THE COAT OF ARMS

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Abstract

The records of the taxation of the display of arms provide a hitherto untapped resource for studying the use of armorial bearings in Britain between 1798 and 1944. This article provides an historical overview of the tax as well as a preliminary analysis of surviving records. These reveal 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.

Introduction

Throughout the nineteenth and early twentieth centuries the display of coats of arms in Britain was taxed. The same period marked a shift in the type of arms displayed; at its beginning they were predominately those of individuals, by its end they were predominantly those of institutions. The records of the armorial bearings tax provide a hitherto unexplored resource for this crucial time period. 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 records of tax can in fact be employed to study the use of heraldry; and to inform future research through preliminary investigations of surviving records.1

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 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.

1 This article is an abridged version of the author’s MLitt dissertation Arms and the (tax-)man: The use and taxation of armorial bearings in Britain, 1798–1944 (Dundee, 2016), which will be published in full on the Heraldry Society website.
By contrast the 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 of Boulton’s activities into account, so it is surprising that they have not been made use of before now.

The primary authority on the administrative history of the armorial bearings tax is Stephen Dowell’s *History of taxes and taxation* (1885), which does not cover the final 60 years of operation of the tax. This account needs to be updated to provide a complete framework to underpin research into the records of the tax. In addition, there are 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.

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. To address this, holdings from 32 different archives were consulted in the preparation of this article.

There is also the problem of survival of records. The records of the armorial bearings tax are of three main types: tables of the numbers of taxpayers and/or amounts of tax paid, lists of individuals with the taxes they paid, 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. 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. A more detailed analysis was made in an 1865 article in the *New Monthly Magazine*. 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. 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. In the absence of better information, this article 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.

The following discussion of the tax and findings from the records is arranged chronologically, with sections corresponding to the different modes in which the tax was collected.

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7 The latter figure presumably comes from a directory; its source is not stated.
1798–1801: Stamp Duty
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. In his Budget speech he did not give a reason for why armorial bearings caught his eye as a subject for taxation. 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). 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.

The act 38 Geo III c.53 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.”

Perhaps the most distinctive feature of the armorial bearings tax was its three-tiered rate. Users of armorial bearings required an annual 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. The tax on armorial bearings did not apply to Ireland. A tax 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, and the tax was never extended to that country after the Union.

People using arms without a certificate could be convicted by a justice of the peace and fined up to £20. 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 another five in newspaper reports. 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

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11 38 Geo III c.53, s.1.
12 38 Geo III c.53, ss.1–2, 15.
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.\textsuperscript{15}

The tax was only collected as a stamp duty for a few years. People were initially slow to comply, leading to legislation to extend the initial deadline for obtaining certificates.\textsuperscript{16} Although the 1798 act required lists of all armorial bearings certificate holders to be kept these lists have unfortunately not survived.\textsuperscript{17} The short timeframe combined with the paucity of records makes it difficult to draw any conclusions about armorial bearings use in this period.

\textbf{1801–1853: Assessed Tax}
From 1801 the armorial bearings tax was collected along with other so-called ‘assessed taxes’ (on windows, carriages, servants, etc) rather than as a stamp duty. This change, partially to prevent problems experienced with informers, was given effect by the act 41 Geo III c.69.\textsuperscript{18} 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.\textsuperscript{19} Liability for the tax was extended to persons who ‘use or wear, or cause to be used or worn, any Armorial Bearing or Ensign’.\textsuperscript{20} 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.\textsuperscript{21}

\textbf{Figure 1} shows the gradual growth in the number of armorial bearings taxpayers in this period. Before 1840 the growth is concentrated among the taxpayers at the highest rate; after this point the growth comes from the other two tax rates. The earliest surviving large-scale data are assessments for Midlothian from 1801 to 1811.\textsuperscript{22} These show a strong correlation between the number of male domestic servants employed by a person and the payment of the armorial bearings tax. Assessments survive for short periods for a large number of individual parishes throughout Britain. In rural parishes there were usually few people paying the armorial bearings tax, usually the clergyman and at most a couple of the local gentry. For urban parishes the number of armorial bearings taxpayers was larger and typically included members of the professions and wealthy merchants (so-called ‘town gentry’).\textsuperscript{23} In both rural and urban parishes there

