties form a distinct group of higher than average armorial bearings users – Middlesex, Surrey, Kent, Lancashire, Yorkshire, Somerset, Gloucestershire, Devon, Hampshire and Sussex (see Figure 6). With the exception of Lancashire and Yorkshire, which are consistent with an extrapolation from counties with lower population, this may be explained by the presence of, or proximity to, fashionable centres (e.g. London, Bath, Brighton, Cheltenham, coastal resorts). Historian Christopher Chalklin has noted that ‘people of independent means were most numerous in the resorts’, and that certain county or diocesan towns had high concentrations of gentry inhabitants.¹²⁴ Sub-county-level data in these records is identified only by number, for which no key is apparent, so they cannot be used to test this hypothesis directly. However, if one looks at parish-level data from a few decades earlier, this hypothesis is borne out (see Table 7).¹²⁵

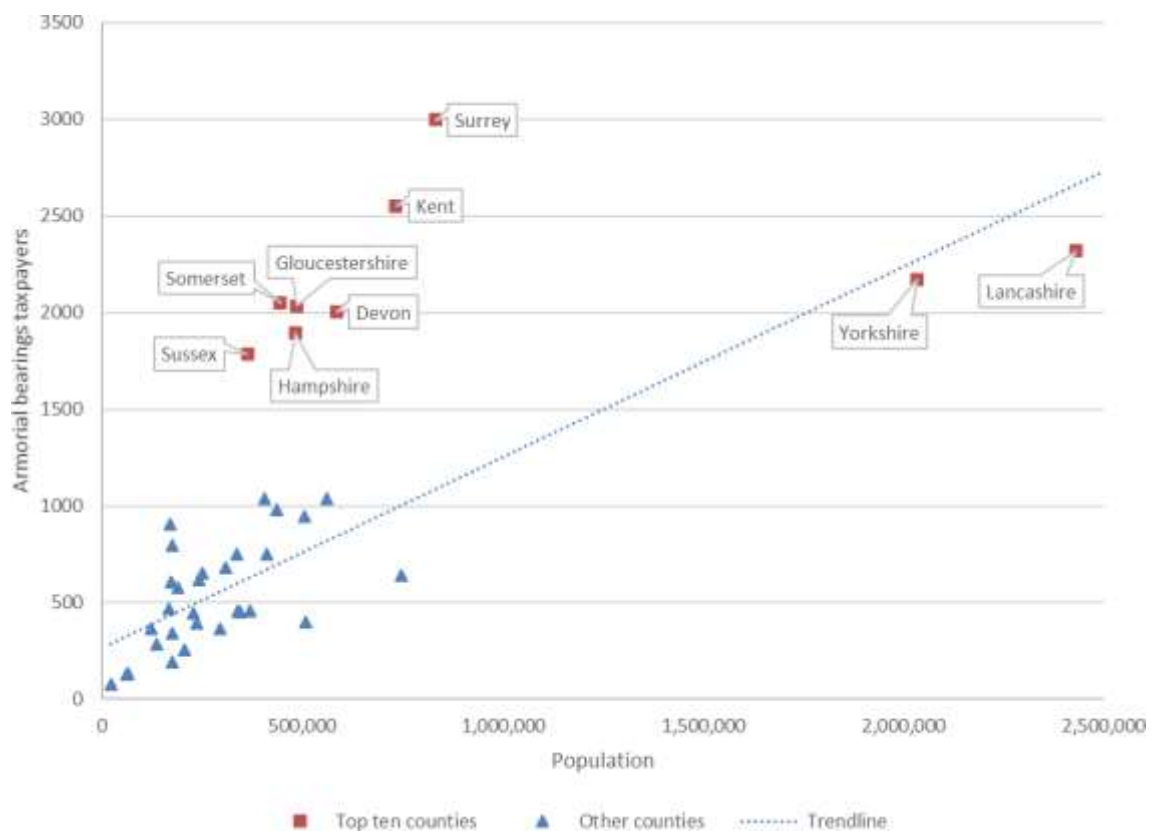


Figure 6 – Number of armorial bearings taxpayers vs population for English counties in 1863.

Middlesex (population 2,206,485, taxpayers 10,752) is omitted for reasons of scale.

Source: TNA, IR 16/25, and 1861 Census.

¹²³ TNA, IR 16, ‘Assessed Taxes (Schedules B-K) Assessments’, 1863–69.

¹²⁴ Christopher Chalklin, *The Rise of the English Town, 1650–1850* (Cambridge, 2001), p.47.

¹²⁵ TNA, E 181/51, ‘Exchequer: King’s Remembrancer: Receivers’ Accounts of Land and Assessed Taxes.’, 1821. E182/236 (Devon); E182/375 (Gloucestershire); E182/477 (Kent); E182/526 (Lancashire); E182/937 (Hampshire); E182/1051 (Sussex).

<i>County</i>	<i>Armorial Bearings Tax (£)</i>	<i>Location with highest amount</i>	<i>Amount (£)</i>	<i>Location with second highest amount</i>	<i>Amount (£)</i>
Middlesex	8060	Marylebone	2379	St George Hanover Square	1375
Surrey	1900	East Brixton	698	West Brixton	331
Kent	1500	Greenwich	348	Bromley	117
Lancashire	984	Manchester	243	Prescot	206
Yorkshire	1468	Leeds	109	Agbrigg Lower	106
Somerset	1949	Bath Forum	1070	Bristol	136
Gloucestershire	1047	Clifton	228	Cheltenham	126
Devon	1040	East Budleigh	186	Teignbridge and Exminster West	108
Hampshire	1012	Portsdown	263	Southampton	144
Sussex	651	Lewes Rape, Upper	145	Chichester Rape, Upper	124

Table 6 – Locations with high numbers of armorial bearings taxpayers in 1821. Source: TNA, E182.¹²⁵

In 1821 the armorial bearings taxpayers of Middlesex were concentrated in the fashionable parishes of Marylebone and St George Hanover Square. In Surrey and Kent large numbers of armorial bearings taxpayers were found close to London: the hundred of Brixton was immediately south of the Thames, Greenwich to its east, and Bromley to the south of that. In Lancashire and Yorkshire it was the cities of Manchester and Leeds which were dominant. This is consistent with the observation that the high numbers of taxpayers in these two counties seemed to be driven by large populations, though the hundred of Prescot did encompass fashionable districts such as Everton and Toxteth.¹²⁶ Somerset was dominated by the armorial bearings taxpayers in Bath and its environs, Gloucestershire by the spa towns of Clifton and Cheltenham, and Devon by the coastal resorts which lay in the hundreds of East Budleigh, Teignbridge and Exminster.¹²⁷ In Hampshire there were moderate concentrations of armorial bearings taxpayers around Portsmouth and Southampton, however these data predate the popularity of the Isle of Wight as a resort. Similarly, in Sussex these data predate the development of Hove, though Brighton (in the Rape of Lewes) was still prominent, as was the cathedral city of Chichester.

¹²⁶ Stephen Reynolds Clarke, *The New Lancashire Gazetteer* (London, 1830), pp.50, 166.

¹²⁷ William White, *History, Gazetteer and Directory of Devon* (Sheffield, 1850), p.25.

4.4 Individual records

The hypothesis that fashionable centres had higher concentrations of armorial bearings taxpayers is supported by collectors' duplicates for the resort town of Hove in 1863–4.¹²⁸ This parish had 2.6% of the population of Sussex but 15% of its 1,786 armorial bearings taxpayers.¹²⁹ Even within Hove fashionable addresses, such as Brunswick Square or Adelaide Crescent, showed higher concentrations of armorial bearings taxpayers.¹³⁰ The same was observed in the fashionable west end of Brighton which by this time was connected to Hove.¹³¹

By contrast the density of armorial bearings taxpayers was much lower in rural areas. In the divisions of Aveland (Lincolnshire), Bibury, Berkeley Upper (Gloucestershire), and Kinwardstone (Wiltshire) the median number of armorial bearings taxpayers per parish was one. Only two of the 93 parishes covered by the surviving records had more than four armorial bearings taxpayers in 1863.¹³² These were Dursley, with thirteen, and Wotton-under-Edge, with fourteen, both boroughs and market towns in the hundred of Berkeley Upper. Population or borough status does not seem to have been a determining factor however, as similar sized parishes and the one other borough had only the typical number of armorial bearings taxpayers. A comparison of the types of people paying armorial bearings tax reveals differences between rural and urban parishes (see Table 7). In Hove and Brighton there was a higher percentage of officers, particularly Captains or Majors, and of women. In the rural parishes clergy and esquires are more prominent.

