



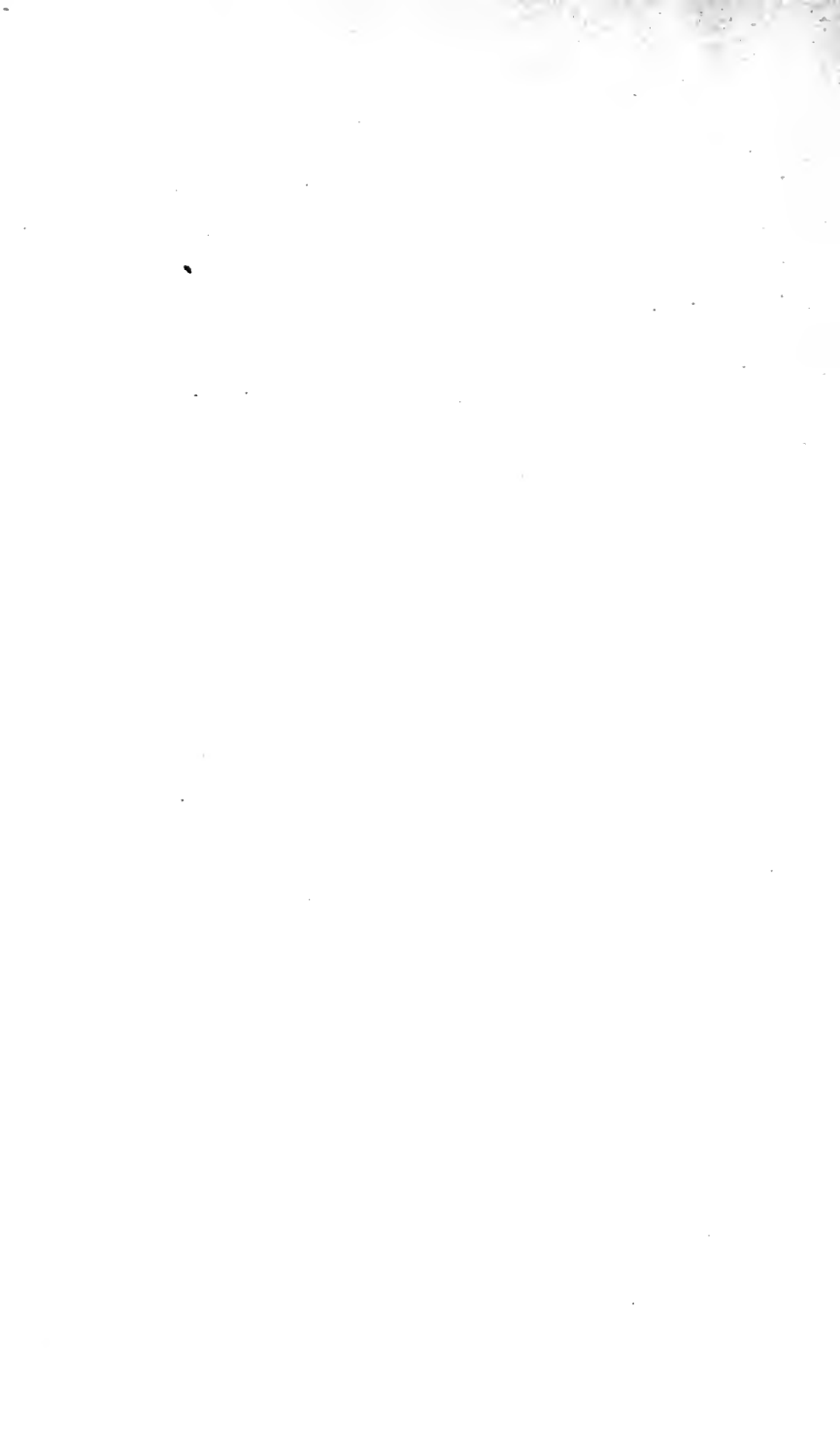








Digitized by the Internet Archive  
in 2007 with funding from  
Microsoft Corporation



61  
70  
71  
111  
120  
126-29

102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117 118 119 120 121 122 123 124 125 126 127 128 129 130 131 132 133 134 135 136 137 138 139 140 141 142 143 144 145 146 147 148 149 150 151 152 153 154 155 156 157 158 159 160 161 162 163 164 165 166 167 168 169 170 171 172 173 174 175 176 177 178 179 180 181 182 183 184 185 186 187 188 189 190 191 192 193 194 195 196 197 198 199 200

17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36  
37  
38  
39  
40  
41  
42  
43  
44  
45  
46  
47  
48  
49  
50  
51  
52  
53  
54  
55  
56  
57  
58  
59  
60  
61  
62  
63  
64  
65  
66  
67  
68  
69  
70  
71  
72  
73  
74  
75  
76  
77  
78  
79  
80  
81  
82  
83  
84  
85  
86  
87  
88  
89  
90  
91  
92  
93  
94  
95  
96  
97  
98  
99  
100

# HISTORY

OF

## TAXATION AND TAXES

VOL. I.

PRINTED BY  
SPOTTISWOODE AND CO., NEW-STREET SQUARE  
LONDON

A HISTORY  
OF  
TAXATION AND TAXES  
IN ENGLAND

FROM THE EARLIEST TIMES TO THE YEAR 1885

BY

STEPHEN DOWELL

ASSISTANT SOLICITOR OF INLAND REVENUE

VOL. I.