\textsuperscript{15} E.g. Dowell, vol. III, p.282 (Italy); Return of Local and Imperial Taxes on Carriages in European Countries’, \textit{House of Commons Papers}, 1888 (C.5320) http://parlipapers.proquest.com
\textsuperscript{16} 35 Geo III c.112
\textsuperscript{17} Lists do survive for one county (Staffordshire) and a small number of parishes in London, Essex, and Surrey.
\textsuperscript{18} See e.g. John Almon, \textit{The Parliamentary Register}, vol 13 (London, 1801) p.521.
\textsuperscript{19} 41 Geo III c.69 sch. B; ‘Friday’s Post’, \textit{The Ipswich Journal}, 12 December 1801, p.2.
\textsuperscript{20} 41 Geo III c.69 s.4.
\textsuperscript{21} \textit{The Aberdeen Journal}, 1 June 1801, p.3.
\textsuperscript{23} See e.g. Penelope Corfield, ‘The Rivals: Landed and other gentlemen’ in N.B. Harte and R. Quinnault (eds) \textit{Land and Society in Britain, 1700–1914} (Manchester, 1996), pp.11–15
Figure 1: Number of armorial bearings taxpayers in Great Britain, 1812–53.
Source: House of Commons Papers, C.82-I (1870), p.179.
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were significant numbers of female taxpayers – typically around ten percent of armorial bearings taxpayers were women.\textsuperscript{24}

During this period unlicensed use of armorial bearings was not prosecuted in the courts, because people were assessed as liable after the fact, i.e. on the basis of their use during the previous year. Assessments could be appealed in the first instance to the Commissioners for Assessed Taxes for the county, and subsequently to judges in the Courts of Kings Bench and Exchequer. These appeals provide detailed information about how people actually used armorial bearings, and how the law was interpreted.

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. 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’.\textsuperscript{25}

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’.\textsuperscript{26} 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’.\textsuperscript{27}

Cases involving the use of armorial bearings in trade provide a 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.\textsuperscript{28} 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.\textsuperscript{29} 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-chaises.\textsuperscript{30} 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


\textsuperscript{25} 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 John Dunlop).


\textsuperscript{27} English cases 503 and 1067. (From 1823 the tax cases determined by the judges on appeal were published; English and Scottish cases being numbered separately. Copies can be found in The National Archives, series IR 12, and National Records of Scotland series IRS18 and 19.)

\textsuperscript{28} TNA IR 54/5, p.245.

\textsuperscript{29} TNA IR 54/6, p.257.

\textsuperscript{30} English case 355; TNA IR 54/8, p.206.
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Board ‘[did] not wish to press any case of this description’. 31 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. 32 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. 33

The Bishop of Brechin claimed exemption for the use of his official arms (as a corporation sole) but was refused. 34 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. 35

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.

1854–1869: Two-rate Assessed Tax

In 1854 the tax on inhabited houses was abolished, along with the middle rate of the armorial bearings tax. 36 The number of armorial bearings taxpayers grew more than twice as quickly between 1854 and 1869 as it had between 1838 and 1853. 37 The reason for this is unclear. The rapid growth in armorial bearings taxpayers is seen both in England and Scotland. 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 2). 38 This can be explained by proximity to London, presence of fashionable locations, or large populations. Although the records surviving from this period do not provide a finer geographic scale, the same trend can be seen in earlier records. 39

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

31 TNA IR 54/8, p.205.
32 Scottish case 410.
33 Scottish case 751.
34 Scottish case 595.
35 English case 814.
36 Dowell, p.315; 16 & 17 Vict c.90.
37 ‘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.
39 While IR16/25–29 have figures for the taxation districts in each county, there is no key identifying these districts.
which were dominant. 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.\footnote{William White, \textit{History, Gazetteer and Directory of Devon} (Sheffield, 1850), p.25.}

**1870–1944: Excise Licence**

In 1870 a desire to improve efficiency prompted another change in the method of tax collection. 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. 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.\footnote{32 & 33 Vict c.14 s.19.} From 1896 light locomotives were classed as carriages for the purposes of existing legislation, and from 1903 so were motor cars.\footnote{\textit{Locomotives on Highways Act 1896}, sec. 1b; \textit{Motor Car Act 1903}, sec. 17 (1).}

\begin{figure}[h]
\centering
\includegraphics[width=\textwidth]{chart.png}
\caption{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: The National Archives, IR 16/25, and 1861 Census.}
\end{figure}

\begin{figure}[h]
\centering
\includegraphics[width=\textwidth]{chart2.png}
\caption{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: The National Archives, IR 16/25, and 1861 Census.}
\end{figure}
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. In 1909 responsibility for collecting the licence fees was also transferred to councils in England and Wales.

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 3). The plateau is particularly striking coming after almost two decades of rapid growth in the number of taxpayers.

*Figure 3*: Number of armorial bearings taxpayers in Great Britain, 1854–1944. Source: House of Commons Papers: C.82-I (1870), p.179, 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 43 Local Government Act 1888, ss.20,24; Local Government (Scotland) Act 1889, ss.20,22.