4.5 Conclusion

The records of the armorial bearings tax of this period raise some interesting points, but again require extra information to be fully interpreted. Aggregate measures show this period had the fastest growth in armorial bearing taxpayers, but do not indicate why. A group of counties with high armorial bearings usage is revealed, but only when combined with population data. An explanation that these high concentrations occurred in fashionable areas requires knowledge of which towns or areas within them were favoured by the upper echelons of society. Individual records do again show, by title or occupation, that it was the social elite who paid the tax on armorial bearings, and hint at differences

¹²⁸ ESRO, HOW 22/17/1, 'Assessed Taxes', 1863–1864.

¹²⁹ 'Census of England and Wales 1861: Population Tables. Volume I.', *House of Commons Papers*, 1862 (C.3056), p.128 <<http://parlipapers.proquest.com:80/parlipapers/docview/t70.d75.1862-038632>> [accessed 11 May 2016].

¹³⁰ ESRO, HOW 22/17/1/3, pp.4–10; 'Brunswick Town', *Regency Town House* <<http://rth.org.uk/local-history/brunswick-town>> [accessed 11 May 2016].

¹³¹ ESRO, HOW 22/17/1/1; Clifford Musgrave, *Life in Brighton*, repr. 2013, 1970, chap. 5.8.

¹³² Lincolnshire Archives, 2-TAX/2/15, 'Assessor's Certificates', 1863–4; Gloucestershire Archives, D2158/2/1 [1863-4], 'Assessors' Certificates for the Bibury District', 1856–1870; Gloucestershire Archives, Q/RT [1863-4], 'Assessed Taxes', 1863–4; Wiltshire and Swindon History Centre, 211/16/7, 'Assessors' Certificates of Taxes in Kinwardstone under Schedules A and B and Assessed Taxes', 1863–4; 'Census of England and Wales', 1861.

between rural and urban areas. Drawing more definite conclusions is hampered by the small numbers of people and places contained in the surviving records – those analysed in this chapter constitute about 1% of the total number of armorial bearings taxpayers.

<i>Group</i>	<i>Hove and Brighton</i>	<i>Aveland, Bibury, Berkeley Upper, Kinwardstone</i>	<i>Dursley and Wotton-under- Edge only</i>
Peers and their families	11	7	
Knights and Baronets	12	2	
Esquires	3	18	2
Officers	57	4	1
Professions	9	10	3
Clergy	38	35	
Trades		1	
Agricultural		4	1
Lodger	2		
Gentlemen, no title	239	18	11
Women, no title	119	17	8
Total	490	116	27
Total Population	87,317	48,426	6,150
Acreage	2,692	189,243	5,939

Table 7 – Numbers of armorial bearings taxpayers by title or occupation. Data in the third column are also included in the second. Source: 130, 131, 132

I ever yearned, against the rules
 To wear *a truffle, rampant, gules*
Engrailed, – ‘against the rules,’ I say
 Because I never wished to pay.¹³³

Chapter 5. 1870–1944: Excise Licence

5.1 Background

The assessed taxes had long been unpopular, and their mode of collection felt to be vexatious.¹³⁴ In his budget speech of 1869 Chancellor of the Exchequer Robert Lowe announced that most of the assessed taxes, armorial bearings included, would be henceforth be collected in the form of excise licences. This streamlined the administration in three ways – the tax would be collected in one instalment instead of two; collection would be in the hands of Inland Revenue officers, rather than unpaid local officials; and the licence would be taken out at the beginning of the year for items then possessed, rather than assessed on items used the previous year, which could easily be forgotten.¹³⁵

Lowe had a certain measure of confidence that this would lead to increased revenue. These changes had already been implemented for dog licences in 1867, with resounding success.¹³⁶ However that tax had been lowered from 12s. to 5s. at the same time, and it is quite likely that this reduction, rather than the change in the mode of collection, was responsible.¹³⁷ Similarly the argument that the switch to Excise officials increased efficiency is disingenuous because approximately half the dog licences were in fact issued by postmasters, who were also subject to a centralised bureaucracy.¹³⁸

5.2 Legislation

The conversion of assessed taxes to excise licences was given effect by the act 32 & 33 Vict c.14, which remained in force until 1944. As part of a general simplification of the former assessed taxes, the rates for armorial bearings were altered to £2-2-0 for armorial

¹³³ ‘A Capital Arrangement’, *Fun*, 25 April 1883, p.180.

¹³⁴ E.g. ‘Our Assessed Taxes’, *The Aberystwith Observer*, 28 August 1858, p.4 <<http://newspapers.library.wales/view/3036915/3036919/25>> [accessed 26 June 2016]; J MacGregor, *Commercial and Financial Legislation of Europe and America* (London, 1841), p.258.

¹³⁵ VRL Sherbrooke, *Budget Speeches: Financial Statements of the Chancellor of the Exchequer, 1869 and 1870* (London, 1870), pp.10–15 <<http://www.google.co.nz/books?id=8YgBAAAAQAAJ>> [accessed 18 March 2016].

¹³⁶ Dowell, vol. III, p.267; Sherbrooke, p.10.

¹³⁷ Dowell, vol. III, p.267.

¹³⁸ *House of Commons Papers*, 1870 (C.82-I), p.81; ‘Seventeenth Report of the Postmaster General on the Post Office’, *House of Commons Papers*, 1871 (C.438), p.21 <<http://parlipapers.proquest.com/parlipapers/docview/t70.d75.1871-047111>> [accessed 27 May 2016].

bearings 'painted, marked, or affixed on or to any carriage', and £1-1-0 otherwise.¹³⁹ This returned to the 1798–1801 situation in which the higher rate of tax was paid when arms were actually used on a carriage, not merely by a possessor of one. Two clarifications were made regarding liability: a crest was explicitly included in the definition of armorial bearings; and people keeping a carriage were held liable for any arms on it, regardless of whether they owned or hired the carriage.¹⁴⁰ In addition to existing exemptions for the use of royal or town arms by right of office, the act added a further exemption for proprietors of hackney carriages.¹⁴¹ From 1896 light locomotives were classed as carriages for the purposes of existing legislation, and from 1903 so were motor cars.¹⁴² The higher rate of armorial bearings licence therefore applied to arms used on motor vehicles, and they were in fact so used.¹⁴³ The penalty for using armorial bearings without a licence was £20.¹⁴⁴

The Local Government Act, 1888 and the Local Government (Scotland) Act, 1889 transferred the proceeds of Local Taxation Licences (including armorial bearings licences) to the newly established county councils.¹⁴⁵ The Finance Act, 1908 and an associated Order in Council transferred the responsibility for levying Local Taxation Licences to county councils in England and Wales (but not Scotland) from 1 January 1909.¹⁴⁶ The repeal of the tax on armorial bearings was brought about by the Finance Act, 1944 and will be discussed further in section 5.7.

5.3 Method of collection

Licences were obtained by completing a *declaration* and paying the prescribed fee. *Public notices* were posted as a reminder at the end of the year.¹⁴⁷ Payment could be made directly to the *Inland Revenue Officer*, or via certain *post offices* in England and Wales.¹⁴⁸ Approximately 30% of armorial bearings licences were taken out at post offices before 1880; after that date all money order offices were empowered to issue excise licences and the proportion rose to 66%.¹⁴⁹ From 1909 some county councils in England and Wales

¹³⁹ 32 & 33 Vict c.14 s.18.