TAXATION, FROM THE EARLIEST TIMES TO THE CIVIL WAR

*SECOND EDITION, REVISED AND ALTERED*

LONDON  
LONGMANS, GREEN, AND CO.  
AND NEW YORK: 15 EAST 16<sup>th</sup> STREET  
1888

16790  
19/10/91

6

# HISTORY OF TAXATION.

---

## CONTENTS OF VOL. I.

---

### *BOOK I.*

BEFORE THE NORMAN CONQUEST.

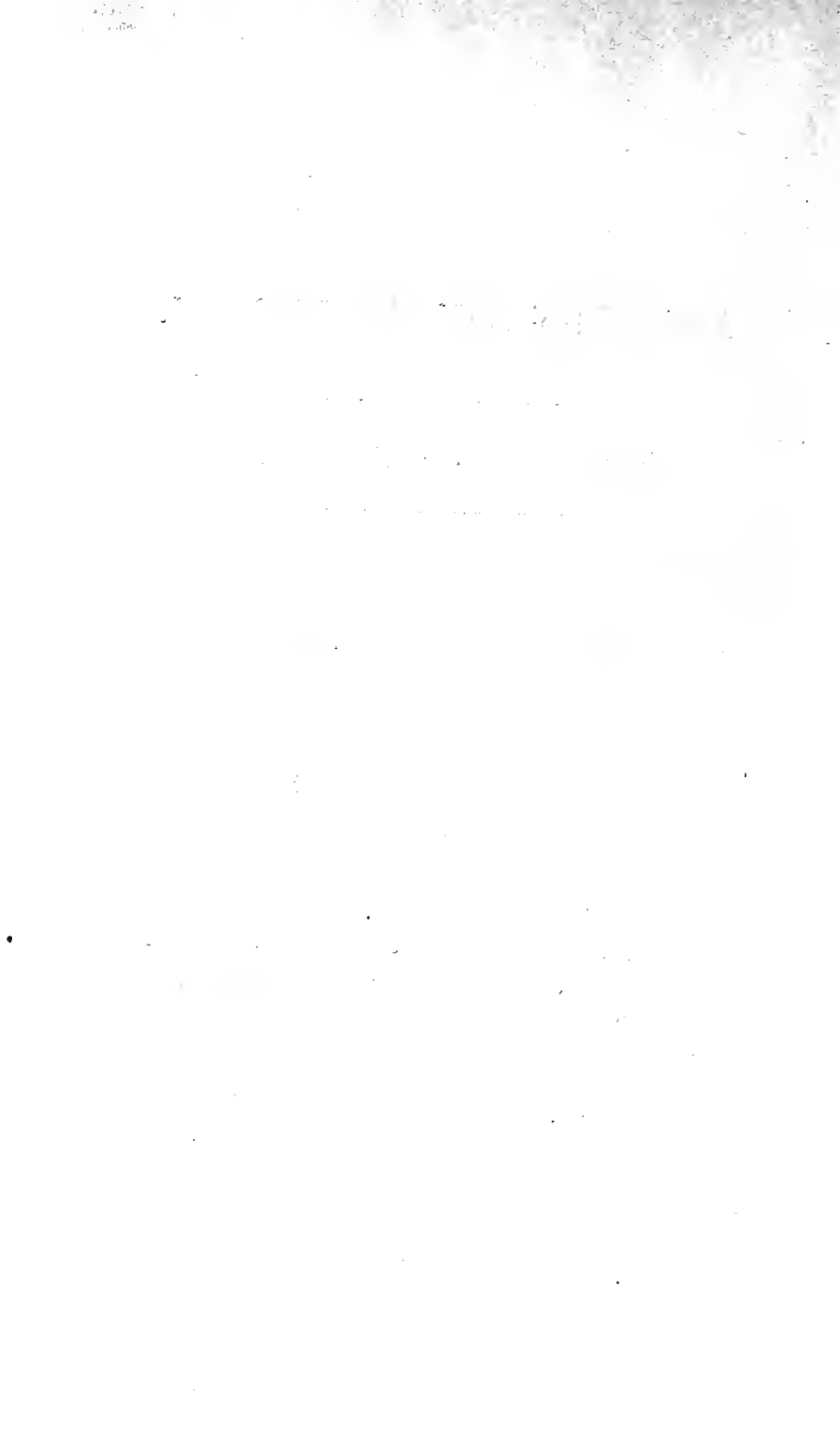
### *BOOK II.*

FROM THE NORMAN CONQUEST TO THE SETTLEMENT  
OF THE FIFTEENTH AND TENTH.  
1066—1334.

### *BOOK III.*

FROM THE SETTLEMENT OF THE FIFTEENTH AND  
TENTH IN 1334 TO THE CIVIL WAR, 1642.

### *APPENDICES.*





# PREFACE

TO

THE SECOND EDITION.

---

SEVERAL additions to and alterations in this work have been made in the revision of it for a second edition.