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the upper classes (i.e. wealthier and hence carriage-owning) who served as officers. There was a brief increase in the number of these licences at the end of the First World 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. This continued decline is not merely because the use of carriages dropped with the rise of the automobile, since the higher rate of armorial bearings duty was also charged for display of arms on a motor vehicle.

The same ten counties which exhibited high armorial bearings use in the previous period continued to do so in this one, marking a trend lasting the better part of a century (see Figure 4). Numbers of taxpayers were also recorded separately for county boroughs (essentially urban areas); these also demonstrate a preference for armorial bearings users to cluster in fashionable locations, resorts, or centres of trade. (See Figure 5).

Very few records naming individual armorial bearings taxpayers survive between 1870 and 1910. 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. 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%). The remainder were military and naval officers (13%), clergy (10%), doctors and lawyers (10%), landowners (4%), businessmen (3%) and a handful of peers and baronets. 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 professionalisation (and consequent increase in status) of other occupations. The proportion of female armorial bearings taxpayers was approximately twenty five percent.

46 See note 41 above. For example Lord de Blaquiere took out a licence at the higher rate for arms used on his motor car, registration FB145, in 1909. (Bath Record Office, ‘County Borough of Bath Register of Licences’, 1910, p.32)
From 1870 the unlicensed use of armorial bearings was again prosecuted in the courts.\textsuperscript{50} The Scottish case of \textit{Milligan v Cowan} in 1896 encapsulates how the law was considered ambiguous even in straightforward situations.\textsuperscript{51} 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:

\begin{figure}[h]
\centering
\includegraphics[width=\textwidth]{figure4.png}
\caption{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.}
\end{figure}

\textsuperscript{50} 32 & 33 Vict c.14 s.27.
\textsuperscript{51} \textit{Milligan v. Cowan} [1896], Court of Exchequer, 23 R 731
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The device an armorial bearing, and was Cowan liable? The four Lords of Session replied in the affirmative to both.

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. 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’. 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’.

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52 See 7 & 8 Geo IV c.53 s.84.
53 *Milligan v. Cowan*.
54 ‘Armorial Bearings’, *The British Architect and Northern Engineer*, 7 July 1876, vol. 6, p.16.
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.

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.57 Lewis Warren of Grosvenor Place also wore an armorial ring, yet associated the licence with crests on motor cars.58 Actress Kitty Gordon ‘fell into the common error that having inherited a right to use [armorial bearings], she was not required to pay for them’.59 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.

Not all cases of unlicensed armorial bearings usage were prosecuted. The Commissioners of Inland Revenue conceded that licences were not necessary for certain uses.60 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.61

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.62 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.63

The varying practice of English county councils in regard to armorial bearings licences eventually led to calls in Parliament for reform or repeal. In 1943 opposition MP Henry Brooke proposed abolishing the armorial bearings licence duty, claiming it was obsolete, unenforceable, and unproductive. He withdrew his motion after the Chancellor of the Exchequer promised to consult interested parties with a view to repealing the tax the following year.64 One of these parties was Sir Francis Grant, Lord Lyon King of Arms. He commented ‘personally I never cared for this Tax as it gave many people the

57 The Manchester Guardian, 1 November 1876, p.5.
61 House of Commons Papers, 1872 (C.646), p.29.
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idea by paying same, they acquired a legal right to bear arms, which they did not.” The tax on armorial bearings was duly abolished by the Finance Act 1944, bringing to an end almost 150 years of heraldic taxation.

Conclusion
At one level the records of the tax 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. As none of these have been fully characterised or explained they provide obvious avenues for future research.

Two other dimensions which need to be addressed to give a fuller picture are the ‘how’ and the ‘who’ of armorial bearings usage. The objects on which coats of arms were emblazoned are not merely a static substrate for liability to the tax, but were themselves subject to changing fashions. Records of the companies which produced these objects 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; these may repay further investigation.

Likewise, understanding what sort of people used armorial bearings in this period, and whether this changed over time are key questions. A detailed biographical or prosopographical study of the more than 2000 individuals identified as having paid the armorial bearings tax would go a long way to answering them, as well as establishing whether the surviving records of the armorial bearings tax are representative of the population of armigers. It may be instructive to examine the records of people who were granted arms in the same period, though one of the advantages of the tax records is that they capture individuals who used arms without having been granted them. For this, and for the other reasons adduced above, the records of the taxation of armorial bearings have great potential to illuminate the use of heraldry in the nineteenth and early twentieth centuries.

66 Finance Act 1944, s.6.
67 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.