¹⁴⁰ 32 & 33 Vict c.14 s.19.

¹⁴¹ 32 & 33 Vict c.14 s.18.

¹⁴² *Locomotives on Highways Act 1896*, sec. 1b; *Motor Car Act 1903*, sec. 17 (1).

¹⁴³ See e.g. Bath Record Office, 'County Borough of Bath Register of Licences', 1910–11, fols 34–35.

¹⁴⁴ 32 & 33 Vict c.14 s.27.

¹⁴⁵ *Local Government Act 1888*, ss.20,24; *Local Government (Scotland) Act 1889*, ss.20,22.

¹⁴⁶ *Local Government Act 1888*, s.20, sub-section 3; Nathaniel J Highmore, *Local Taxation Licences* (London, 1908), p.4.

¹⁴⁷ 32 & 33 Vict c.14 s.20; Dowell, vol. III, p.208; Highmore, p.111.

¹⁴⁸ Dowell, vol. III, p.208.

¹⁴⁹ BPMA, POST 30/1512B, 'Inland Revenue: Licences Issued at Post Offices, 1867-1931, Part 1', For the Secretary (3 December 1869); 'Seventeenth Report of the Postmaster General on the Post Office', p.21; 'Fifteenth Report of the Commissioners of Her Majesty's Inland Revenue on the Inland Revenue', *House of Commons Papers*, 1872 (C.646), p.27; BPMA, POST 30/1513, 'Inland Revenue: Licences Issued at Post Offices, 1867-1931, Part 2 (End)', Post Office Circular, 23 December 1879; 'Thirty-Sixth Report of the Postmaster General on the Post Office', *House of Commons Papers*, 1890

issued licences directly, although per the Order in Council, this power was restricted to post offices.¹⁵⁰ From 1917, if not earlier, certain post offices in Scotland were authorised to issue excise licences if there was no Inland Revenue Officer in the district.¹⁵¹

Licences were issued either in *pre-printed* form, for single licences, or *schedule* form, for cases where a person needed multiple licences (e.g. for servants, carriage, and armorial bearings). *Weekly returns* of licences issued at Post Offices, along with the declaration forms and *counterfoils* of licences were forwarded to the local Inland Revenue Officers before 1909, and to councils after that date, to be entered into *licence survey books*.¹⁵² *Quarterly statements* (later half-yearly) of the number of licences issued and on hand were sent from individual post offices to the Accountant-General's office.¹⁵³

5.4 Aggregate measures

National statistics show a plateau in the number of armorial bearings licences from 1870 to 1914, a decline from 1914 to 1939, and a precipitous drop from 1939 to 1944 (see Figure 7). The plateau is particularly striking coming after almost two decades of rapid growth in the number of taxpayers. One explanation may be that the growth was arrested by the 60% increase of the lower tax rate, which affected the larger and more rapidly growing group of armorial bearings taxpayers. However, by this argument the 20% reduction in the upper tax rate should have resulted in continued growth for that group of taxpayers, which was not the case.

The number of taxpayers taking out the higher-valued armorial bearings licence declined steadily from 1877. In 1887 the Chancellor of the Exchequer attributed the decline in both armorial bearings and carriage licences over the previous decade to a curtailment of luxuries by the well-to-do classes in a period of commercial and agricultural depression.¹⁵⁴ This depression lasted until the mid-1890s, at which point a flattening-off of the decline in armorial bearings licences can be observed until 1914.¹⁵⁵

(C.6171), p.66; 'Twenty-Eighth Report of the Commissioners of Her Majesty's Inland Revenue on the Duties under Their Management', *House of Commons Papers*, 1884–5 (C.4474), p.179.

¹⁵⁰ Highmore, p.11; Bedfordshire Archives and Records Service, TLE13, 'Establishment Licences Survey Books: Book for Bedford Borough of Bedford Only', 1911–12, p.24; LMA, MCC/LT/GEN/02/005, 'Statements of Licence Cash Transactions', 1928–1965.

¹⁵¹ BPMA, POST 30/1513, 'Issue in Schedule Form' and 'Cupar Post Office'.

¹⁵² BPMA, POST 30/1512B, 'Additional Inland Revenue Licences'; BPMA, POST 68/1025, 'Post Office Rules, Section C9', 1925–34, sec. 69.

¹⁵³ LMA, MCC/LT/GEN/02/005.

¹⁵⁴ 'House of Commons Debates', 21 April 1887, vol. 313, col. 1433.

¹⁵⁵ Thompson, *English Landed Society in the Nineteenth Century*, pp.308–16.

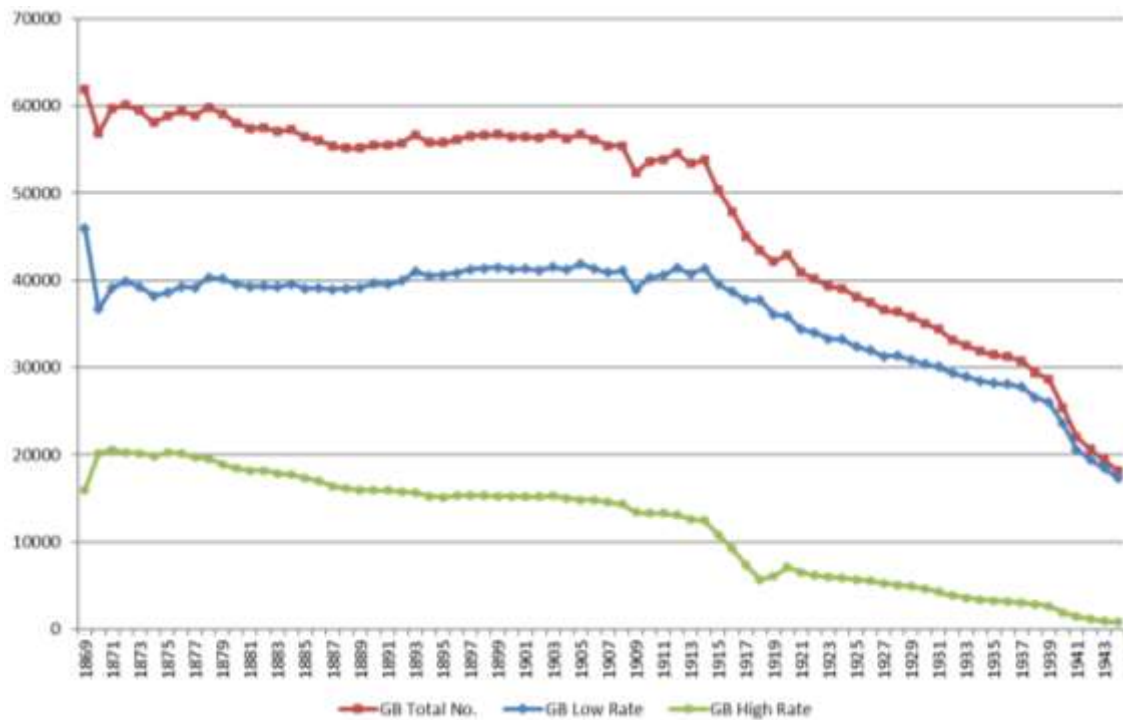


Figure 7 – Number of armorial bearings taxpayers in Great Britain, 1869–1944.

Source: House of Commons Papers: 14th to 52nd Reports of the Commissioners of Inland Revenue, 1st to 36th Reports of the Commissioners of Customs and Excise.

The drop in the number of armorial bearings licences in 1914 and again in 1939 is almost certainly due to the outbreak of the World Wars; either from the absence of soldiers on military service, or from people ceasing to use non-essential items for the duration. The larger drop in taxpayers at the higher rate may be due to the large proportion of the upper classes (i.e. wealthier and hence carriage-owning) who served as officers.¹⁵⁶ There was a brief uptick in the number of these licences at the end of the war, indicating either resumption of prior activities or the return of armorial bearings taxpayers, however this only lasted for a couple of years before the decline resumed.