The principal additions are as follows: The narrative has been extended to 1885, and includes the budget of that year. The history has been amplified under the heading of 'Tobacco' and one or two other headings. And several new Appendices have been added to Vol. II. In the first of these, Appendix No. 1, a short history is given of the net receipt from the business of the Post Office, at present a considerable source of revenue. In the next, No. 2, an Appendix of some length and importance, information, which it is hoped may prove to be useful, is added regarding the National Expenditure in the eighteenth and nineteenth centuries, upon the following plan: a General Tabular Statement of Expenditure and Revenue at certain specified dates is given, in which the Expenditure is ranged under the three heads of—Interest on the National Debt, Expenditure for the Army and Navy (Peace Estab-

Additions  
to the  
work.

blishment), and Expenditure for the Civil List and Civil Government, and the Revenue includes receipts from the business of the Post Office as well as receipts from taxes; and this is followed by a history of the National Debt and the Expenditure under the heads above mentioned, in a more readable form, it may be, than that of Blue Books. A third Appendix, No. 3, contains a brief statement regarding the cost of the Collection and Management of the Revenue from taxes; while No. 4 is a Memorandum or Note of the mode in which taxes are granted.

Alterations in  
the work.

As regards the alterations in the work, many of them are due to suggestions for amendment contained in the criticisms in the various reviews of the work that have been published, from which the author has derived valuable assistance to which he bears willing testimony. The principal alterations are as follows: With a view to facilitate the course of the reader, much has been done by way of re-arrangement, and several *résumés* or abstracts of chapters, summaries of periods, lists of taxes, tabular statements, and other contrivances of the kind have been introduced. Alterations have been made with a view to avoid the repetition of phrases and quotations in different parts of the work. And, lastly, for greater convenience of reference, two indices, one for the History of Taxation in Vols. I. and II., and the other for the History of Taxes in Vols. III. and IV., have been substituted in lieu of a separate index to every volume: the completeness of the new indices is due to the interest in the subject taken, fortunately for

the author, by Dr. Charles Stubbs, of the Middle Temple.

The division of the work into a history of taxation and a history of taxes was adopted after careful consideration; and the reason for it, briefly stated, is this, that the multiplicity of the taxes imposed in this country in the last century is such as to render it impracticable to combine in a single narrative the details of taxes with the general history of taxation.

Reasons  
for the  
division  
of the  
work  
into—

To be readable, a history of taxation must be connected with those subjects of more general interest with which it most naturally connects itself. It is interesting to consider the circumstances in which the taxes were imposed, the events that gave rise to the necessity for taxation, and, more particularly, the wars in which we engaged, and those foreign and colonial relations, and that foreign and colonial policy from which they sprung. As our national debt accumulates and our expenditure increases, and tax after tax is invented and imposed, it is interesting to recall to mind the ministers who proposed the taxes, to inquire into the sources from which they derived suggestions for taxation, the administrations in which they held office, the position, at the time, of the political party to which they belonged, and the fiscal views of that party. It is also interesting, as the load of taxation increases, to inquire into the resources of the nation which enabled us to bear it until, and even when, as at the close of the Great War against Revolutionary France and Napoleon, the load appears, at first sight, to

The His-  
tory of  
Taxation,  
and

be greater than any nation could bear. Nor is it less interesting, subsequently, when burden after burden is taken off and the load is lightened to a degree unparalleled in fiscal records, to connect the history of the reform of taxation with that of the prosperity of the nation which afforded the opportunity for revision, alleviation, and reform, to consider the lines upon which that reform proceeded, and recall to mind those by whom it was accomplished.

Unless in connection with such subjects as these, the history of taxation is unreadable.

It is, however, impracticable to introduce into a history framed upon this plan, the details relating to the various taxes, when taxes are imposed in such numbers and in such variety that, as it has been said, 'everything was taxed that could be taxed.'

The His-  
tory of  
Taxes.

The details of taxes consist principally of the original plan of the tax, the particulars in which this was found to require revision, the history of the various beverages, manufactures, or other subjects of taxation, the incidence of the tax, the variations in the yield, and the influence the tax may have had upon the manners, the customs, the habits, the houses, the dress, or the amusements of the people in everyday life, which taxes sometimes touch in its most minute details.

To introduce a multitude of particulars such as these into a general history is to give the reader good ground for complaint that they encumber the narrative, endanger, by frequent diversion of his attention, his loss of touch with the general subject, and

exasperate him, as too trivial for notice and, therefore, obtrusive: 'You are bewildering me,' he will say.

On the other hand, he, probably, will not deny that, placed under the heads of the several taxes, such details may have an interest of their own, or, at any rate, may prove to be useful to him, if only for reference and in completion of his information; while it should be borne in mind, that willing readers of such details are to be found, who care not to take up the subject of taxation from the broad point of view that 'the revenue of the state is the State.'<sup>1</sup>

Take, for instance, a class of readers for whom the author is bound to have a special regard: those who have a practical knowledge of the working of taxes. This advantage renders it a pleasure to them to compare notes with a writer who deals with the taxes separately, and observe, with a critical eye, the points in which the particulars of his information tally with, or are additional to, or a shortcoming from, that possessed by themselves. In a general narrative the stream of taxation seems to them to go on with a 'flow, flow, flow,' devoid of interest because the rivulet feeders with which they are acquainted are lost to view.

These considerations induced the author to separate the history of the taxes from the general history of taxation, and place it, under the classification, usual with writers on fiscal subjects, of Direct Taxes and Stamp Duties, and Taxes on Articles of Con-

<sup>1</sup> 'In effect all depends upon it, whether for support or for reformation.' Burke, *Reflections on the Revolution in France*.

sumption, in Volumes III. and IV., an arrangement which admits not only of the statement of many details which could not be introduced into a general narrative, but also of a study of the taxes in groups.

The two parts into which the work is thus practically divided can now be obtained separately, if so desired.

Separation  
of 'taxes'  
and 'duties  
at the  
ports'  
in Vol. I.

Lastly, a few lines may be added in explanation of another marked feature of the work, viz. the separation, in the earlier history of taxation in Vol. I., of the subject of direct taxation from that of duties at the ports.

This separation is based upon the difference in the history of the establishment of the supremacy of the Commons as regards the two classes of impositions.

Taxes.

First, as regards direct taxation, or, briefly, 'taxes,' to use a word which, though now applied indiscriminately to fiscal charges of all classes, was, in former times, never used except in reference to direct taxes, that is to say, those where it is possible to have a schedule of taxpayers for assessment (taxation),<sup>1</sup> a rôle nominatif as French writers on taxation term it. As regards taxes in this sense, that is to say, direct taxes, when the excessive taxation to which the barons were subjected in the reign of king John

Early set-  
tlement of  
the exclu-  
sive right  
to impose  
taxes.

<sup>1</sup> 'Tax,' short for 'taxatio,' from the low Latin 'taxare,' is all the same as assessment. It occurs in the Statute Book first in 1327, when it is enacted, with reference to aids granted to the king, that henceforth they shall be assessed in the ancient manner 'desore (dès ore, dès l'heure) soient taxes solonc l'anciene manere;' and again, in 1340, on the grant to Edward III. of the ninth lamb, ninth fleece, and ninth sheaf, for two

had precipitated the crisis that resulted in the issue of the Great Charter, the right of the king to take an aid was limited to the three well-known feudal aids; on any other occasion the right to impose an 'auxilium' was settled to be in the Great Council, summoned for the purpose. In this Great Council in process of time the commonalty obtained a place, and by steps which may be specified as, the summons of knights of the shire, the summons of representatives of cities and boroughs, the substitution of general grants in parliament for the system of negotiation with separate sections of the community, the election of the knights, citizens, and burgesses under writs to the sheriffs, and the formation of a separate chamber, consisting of the knights, citizens, and burgesses, deliberating apart from the lords, obtained a position of importance which was advanced to supremacy when these events were followed by the recognition by the king of the right of the commons to originate, and, after it had received the assent of the lords, to announce, the grant.

1215.

1254.

1265.

1283.

1332.

1407.

This right of the commons was not subsequently disputed by the king. Attempts to obtain money from the subjects were indeed made on many occasions, but, with perhaps the single exception of the illegal commissions for the levy of a sixth of goods, issued in 1528, which, resulting in serious disturbances, were subsequently revoked, demands of this

years, when, in cities and boroughs, 'the very ninth of all their goods and chattels' is granted, to be taken and levied 'by lawful and reasonable assessment'—'*par loial et resonable tax*'—for the same two years. See 1 Edw. III., c. 6; 14 Edw. III., st. i., c. 20.

sort were invariably made as for a loan, a gift, a benevolence, an amiable grant, in short, 'with friendlie praier of assistance in the king's necessitie.'<sup>1</sup> When at last, in the perversion of precedents by the king's advisers, an attempt was made to obtain for him an extra-parliamentary 'auxilium,' or tax as it was then termed, by the issue of the famous Ship Writs, this practical infringement of an established principle of the constitution resulted in the Civil War.

Duties at  
the Ports.

For impositions upon articles of merchandise at the King's ports—exports and imports, it is not altogether easy to find a general term to correspond with that of tax for direct taxes. 'Customs,' the term we now use, was, in former times, a word of strictly limited application as regards payments at the ports. The most elaborate care was taken by the Commons to prevent their subsidies of this kind from becoming 'customs' even in name, and certainly the term cannot be applied to the royal imposts. Perhaps a safe and convenient term, to include customs, subsidies granted by parliament, and royal imposts, upon merchandise at the ports, may be found in the comparatively modern term 'duties,' which means simply payments due to the crown, and has this advantage that it never was applied, during the time covered by the narrative in Vol. I., to direct taxes.

The ques-  
tion of  
imposts.

The right to levy duties at the ports formed a never-ending subject of dispute between the king and the parliament.

The Commercial Clause in the Great Charter

<sup>1</sup> Holinshed, regarding the collection of a benevolence by Edward IV.



embodied liberties which had been conceded by king John to merchants under a set of charters, in the form of directions to the various local authorities, given in the first year of the reign, under which they had liberty to come and go without hindrance, by the payments therefore due and of right accustomed—*‘ire et redire sine impedimentis per debitas et rectas et solitas consuetudines,’*<sup>1</sup>—and which had been further secured by the recent action of the king in restraint of those who had harassed them at the ports and, under pretext of keeping the ports, had invented new exactions.<sup>2</sup> It runs as follows:—‘Let all merchants have safe and secure conduct to go out of England, and to come into England, and to stay in and pass throughout England, as well by land as by water, for the purpose of buying and selling, free from all evil tolls, by the ancient and right customs.’

1260.

1212.

This placed the merchant under the safeguard and protection of the king. It gave him a right to be free from the taking of ‘outrageous toll’ in market towns—the king’s towns, or the towns of others than the king,<sup>3</sup> and that ‘disturbance of merchants’ by the local authorities in cities, boroughs, towns, seaports, fairs, and markets, at which subsequent enactments were aimed.<sup>4</sup> It freed him from excessive Passage and Pontage on roads and bridges, and excessive exactions of all kinds at the hands of lords of franchises and

<sup>1</sup> Rot. Cart. p. 60.

<sup>2</sup> ‘*Novas adinvenerant exactiones.*’ Matt. Paris, ii. 537.

<sup>3</sup> 3 Edw. I., c. 31.