The amounts collected per county for excise licences in England and Wales were detailed in annual returns to Parliament from 1889 to 1909. Those counties identified in Chapter Four as high armorial bearings users still constituted a distinct high usage group (see Figure 8), with the newly created county of London replacing Middlesex at the top of the table.¹⁵⁷ The hypothesis that armorial bearings taxpayers were concentrated in fashionable areas can be further tested by looking at county boroughs – urban areas with populations above 50,000 which had been made counties in themselves by the Local Government Act, 1888 (see Figure 9).

¹⁵⁶ E.g. E Martin and A Doubleday, 'Appendix F: Peers and Sons of Peers Who Served in the Great War', in *The Complete Peerage*, 1932; Pamela Horn, *Country House Society* (Stroud, 2015), p.9.

¹⁵⁷ *Local Government Act 1888* s.40.

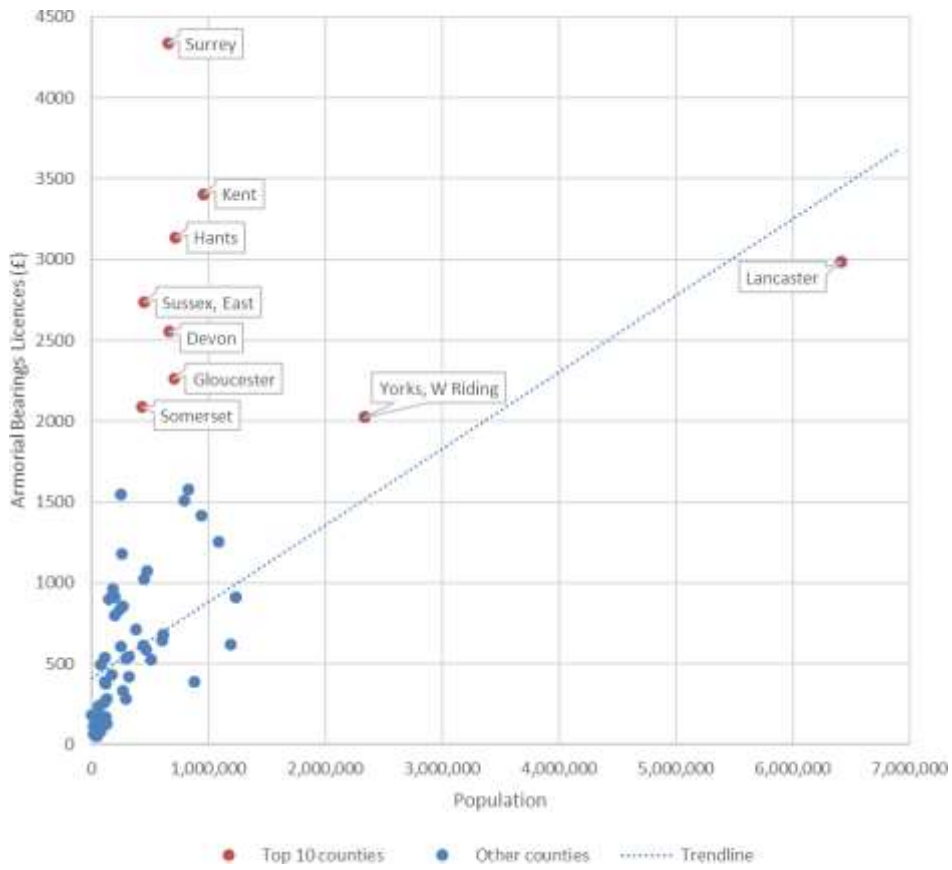


Figure 8 – Armorial bearings licence revenue vs county population in 1901. County boroughs are included with the contiguous administrative county. London (4,536,000; £14,480) is omitted for reasons of scale. Source: House of Commons Papers, 1902 (270), and 1901 Census.

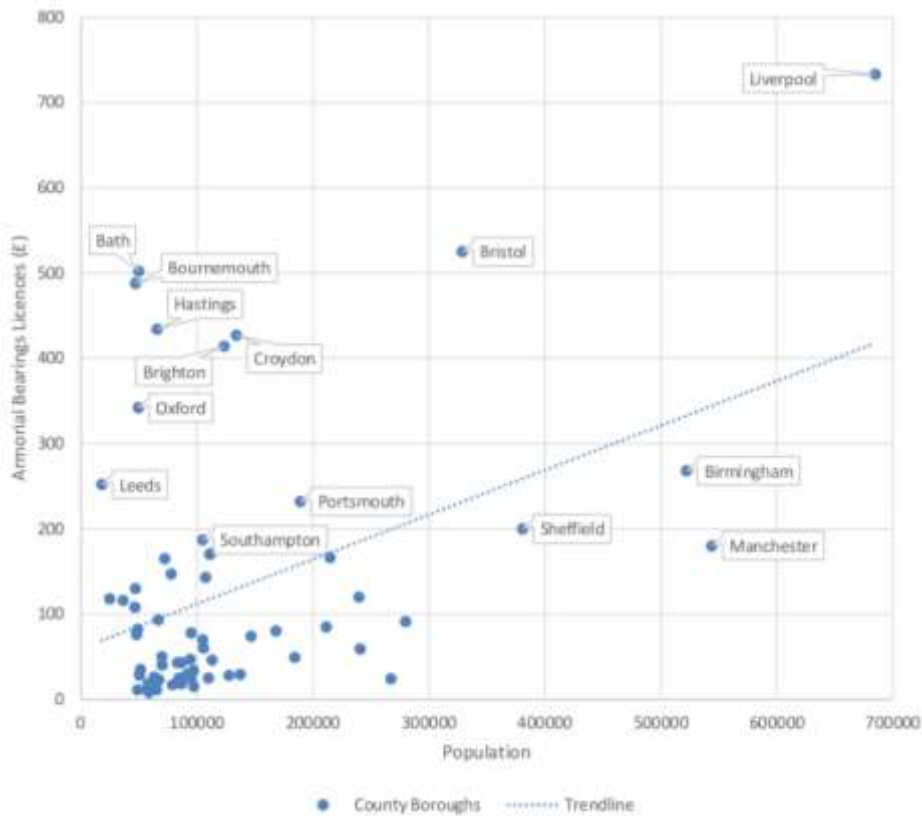


Figure 9 – Armorial bearings licence revenue vs county borough population in 1901. Source: House of Commons Papers, 1902 (270), and 1901 Census.

Those county boroughs with large numbers of armorial bearings licences are indeed located in the high usage counties. The one exception is Oxford, which does however fit the pattern of places frequented by the privileged or leisure classes. The remainder fall into the categories of proximity to London (Croydon), resort towns (Bath, Hastings, Bournemouth, Brighton, and to a lesser extent Southampton and Portsmouth), or important commercial centres (Liverpool, Bristol, Leeds). The connection of the leisured classes to resorts has already been mentioned in section 4.2. For the commercial centres it is tempting to propose a desire for outward signs of status by those enriched by commerce, but further research would be needed to establish this, particularly since other industrial centres do not exhibit the same degree of armorial bearings usage.

Between 1920 and 1928 the Surrey County Council produced reports of the number of excise licences granted in each parish (see Figure 10).¹⁵⁸ Among parishes with more than 40 armorial bearings licences there is a strong correlation with population. This may indicate that once there are a certain number of people using arms in a parish a peer pressure effect is triggered. Kingston and Mitcham with large populations but low numbers of armorial bearings taxpayers show that it is not merely a side-effect of large populations. There is no clear evidence of any geographical effect, as parishes with large numbers of armorial bearings licences are scattered throughout the county.