<sup>4</sup> 9 Edw. III., stat. i., c. 1; 25 Edw. III., stat. iv., c. 2; 2 Rich. II., stat. i., s. 1; 11 Rich. II., c. 7.

local authorities. At the ports it gave him a right to insist on moderation in a great variety of local exactions to which he was subjected: 'Murage, Quayage, Pavage, Moreage, Towage, Terrage, Strandage, Cranage, Mesonage, Anchorage, Keelage, Bushelage, Ballastage, Lestage, Mensurage, Average, Primage, and the like.'<sup>1</sup> And it guaranteed him, to a certain extent, against excessive exaction at the hands of the king's 'customers,' from the 'Welcome' demanded from the stranger on his arrival, to the 'Adieu,'<sup>2</sup> or 'Farewell' with which he purchased his release from their rapacious hands.

As against the king, the clause amounted, perhaps, to no more than a general declaration condemnatory of the oppression of commerce by means of inordinate tolls. It could not, in the circumstances at the time, amount to more. The perils of the seas, the perils of the highway, the existing hatred of foreigners, the difficulty of recovering debts in the law courts,<sup>3</sup> and the readiness of everyone everywhere to fleece the merchant in every possible way: these, and the undisputed right of the king to close his ports against such

<sup>1</sup> Hall, *Hist. Customs*, ii. 161.

<sup>2</sup> The better known *denier à Dieu*—*denarius Dei*—was that which closed a bargain between merchants, under the *Carta Mercatoria* of Edward I. Neither of the merchants could back out of the bargain after the 'God-penny' had been given and received—'postquam *denarius Dei* inter principales personas contrahentes datus fuerit et receptus.'

<sup>3</sup> If the merchants were not able 'shortly to recover their debts,' they were sure to 'refrain to come into the realm.' A signal benefit was conferred on them in 1285, when, by the statute *De Mercatoribus*, 13 Edw. I., stat. iii., they were allowed to obtain a charge on all their debtor's lands in a statute merchant. The *Carta Mercatoria* of Edward I. contains elaborate provisions for quick justice for merchants, '*debita sua recuperare celeriter.*'

individuals or such articles as he thought fit to exclude from the kingdom, left him, in effect, master of the situation. Substantially, the security of the merchant still depended upon arrangements made by him or, when the Commons took up the case, for him with the king.

As may be expected, we find that the dispute from first to last resolves itself into a history of compromise, in true English fashion. A monstrous exaction of king Edward I., of 40*s.* the sack on wool, coming at the close of a period of severe taxation, and enforced for the purposes of an unpopular war, combined in opposition to him the great earls and 'the more part of the commonalty.' 40*s.* the sack, at that date 40 per cent. on the value of the wool, was clearly an excessive toll, *mala tolta*. The king, 1297. compelled to release it, promises thenceforth not to take that or any other *mala tolta* on wool—'Cele ne autre mes ne prendroms,' 'that or another henceforth we will not take'—but he obtains a statutory recognition and confirmation of the old customs.<sup>1</sup> In the reign of Edward III., another and a long contest

<sup>1</sup> It may be interesting to note a 'curiosity' in the translation given in the Statute Book of the new clause in 'Confirmatio Cartarum' relating to the toll of 40*s.* on wool exacted by Edward I. in 1297.

The enactment, which is in the old French—l'ancienne langue—and presents no difficulty, is as follows:—

'Et pur ceo que tut le plus de la communaute del roiaume se sentent durement grevez de la male toute des leines cest asavoir de chescun sak de leine quarante soudz e nous ont prie que nous les vousissons releaser, nous a leur priere les avoms pleinement relese, E avoms grante que cele ne autre mes ne prendroms sanz lour commun assent e leur bone volunte.'

The translation runs:—

'And for so much as the more part of the communalty of the realm find themselves sore grieved with the maletent of woolls, that is to wit,

1371. about an excessive toll upon wool results in a compromise: the king gives it up, accepts a grant of a subsidy;<sup>1</sup> and it is agreed and established—‘est acorde et establi’—that no imposition or charge shall be put upon merchandise of the staple—wool, wool-fells and leather—leines, pealx lanuz ou quirs—other than the custom and subsidy granted to the king, without the assent of parliament. On other occasions similar disputes are settled in practically the same way; and, lastly, the standing agreement between the king and the Commons in relation to duties at the ports is this:<sup>2</sup> The king is to protect the wool sack from the wool pirates, and is to safeguard the seas ‘for the intercourse of merchandise safely to come into and pass out of the realm;’ and is pleased to accept a provision for the purpose in the subsidies a toll of forty shillings for every sack of wooll and have made petition to us to release the same; we at their requests have clearly released it, and have granted [for us and our heirs] that we shall not take such things without their common assent and good will.’

Here the words ‘cele ne autre mes ne prendroms’ are rendered ‘shall not take such things.’ But ‘cele,’ the feminine of the old French ‘cil’ or ‘cel’ (from the Latin ‘ecce illa’) means ‘that there’ as they say in the provinces, or, shortly, ‘that;’ and ‘mes,’ ‘mê,’ ‘mais,’ (from the Latin ‘magis,’ more) means ‘henceforth.’ The correct translation is, therefore: ‘That nor another’ (male toute des leines) ‘henceforth will not take.’