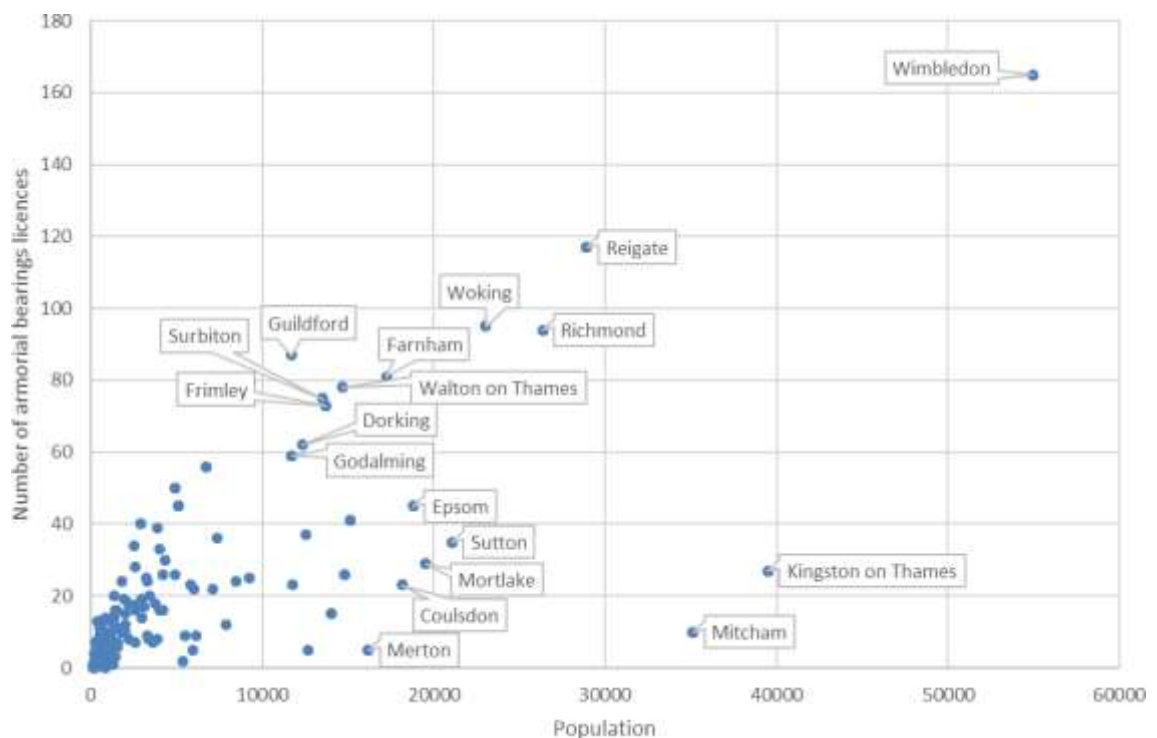


Figure 10 – Number of armorial bearings licences per parish vs population in Surrey, 1921.
Source: SHC, CC53/1/8 and 1921 Census.

¹⁵⁸ SHC, CC53/1/8–15, 'Comparison of Licences: Numbers Issued for Armorial Bearings, Male Servants, Dogs, Guns and Game', 1920–28.

5.5 Individual records

Very few records naming individual armorial bearings taxpayers survive between 1870 and 1910. However, this improves for the period when county councils had full responsibility for collecting excise licences. For example, registers giving the name, address, and licences taken out by a few hundred individuals survive for the spa towns of Bath and Cheltenham, and the county of Bedfordshire for one or more years between 1909 and 1921.¹⁵⁹ While the personal information in these registers is limited, the inclusion of addresses means further information can be obtained by matching with other records.

Bedfordshire armorial bearings taxpayers in 1911 were matched to their census returns to obtain their occupations, of which the most common was 'private means' (27%).¹⁶⁰ Military and naval officers (13%), clergy (10%), doctors and lawyers (10%), landowners (4%), businessmen (3%) and a handful of peers and baronets were present as they were a century earlier. However, engineers, schoolmasters, bankers, and company directors all made an appearance at a few percent each. This represents both a change in the occupations of the types of people who had historically paid the armorial bearings tax, and the increasing professionalization (and consequent increase in status) of other occupations.¹⁶¹ The latter also led to an increase in the number of people able or inclined to display the arms of professional bodies, for which a licence was also required. The unlicensed use of the arms of the Royal College of Veterinary Surgeons, by one of its members was the subject of a widely reported prosecution in 1911.¹⁶²

5.6 Enforcement

From 1870 the unlicensed use of armorial bearings was again prosecuted in the courts.¹⁶³ The assessed tax cases from the previous 70 years were apparently no longer admitted as precedents, although they were cited in at least one reported case.¹⁶⁴ The post-1870 cases for which reports survive demonstrate that the law was *unclear* in its object, taxpayers

¹⁵⁹ Bath Record Office, 'County Borough of Bath Register of Licences', 1910–1916; Gloucestershire Archives, Cheltenham Local Studies Centre, 63G336CE, 'Cheltenham Licence-Holders for Establishment, Motors, Carriages and Dogs', 1910; Bedfordshire Archives and Records Service, Series TLE, 'Establishment Licences Survey Books', 1910–1921.

¹⁶⁰ Bedfordshire Archives and Records Service, TLE13–21; Integrated Census Microdata, <http://icem.data-archive.ac.uk>. Matching was performed using indices at <http://www.ukcensonline.com> (which list occupation) and <https://search.livesofthefirstworldwar.org/search/world-records/1911-census-for-england-and-wales> (which allow better filtering by parish).

¹⁶¹ Horn, p.172; Thompson, *English Landed Society in the Nineteenth Century*, pp.306–7, 342; K Theodore Hoppen, *The Mid-Victorian Generation* (Oxford, 1998), pp.40–45; Edward Royle, *Modern Britain: A Social History 1750–2010*, 3rd edn. (London, 2012), pp.128–9.

¹⁶² *London County Council v Kirk*, 1912, 1 KB 345.

¹⁶³ 32 & 33 Vict c.14 s.27.

¹⁶⁴ Dowell, vol. III, p.161; *Milligan v. Cowan*, 1896, 23 R 731.

unaware of their obligations, prosecutions *uncommon*, licences sometimes *unnecessary*, and enforcement of the law *uneven*.

5.6.1 Unclear

The Scottish case of *Milligan v Cowan* in 1896 encapsulates how the law was considered ambiguous even in straightforward situations.¹⁶⁵ Alexander Cowan was charged with unlicensed armorial bearings use because he was seen wearing a signet ring with a crowned lion rampant on a shield. Such a device is typically armorial, and the fact of his use firmly established, yet he was acquitted at Inverness Petty Sessions. Inland Revenue officer Samuel Milligan appealed to the Quarter Sessions; the Justices in turn submitted two questions for the ‘opinion and direction’ of the Court of Exchequer: was the device an armorial bearing, and was Cowan liable?¹⁶⁶ The four Lords of Session replied in the affirmative to both.¹⁶⁷

The same confusion about what constituted taxable armorial bearings can be seen in responses to a case against an Oxford student. Charles Patey of Exeter College was fined for wearing a cap with the college ‘crest’ after winning a rowing race.¹⁶⁸ A columnist in the *Saturday Review* opined ‘if this Act can be limited to arms borne rightly or wrongly as a family coat, then the decision in the Oxford case is wrong; but if that decision be right, there is almost no limit to its application’.¹⁶⁹ The Chancellor of the Exchequer, when questioned in Parliament about the decision, replied ‘There is a great deal of difficulty in determining what is and what is not properly chargeable as armorial bearings’.¹⁷⁰ The ambiguity of the law, both to the taxpayer and to those who enforced it, suggests that the number of people taking out armorial bearings licences may not reflect the number who actually displayed some form of armorial bearings.

5.6.2 Unaware

Several of the cases reported demonstrate that taxpayers were unsure or unaware of their need for armorial bearings licences. Mr Ramsay of Brentford was unaware that by using an armorial signet ring to seal his letters he was liable to tax.¹⁷¹ Lewis Warren of Grosvenor Place also wore an armorial ring, yet associated the licence with crests on motor cars.¹⁷² Actress Kitty Gordon ‘fell into the common error that having inherited a right to use

¹⁶⁵ *Milligan v. Cowan*.