Many such ‘curiosities’ may be found in the old translation, in the Statutes at Large, of enactments relating to revenue. And it may be that, in the clause in question, ‘maletent’ is a mistake for male-teut—male-toute—a well-known expression in French for mala tolta, an evil toll—just as we find ‘trovoir’ running through a series of enactments relating to the customs—14 Rich. II., c. 10; 17 Rich. II., c. 5; 1 Hen. IV., c. 13; and 31 Hen. VI., c. 5, and translated ‘the finder!’ in lieu of (as noticed by Mr. Hall) ‘tronour’ (‘tronator,’) the tronager or weigher of wools.

<sup>1</sup> Moreover 240 wool-fells are now charged as 300 had been before charged.

see 45 Edw. III., c. 4; 11 Rich. II., c. 9.

granted by the commons: 'Remercie ses bons sujets, accepte leur benevolence, et ainsi le veult.' The prominence acquired, in the seventeenth century, by 'the question of imposts,' was due to an apprehension in the commons that the increasing volume of commerce might provide for the king an income sufficient to enable him to rule personally without having recourse to a parliament. And it was only after the Revolution in 1688, by the declaration in the Bill of Rights 'that levying money for or to the use of the Crown by pretence of prerogative without grant of parliament for longer time or in other manner than the same is or shall be granted is illegal,' that the question was finally settled.

Only  
finally set-  
tled by the  
Bill of  
Rights.

Then, at last, parliament had, as against the king, the undisputed power of the purse in regard to impositions upon merchandise as well as in regard to direct taxes, and, in the broadest sense of the term as we now use it,

'the Commons *taxed* the whole,  
And built on that eternal rock their power.'

Subsequently, as will be seen in Vol. II. of the History, this question of the difference between taxes, and tolls at the ports was raised, in an interesting manner, in connection with the taxation of our colonies in America.

LONDON: *January, 1888.*



# CONTENTS.

---

## BOOK I.

### *BEFORE THE NORMAN CONQUEST.*

No traces of taxes in Ancient Britain. Roman taxes in Britain. Levies in kind. Difficulty of cartage. The scriptura. Poll taxes. Departure of the Romans. Total abolition of all Roman institutions. Permanence of many of the Anglo-Saxon institutions. The township, the borough, the hundred and wapentake, and the shire. The sheriff, and the fiscal officers of the hundred and the township. Revenue of the English king. Taxes imposed by the Witenagemot. The shipgeld. The danegeld levied on the hide. The tributary danegeld. The stipendiary danegeld. Fumage . . . . .	PAGE 3
--	-----------

---

## BOOK II.

### *FROM THE NORMAN CONQUEST TO THE SETTLEMENT OF THE FIFTEENTH AND TENTH. 1066-1334.*

#### CHAPTER I.

##### THE REVENUE FROM DEMESNE.

Extent of the demesne. The forest. The rural tenants, settlement of their rent by Henry I. The urban tenants, their emancipation from the exactions of the sheriffs. The firma burgi. The royal prerogatives of purveyance, pre-emption and prisage of wine . . . . .	13
---	----

## CHAPTER II.

THE REVENUE FROM THE INCIDENTS AND CASUALTIES OF  
THE FEUDAL TENURES.

	PAGE
Gradual establishment of the feudal system in England. Military service by the knight's fee. The feudal aids. Incidents and casualties of the feudal system. Other items of revenue under the Norman kings and their successors . . . . .	18

## CHAPTER III.

## THE COURT OF EXCHEQUER.

The Court reorganised by Henry II. The Upper Exchequer. The receipt of the Exchequer. The barons. The treasurer. The two terms. The rolls. The roll of the pipe. The roll of Chancery. Growth in importance of the treasurer. Appointment of a Chancellor of the Exchequer in 1234. Disorder in our fiscal system . . . . .	27
---	----

## CHAPTER IV.

## THE EXCHEQUER OF THE JEWS.

The Jews in England settled in the towns. Exactions of the king from the Jews. The revenue of the Judaism. The custodes Judaeorum. Expulsion of the Jews by Edward I. in 1290 . . . . .	31
---	----

## CHAPTER V.

## DANEGELD AND CARUCAGE.

1084—1224.

The danegeld, revived by the Conqueror, afterwards becomes annual. Is included in the ferm of the country. Disappears after 1163. Carucage taken by Richard I. in 1194 and 1198. New survey and assessment. Taken by John in 1200 and by Henry III. in 1220. Assessment and collection of the carucage of 1220. The Falkes de Breauté carucage in 1224. End of carucage . . . . .	34
---	----



## CHAPTER VI.

THE LAND TAX ON THE KNIGHT'S FEE, TERMED SCUTAGE.  
1159—1306.

Continental position of the Angevin kings. Eleanor of Aquitaine. Her claim to the county of Toulouse. The scutage of Toulouse, 1159. The scutage of Ireland, 1172. The scutage of Galloway, 1186. Scutages in the reign of king Richard. In the reign of John. Refusal of the northern barons, in 1214, to pay the scutage for Normandy. The clause in Magna Carta against scutage. Repealed in 1217. Scutages in the reign of Henry III. How scutage was collected. The cartels of the barons. The scutage of Gascony, 1234, how assessed. Scutages in the reign of Edward I. Scutage falls into disuse. The last of the scutages . . . . .

## CHAPTER VII.

TALLAGE.—THE TAXATION OF ROYAL DEMESNE.