¹⁶⁶ See 7 & 8 Geo IV c.53 s.84.

¹⁶⁷ *Milligan v. Cowan*.

¹⁶⁸ ‘Armoial Bearings’, *The British Architect and Northern Engineer*, 7 July 1876, vol. 6, p.16.

¹⁶⁹ ‘Armoial Bearings’, *Saturday Review*, 15 July 1876, vol. 42, pp.72–73.

¹⁷⁰ ‘House of Commons Debates’, 13 July 1876, vol. 230, col. 1391.

¹⁷¹ ‘—’, *The Manchester Guardian*, 1 November 1876, p.5.

¹⁷² ‘Crest on Ring’, *The Daily Independent*, 21 October 1933, p.9.

[armorial bearings], she was not required to pay for them'.¹⁷³ At Oxford there was a widespread belief that students did not need a licence for use of their College arms. This ignorance of the law also suggests that the number of taxpayers was lower than the number of people using armorial bearings.

5.6.3 Uncommon

Many prosecutions for unlicensed armorial bearings usage were only set in train when the taxpayer came in contact with the authorities for some other reason. For example, people wrote to Inland Revenue on armorial notepaper or were visited by Inland Revenue officers who noticed armorial bearings on chairs in the hall.¹⁷⁴ A smaller number of reported cases involve taxation officers following up people who had taken out a licence in a previous year.¹⁷⁵ This trend is not in itself evidence that cases of armorial offending were infrequently prosecuted. However, in a 1906 case in Pembrokeshire, counsel for Inland Revenue noted the difficulty of getting evidence in such cases, and declared it an uncommon case for the county.¹⁷⁶ Newspaper reports often refer to such prosecutions as 'singular', and registers of local taxation licence offences similarly show only infrequent cases relating to armorial bearings.¹⁷⁷ In Surrey only 21 of several thousand excise licence offences between 1922 and 1944 involved armorial bearings.¹⁷⁸ The evidence therefore suggests the law was not easily enforceable, and consequently people could use armorial bearings without taking out a licence.

5.6.4 Unnecessary

Not all cases of unlicensed armorial bearings usage were prosecuted. The Commissioners of Inland Revenue conceded that licences were not necessary for certain uses.¹⁷⁹ For example, tradesmen who used armorial bearings solely for trade purposes were exempt, as were public companies. Similarly, all uses of municipal arms by the city or town council were deemed not to require a licence, not merely use by elected officials as provided by statute.¹⁸⁰ The tenor of these extra-statutory exemptions is to require payment of the licence duties only for personal use of arms, not business or official use. Changing practice over time complicates interpretation of aggregate measures of armorial bearings usage.

¹⁷³ 'An Actress's Motor', *The Auckland Star*, 18 April 1908, p.15.

¹⁷⁴ E.g. 'Armoial Bearings', *Llangollen Advertiser*, 25 May 1877, p.2;

'The Law as to Armoial Bearings', *Pontypridd Chronicle and Workman's News*, 5 March 1886, p.6.

¹⁷⁵ E.g. 'Woman Suffragist as Passive Resister', *The Times*, 28 March 1908, p.15.

¹⁷⁶ 'All about Armoial Bearings', *The Pembrokeshire Herald and General Advertiser*, 7 December 1906, p.2.

¹⁷⁷ E.g. 'Singular Excise Prosecution', *South Wales Daily News*, 16 August 1889, p.3.

¹⁷⁸ SHC, CC53/1/2-6, 'Licensing Records', 1922-57.

¹⁷⁹ 'Fourteenth Report of the Commissioners of Her Majesty's Inland Revenue on the Inland Revenue', *House of Commons Papers*, 1871 (C.370), p.23; AC Fox-Davies, *Armoial Families: A Directory of Gentlemen of Coat-Armour*, 5th edn (Edinburgh, 1905), pp.xxii-xxiii.

¹⁸⁰ *House of Commons Papers*, 1872 (C.646), p.29.

5.6.5 Uneven

When county councils gained responsibility for collecting local taxation duties, one of the implied benefits was that zealous enforcement of the law could increase the revenue.¹⁸¹ London County Council was particularly noteworthy in devoting special attention to armorial bearings licences. In addition to following up people who had not renewed licences, they undertook a series of successful high-profile prosecutions against Westminster Palace Hotel, the Worshipful Company of Plumbers, and Guy's Hospital for unlicensed armorial bearings usage. All had used armorial bearings prior to 1909, but none had been required by the Inland Revenue to take out a licence.¹⁸²

The fines in these cases ranged from 1s. with 2s. costs to 10s. with £10 10s. costs, which highlights another area of inequity. In practice the £20 penalty for using armorial bearings without a licence seems always to have been mitigated.¹⁸³ Before 1879, the minimum fine was £5; after this time the fine could be mitigated to any amount for a first offence.¹⁸⁴ After 1909 some county councils operated a 'compromise fine' system whereby an offender would voluntarily pay a prescribed mitigated fine rather than going to court. In Birmingham the fine was 20s., in Surrey 15s.¹⁸⁵ The local variation in penalty and the degree of mitigation by magistrates may have introduced a geographic bias into evasion of the licence duty.

5.7 Repeal

The varying practice of English county councils in regard to armorial bearings licences eventually led to calls in Parliament for reform or repeal. Between 1938 and 1943 four different politicians asked the minister responsible to require local authorities to fully enforce the law, to return control to the Inland Revenue, or to abolish the tax. The Association of British Chambers of Commerce also made a representation to the minister.¹⁸⁶

In 1943 opposition MP Henry Brooke proposed abolishing the armorial bearings licence duty. He claimed it was obsolete, unenforceable, and unproductive. The smallness of the

¹⁸¹ 'House of Commons Debates', 3 June 1943, vol. 390, col. 441.

¹⁸² 'Hotel's Use of Armorial Bearings', *The Times*, 12 December 1910, p.4; 'Worshipful Company of Plumbers v London County Council', 108 LT 655; 'Comedy of Armorial Bearings', *Marlborough Express*, 17 February 1911, p.6.

¹⁸³ 32 & 33 Vict c.14 s.27.

¹⁸⁴ 7 & 8 Geo IV c.53 s.18; 42 & 43 Vict c.49, ss.4 and 53.

¹⁸⁵ 'L.C.C and Armorial Bearings', *The Times*, 22 December 1910, p.4; Birmingham Archives and Heritage, BCC/1/AH/9/1/1, 'Local Taxation Licenses Sub-Committee Minute Book', 1908–1923; SHC, CC53/1/6, 'Register of Mitigated Penalties, Whole County', 1933–57.

¹⁸⁶ 'House of Commons Debates', 24 November 1938, vol. 341, col. 1963–4W; 'House of Commons Debates', 30 January 1940, vol. 356, col. 971; 'House of Commons Debates', 28 January 1941, vol. 368, col. 425; 'House of Commons Debates', 27 February 1941, vol. 369, col. 643. 'House of Commons Debates', 9 March 1939, vol. 344, col. 2331.

revenue he attributed to widespread evasion, and suggested the decline in recent decades was due to ignorance of the law by the younger generation.¹⁸⁷ The situation in the county borough of Southend-on-Sea supports this assertion, albeit in small numbers; only two of twenty armorial bearings taxpayers were under fifty years of age, and one of these took out a licence as the result of a prosecution.¹⁸⁸ An article published in the *Daily Mirror* the day after Brooke's proposal lends credence to the view of general ignorance, stating 'If you have in your cupboard a piece of china bearing a crest you have been liable to the tax on armorial bearings without knowing it.'¹⁸⁹

Brooke withdrew his motion after the Chancellor of the Exchequer promised to consult interested parties with a view to repealing the tax the following year.¹⁹⁰ One such was Sir Francis Grant, Lord Lyon King of Arms. He commented 'personally I never cared for this Tax as it gave many people the idea by paying same, they acquired a legal right to bear arms, which they did not.'¹⁹¹ The tax on armorial bearings was duly abolished by the Finance Act 1944 bringing to an end almost 150 years of heraldic taxation.¹⁹²

5.8 Conclusion

The records of the armorial bearings tax for this period again reveal an interesting but incomplete story. The rapid growth of the previous period was abruptly replaced by a plateau, for reasons that are not clear. The numbers of armorial bearings taxpayers dropped in the aftermath of the world wars, but the factors responsible remain to be identified. Individual records identify armorial bearings as being used by a broadening social elite, but are almost entirely lacking for the first forty years.

Matching with additional data sets is needed both for individual records and aggregate measures, e.g. to obtain personal information, or to demonstrate locations with continued high armorial bearings usage. Reports of prosecutions for unlicensed armorial bearings usage highlight the problems in interpreting the records of the tax: the objective of the tax was unclear even to those administering it, its existence was unknown to many of those who ought to pay it, and the degree of its enforcement varied with time and place.

¹⁸⁷ 'House of Commons Debates', 3 June 1943, vol. 390, col. 441.

¹⁸⁸ Taxpayers listed in ERO, D/BC 1/2/7/1, 'Register of Licences', 1934–1944. Ages determined by matching to Find My Past, '1939 Register' <<http://www.findmypast.com/1939register>> [accessed 1 July 2016].

¹⁸⁹ "'Crime" in the China Cupboard', *Daily Mirror*, 4 June 1943, p.4.

¹⁹⁰ 'House of Commons Debates', 3 June 1943, vol. 390, col. 442.

¹⁹¹ NRS, E825/27, 'Register House Departments Files: Lyon Office: Views on Proposed Abolition of Armorial Bearings Duty.', 1943–4, letter of 1 January 1944.

¹⁹² Finance Act 1944, s.6.

Chapter 6. Conclusion

6.1 Administrative history

Of the three goals of this dissertation, that of providing an historical overview is the most straightforward to evaluate. Legislation, regulations, administrative papers, and contemporary reports have been combined to produce a detailed account of the full 146 years of taxation of armorial bearings, even down to the difference between ‘additional’ and ‘supplementary’ assessments. The need for this level of understanding is shown by the misconceptions that occur in an essay by eminent historian Michael Thompson, in which he argues the numbers of armorial bearings taxpayers suggest that there was only a small flow of new members into the upper classes.¹⁹³ As this appears to be the only study which has attempted to analyse data from the armorial bearings tax, it is worth examining in it some detail. The following paragraphs comprise a quote from Thompson’s essay followed by discussion of that point.

*The higher tax was levied for the most upper-class type of display, armorial bearings emblazoned on the doors of private carriages. It can be assumed that everyone of the highest social standing indulged in the practice.*¹⁹⁴

Between 1801 and 1870 it was not required that the armorial bearings should be on the carriage, merely that the taxpayer both own a carriage and display armorial bearings in some manner. Furthermore, Thompson assumes that only those of high social status used arms on carriages. This was not the case; people often continued using carriages with the arms of the previous owner. Hackney carriages (not exempt from the armorial bearings tax until 1870) are a case in point.¹⁹⁵

*... it must be admitted that some doubt is thrown either on their fiscal reliability or on the sensitivity of the Inland Revenue’s social acumen by the violent changes in the number of armorial taxpayers that accompanied major changes in the tax.*¹⁹⁶

Thompson is here referring to the changes to the tax in 1853 and 1870. What he apparently failed to realise was that the 1853 changes restricted the higher rate of armorial bearings tax to owners of four-wheel, two-horse carriages; this criterion was

¹⁹³ FML Thompson, ‘Britain’, in *European Landed Elites in the Nineteenth Century*, ed. by David Spring (Baltimore, 1977), pp.30–32.

¹⁹⁴ Thompson, ‘Britain’, p.31.

¹⁹⁵ E.g. English case 355; 32 & 33 Vict c.14 s.19 para.15; John Edwin Bradfield, *The Public Carriages of Great Britain* (London, 1855), p.48.

¹⁹⁶ Thompson, ‘Britain’, p.31.

removed in 1870. The 'violent changes' are merely the owners of other types of carriages shifting from one tax class to another.

*These figures are difficult to interpret precisely, since they relate to separate carriages and not to individual carriage-owning families.*¹⁹⁷

In fact, a single payment of the high rate of armorial bearings tax was sufficient to cover any number of carriages. This is evident both from surviving records of individuals, and from the legislation.¹⁹⁸

*There is moreover some evidence that multi-carriage ownership was spreading among the wealthiest families ... and this would suggest an explanation for the downturn after 1870.*¹⁹⁹

Another factor, of which Thompson seems to have been unaware, is that after 1870 the high rate of tax was applied only to those who actually displayed armorial bearings on their carriage (or subsequently, motorcar). It is therefore difficult to disentangle a change in the manner of use from a change in the number of users.

*The categories used by the Revenue authorities are so briefly described that there is not sufficient information to attempt any splices at the changeovers.*²⁰⁰

This appears to be further evidence that Thompson has not consulted the relevant legislation, as the basis for liability to the different rates of armorial bearings tax is clear from the acts.

*An early Victorian rush to gentility appears to have been followed by a veritable mid-Victorian stampede and a late Victorian pause. Clearly such coats of arms [on writing paper or the family silver] were much more widely spread than those of the carriage-folk ... the totals suggest a massive influx of large cohorts of new men.*²⁰¹

While Thompson's conclusion may be correct, he does not appear to have taken into account the possibilities that the number of taxpayers may under-represent usage of armorial bearings, or that liability to the tax may have been due to the decorative use of coats of arms rather than the display of the taxpayer's own arms.

The diverging trends in armed carriages and crested cutlery present something of a puzzle ... the explanation may well be that the armed carriages reflected the inner group of the upper class, the true elite...

¹⁹⁷ Thompson, 'Britain', p.31.

¹⁹⁸ See e.g. 'Return of Twenty Highest Contracts of Composition for Assessed Taxes in London District', *House of Commons Papers*, 1852-3 (821)

<<http://parlipapers.proquest.com/parlipapers/docview/t70.d75.1852-029215>> [accessed 24 July 2016].

¹⁹⁹ Thompson, 'Britain', p.31.

²⁰⁰ Thompson, 'Britain', p.48 n.24.

²⁰¹ Thompson, 'Britain', p.32.

*while the crested cutlery represented the efforts, particularly of new men, to identify themselves with the Establishment by acquiring some of the less expensive and non-landed marks of superior status.*²⁰²

Thompson's tentative argument for an inner elite has a certain amount of merit, since 'setting up a carriage' was a significant financial step and one which would tend to enforce a boundary.²⁰³ However even the limited investigation of individuals conducted in this dissertation has encountered both new men with 'armed carriages' and established peers with only 'crested cutlery'.²⁰⁴ A better idea of whether these are the exception or the rule is needed before coming to a conclusion.

6.2 Utility of records

The second goal of this dissertation requires a more nuanced evaluation. In deciding whether the records of taxation can in fact illuminate the usage of armorial bearings, there are three questions that must be asked and answered. Do enough records survive to tell us about the tax? Yes. Are the records of taxpayers representative of those who were liable to pay? Probably. Can the tax tell us about the use of heraldry in the period 1798–1944? Perhaps.

In regard to the first question there are sufficient records with the necessary information covering the entire period of operation of the tax. At times they are comprehensive, at others sparse, but they nevertheless exist. The deficiencies of one class of records are frequently made good by another. Furthermore, the records analysed or mentioned in the course of this dissertation are by no means the entirety of those that survive.