**Nature of tallage.** Obligation of the tenants of demesne. The *auxilium burgi*. The *auxilium* extended to the rural tenants on the disappearance of the *danegeld*, 1163. The practice in collecting a tallage. Tallages in the reigns of Richard I. and John. Tallage not touched by *Magna Carta*. Tallage in the reign of Henry III. Liability of London to tallage. Effects of excessive tallage on the towns. Tallage is superseded by a system of general grants, and falls into disuse . . . . . 49

## CHAPTER VIII.

THE TAXATION OF MOVEABLES.  
1188—1334.

The Saladin tithe, 1188. Taxation of moveables. The jury system applied. The ordinance for the Saladin tithe. This system continued. Variety of the grants. The thirteenth of 1207. Its assessment. The fifteenth of 1225. The jury system again applied. The fortieth of 1232. The charge. The thirtieth of 1237. The charge. The fifteenth of 1275. Complaints of rigid assessment. General grants commence in 1283. Complaints of the rigid assessment of the fifteenth in 1290. Principal subsequent grants in the reign of Edward I., Edward II., and Edward III. Practice in assessment. Issue of writs. The roll or ordinance of assessment. The schedules of assessment

## CHAPTER IX.

## THE DUTIES AT THE PORTS.

Origin of the customs. Their confirmation and limitation by Magna Carta. Quasi-parliamentary grant of the customs on wool, woollfells, and leather in 1275. The maletoute. It is suppressed by Confirmatio Cartarum in 1297. The antiqua custuma of 1275 are recognised. Commutation of prisage on wine of the foreign merchants for butlerage and the nova custuma in 1302. Refusal of the native merchants to commute. . . .	PAGE 75
--	------------

## BOOK III.

FROM THE SETTLEMENT OF THE FIFTEENTH  
AND TENTH IN 1334 TO THE CIVIL WAR, 1642.

## CHAPTER I.

## DIRECT TAXATION.

## PART I.

DIRECT TAXATION DURING THE HUNDRED YEARS' WAR AND  
THE WARS OF THE ROSES.

SECTION I.—*From the Settlement of the Fifteenth and  
Tenth, in 1334, to the Imposition of the Tallage of Groats,  
in 1377.*

Settlement of the fifteenth and tenth in 1334. Amount of a fifteenth and tenth. Practice in local assessment and collection. Grants of fifteenths and tenths down to the peace of Bretigni, 1360. Recommencement of the war. The novel tax on parishes in 1371. Extraordinary miscalculation of their number. Return to the old form of fifteenths and tenths . . .	85
---	----

SECTION II.—*The Episode of the Poll Taxes, 1377–80.*

Imposition of the first poll tax. The tallage of groats of 1377. The graduated poll tax of 1379. Schedule of taxpayers. Imposition of another poll tax in 1380. The peasant insurrection. The real causes and the result of the insurrection . . .	91
--	----

SECTION III.—*From the Peasant Insurrection, 1380, to the end of the Hundred Years' War, 1453.*

	PAGE
Return to the old form of tax. The landowners take the whole burden of a fifteenth and tenth in 1382. Other grants made during the fourteenth century. New land tax of 5 per cent. on large landowners in 1404. A similar tax, at 1 $\frac{2}{3}$ ds per cent. on a wider basis, in 1411. Novel tax on inhabitant householders in rural and urban parishes combined with a land tax on the fee in 1428. Grant of fifteenths and tenths in 1431 supplemented by a land tax on the fee, lands of freeholds not fees, and rents seck and rent charges. The king releases the grant. Grant of a fifteenth and tenth in 1435, and, in supplement, a graduated tax on income from lands, rents, and annuities and offices of freehold which are brought into charge. Attempt by the commons to tax the clergy. Grant, in 1450, of another graduated tax on income from lands, rents, annuities, and offices and fees. Copyhold estates are brought into charge. Jack Cade's rebellion. End of the Hundred Years' War . . . . .	104

SECTION IV.—*Direct Taxation during the Wars of the Roses.*

Fifteenths and tenths as settled in 1334 continued. Attempt, in 1463, to alter the tax. Failure of the attempt. Grant, in 1472, of 13,000 archers for the expedition to France and an income tax of 10 per cent. for their pay. Failure of the tax. Attempt to introduce a new form of subsidy. The 'diffuse and laborious' Act for the subsidy. Failure of the tax. In 1482, a fifteenth and tenth granted, together with an increased poll upon aliens . . . . .	119
--	-----

PART II.

DIRECT TAXATION UNDER THE TUDORS.

SECTION I.—*The Reigns of Henry VII. and Henry VIII.*

Continued grants of fifteenths and tenths. Aversion of the people to new taxes. The tax for the archers, in 1488, results in a revolt in Yorkshire and Durham. The poll tax of 1513. Its failure. Grant of a subsidy. Practice of granting fifteenths and tenths and a subsidy together. The parliament of 1523. Wolsey demands a fifth from lands and goods, to produce 800,000 <i>l.</i> in four years. Grant of a subsidy. The survey of 1522. Attempt, in 1526, to exact a sixth. The seven years' parliament, 1529-36. Abolition of first-fruits and tenths to the pope, and peter-pence and other exactions. The legislative power of convocation is
--

	PAGE
abolished. Grant of the first-fruits and tenths to the king. Grant of a subsidy for the wars in Scotland and Ireland and new havens at Calais and Dover. Dissolution of the lesser monasteries and nunneries in 1536. The new court of augmentations. Dissolution of the great abbeys and monasteries in 1539. Resumption of the lands of the Hospitallers in 1540. The new courts of wards, of first-fruits and tenths, and of the surveyors-general. Subsidy for the king's marriage. Subsidy for the expedition to France in 1544 . . . . .	127