The second question really has two parts: are the surviving records representative of the taxpayers, and are the taxpayers representative of the liable population? The answer to the first is yes. At a national level the same gross trends are observed in England and Scotland; at a local level, series E182 at The National Archives confirms that patterns observed in records of individual parishes are widespread. The second part is harder to answer definitively. Certainly not everyone who was liable paid the tax; even contemporaries noticed this. However, this dissertation has not uncovered any glaring omissions of particular groups.

The third question is the crux of the matter. This dissertation has highlighted many complexities that need addressing: representativeness, evasion of tax, changing

²⁰² Thompson, 'Britain', p.32.

²⁰³ Edward Copeland, *Women Writing about Money: Women's Fiction in England, 1790–1820* (Cambridge, 2004), pp.31–32.

²⁰⁴ E.g. Alderman John Joseph Mechi (ERO, D/Z 2/4/2, 'Witham Division. Assessed Taxes. Detailed Assessments for All Parishes', 1862–3, Tollesbury Parish) and the Earl of Lauderdale (ESRO, HOW 22/17/1/3, 'Assessed Taxes', 1863–4, p.5).

administrative practices, regional variations in enforcement, and intentional vs incidental use of arms. It is possible that a much closer analysis of all surviving records, and the use of additional sources would allow these to be understood. In that case it would indeed be possible to draw conclusions from the tax records about the use of heraldry more generally.

6.3 Further research

At one level the preliminary analyses performed in this dissertation seem merely to confirm the naïve expectation that the use of armorial bearings was dominated by nobility and gentry, and concentrated in London. A deeper investigation reveals some nuances – clusters of armorial bearings taxpayers in fashionable towns, differences between rural and urban areas, greater than expected representation of women and clergy, rapid growth in usage from 1853 to 1869, and a decline after 1914. None of these have been fully characterised or explained; together with the methodological issues mentioned in the previous section they provide obvious avenues for future research. Three possible starting points are detailed investigations of the people, places, and possessions involved in the display of armorial bearings.

The most useful addition to the current study would be a thorough investigation of individuals known to have paid armorial bearings tax, as this can feed into all the above-mentioned areas. Since it is the typical or characteristic features of an armorial bearings taxpayer that are of interest, a prosopographical approach is a natural choice.²⁰⁵ This has the further advantage of providing a framework to handle references to individuals which cover the breadth of the country and period under study. The wealth, social status and connections, age, and marital status of these taxpayers, to name but a few factors, could provide much insight into the dynamics of armorial bearings use.

Known users of armorial bearings can be investigated directly, to see whether trends in their behaviour correlate with trends observed in the payment of the tax. Burke's *General Armory* (1842–1884) and Fox-Davies' *Armorial Families* (1896–1929) span the mid-century period of rapid growth in taxpayers and the decline after 1914 respectively, so may provide useful insights. The numbers of new grants of arms, e.g. in Foster's *Grantees of Arms* (for England) and the *Public Register of All Arms and Bearings* (for Scotland) should give a lower limit on the growth that might be expected in the tax purely from this source. (This only provides a lower limit as people also started using arms without a formal grant.) The number of people perpetuating their coat of arms through 'name and

²⁰⁵ Koenraad Verboven, Myriam Carlier and Jan Dumolyn, 'A Short Manual to the Art of Prosopography', in *Prosopography Approaches and Applications: A Handbook* (Oxford, 2007) <http://prosopography.modhist.ox.ac.uk/images/01_Verboven.pdf> [accessed 28 July 2016].

arms' clauses may also indicate the changing esteem in which armorial bearings were held.

A detailed study of individuals is usefully complemented by a detailed study of where they were found. Series E182 at The National Archives provides an unparalleled dataset, listing the amount of armorial bearings tax paid for each parish in England and Wales from 1801–1830. This allows areas with high (or low) armorial bearings use to be identified and common features sought. The same could be repeated on a smaller scale for urban neighbourhoods. For example, where records survive with street addresses, these could be correlated with rental values to investigate in a more systematic way whether armorial bearings taxpayers are concentrated in high-rent, and thus desirable or fashionable, areas.

The objects on which coats of arms were emblazoned provide another avenue for investigation. Records of the companies which produced them survive (as do some of the companies), for example the livery button archive at Henry Poole & Co, and the pattern books for Spode armorial porcelain.²⁰⁶ Where archives do not exist, it may be possible to track demand for such items through advertisements. The use of armorial seals could be investigated through an appropriate collection of legal documents or correspondence. It was noticeable that very few of the seals used by Assessed Tax Commissioners on surviving documents were armorial, yet those of sufficient stature in the community to be appointed to such positions were precisely the group most likely to use armorial bearings.²⁰⁷

The records of the taxation of armorial bearings have great potential to illuminate the use of heraldry in the nineteenth and early twentieth centuries. They do not, by themselves, contain sufficient information to allow conclusions to be drawn directly. This dissertation has provided a foundation and direction for the work necessary to fully realise this potential. It remains to be seen whether the resulting story is one of 'a just pride, a moderate superstition, or idle fashion.'²⁰⁸

²⁰⁶ See e.g. Stephanie Wolff, 'Keith Levett: Livery Tailor of Savile Row', *London-in-Sight Blog*, 2011 <<https://londoninsight.wordpress.com/2011/02/25/keith-levett-livery-tailor-henry-poole-savile-row/>> [accessed 29 July 2016]; Staffordshire and Stoke on Trent Archive Service, Stoke on Trent City Archives, SD 1440/PS/2/7/8–21, 'Main Arms Books Series (Pattern Books)', 1847–1865.

²⁰⁷ See e.g. TNA, E 182/937, 'Particulars of Account of Land and Assessed Taxes. Hampshire and Isle of Wight', 1821, Division of New Forest East. where all three commissioners used the same armorial seal.

²⁰⁸ *The Times*, 26 April 1798, p.2.

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24 Geo III c.43	<i>Game Certificates Act 1784</i>
32 Geo III c.48	<i>Middlesex Sessions Act 1792</i>
35 Geo III c.49	<i>Duty on Hair Powder Act 1795</i>
35 Geo III c.112	<i>Hair Powder Certificates, etc. Act 1795</i>
36 Geo III c.124	<i>Duties on Dogs Act 1796</i>
38 Geo III c.53	<i>Armorial Bearings Act 1798</i>
39 Geo III c.8	<i>Armorial Bearings Act 1799</i>
41 Geo III c.69	<i>Taxation Act 1801</i>
43 Geo III c.99	<i>Taxes Ac, 1803</i>
43 Geo III c.150	<i>Taxes (Scotland) Act 1803</i>
43 Geo III c.161	<i>House Tax Act 1803</i>
45 Geo III c.95	<i>Taxes (Scotland) Act 1805</i>
48 Geo III c.55	<i>House Tax Act 1808</i>
50 Geo III c.105	<i>Taxes Act 1810</i>
59 Geo III c.51	<i>Assessed Taxes Act 1819</i>
1 & 2 Geo IV c.113	<i>Taxes Act 1821</i>
4 Geo IV c.11	<i>Assessed Taxes Act 1823</i>
7 Geo IV c.22	<i>Assessed Taxes Act 1826</i>
7 & 8 Geo IV c.53	<i>Excise Management Act 1827</i>
4 & 5 Will IV c.54	<i>Assessed Taxes Act 1834</i>
8 & 9 Vict c.36	<i>Assessed Taxes Act 1845</i>
13 & 14 Vict c.96	<i>Assessed Taxes Composition Act 1850</i>
16 & 17 Vict c.90.	<i>Land Tax Redemption (Investment) Act 1853</i>
32 & 33 Vict c.14	<i>Revenue Act 1869</i>
42 & 43 Vict c.49	<i>Summary Jurisdiction Act 1879</i>
59 & 60 Vict c.36	<i>Locomotives on Highways Act 1896</i>
3 Edw VII c.36	<i>Motor Car Act 1903</i>
7 & 8 Geo VI c.23	<i>Finance Act 1944</i>
14 & 15 Geo VI c.39	<i>Common Informers Act 1951</i>

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