## SECTION II.—*The Reigns of Edward VI. and Queens Mary and Elizabeth.*

Debt left by Henry VIII. Curious subsidy on sheep and wool. Grant of fifteenths and tenths and a subsidy in 1553. The subsidy is released by queen Mary. The marquis of Winchester lord treasurer. Grants to the queen in 1555 and 1557. The debt at the accession of Elizabeth. The 'wasting of treasure' that had occurred. Restoration of the first-fruits and tenths to the crown. Grant of two fifteenths and tenths and a subsidy for the war with France and the recovery of Calais. The economical policy of the queen. Grants in 1563 and 1565. Grant, in 1570, of two fifteenths and tenths and a subsidy for the expenses of suppressing the rebellion in the north. Inadequate yield of the subsidies in 1575. An addition made to the usual grant. Parsimony of the commons. Limited grants in 1581, 1585, and 1587. Large grant for the defence of the country against the Armada. Renewed parsimony of the commons. The lords refuse, in 1592, to assent to a less grant than three subsidies. Six fifteenths and tenths and three subsidies granted. Similar grant in 1597. Produce of a subsidy only 80,000 <i>l.</i> Grant for the war with Spain in 1601. Debate in the commons. Eight fifteenths and tenths and four subsidies granted. The Acts for the subsidies. The practice in assessment. The reason for the small yield . . . . .	141
--	-----

## PART III.

### DIRECT TAXATION UNDER THE STUARTS.

The old system of fifteenths and tenths and subsidies continued. Grants to king James. The last fifteenths and tenths. Grant of five subsidies to king Charles in 1628. Six subsidies for the northern army granted in December 1640 and February 1641. The poll tax for the disbandment of the northern army . . . . .	150
---	-----

## CHAPTER II.

*THE DUTIES AT THE PORTS.*

## PART I.

THE DUTIES AT THE PORTS DURING THE HUNDRED YEARS'  
WAR AND THE WARS OF THE ROSES.

1334—1485.

Increased yield in the reign of Edward III. The taxation of wool.	PAGE
Revival of the Maletoute. Negotiations with the merchants.	
Contest for the prerogative of taxing wool with the consent of the merchants ends in a parliamentary grant of the subsidy.	
Similar contest regarding tannage and poundage. Practical settlement of the revenue. Chaucer controller of the customs in London. The officers of the customs. The corket. Life grants to Richard II. and to Henry V. The yield in 1421. Grants to Henry VI. The yield, 1431-3. Frauds in the customs. Life grants to Henry VI., to Edward IV., and to Richard III.	163

## PART II.

## THE DUTIES AT THE PORTS UNDER THE TUDORS.

Life grants of the subsidies to the Tudor sovereigns. Additional duty on malmsey in 1490. Commencement of the protective or mercantile system. Yield of the customs revenue in the reign of Henry VIII. Increase in the price of goods. Queen Mary's imposts. The book of rates. Loss of the Calais duties. Enactments, in 1558, against frauds in the customs. Queen Elizabeth's book of rates, 1586. Increase in the yield of the customs revenue . . . . .	177
---	-----

## PART III.

## THE DUTIES AT THE PORTS UNDER THE STUARTS.

Life grant of the subsidies to king James. The difference between these subsidies and the customs and imposts. Yield of the revenue in 1604. Increase in the consumption of wine. The impost on tobacco in 1604. The impost on currants. Bates refuses to pay. The great case of impositions—Bates's case in 1606. The new book of rates and new impositions in 1608. Other impositions in the nature of internal taxes. Projects for taxes at this time. Dread of excises. Remonstrance of the commons, in 1610, against the excessive impositions. Cecil effects an arrangement, and a subsidy is granted. Yield of the revenue in
--

	PAGE
1613. Appointment of Cranfield as surveyor-general. Yield of the revenue in 1617 and in 1619. Yield in 1623. On the accession of king Charles, the commons raise the question of imposts. Limited grant of the customs' subsidies rejected by the lords. Parliament is dissolved. Tunnage and poundage are levied under order in council. The second parliament in 1626. The committee of grievances. Parliament is dissolved. The third parliament in 1628. The Petition of Right. It does not touch the imposts. Remonstrance against the levy of tunnage and poundage in 1629. Dissolution of the parliament. Yield of the revenue in 1635. The new Book of Rates. The Short Parliament, 1640. The question of imposts is settled in the Long Parliament	182

### CHAPTER III.

#### EXACTIONS BY WAY OF BENEVOLENCE AND BY MEANS OF MONOPOLIES. THE TARIFF OF HONORS.

##### 1. *Benevolences.*

Popularity of Edward IV. with the towns. His demands for benevolences. The benevolent widow. His gentle fashions towards the rich citizens. The statute against benevolences. The benevolence of 1491. 'Morton's fork.' The 'shoaring or underpropping' Act. Another benevolence in 1504. The 'amiable graunte' of Henry VIII. Another benevolence in 1545. Gifts to queen Elizabeth. A hearty benevolence. Benevolence levied in 1614 after the dissolution of 'the addled parliament.' Another in 1622, for the Palatinate. Suppression of forced loans and benevolences by the Petition of Right	196
---	-----

##### 2. *The Monopolies.*

Monopolies for inventions and arts newly introduced. Monopolies in the reign of Elizabeth—glass-making, wire-drawing, paper-making, pouldavie. Drake's patent for aqua vitae. The grantees of monopolies. Extortions of the substitutes. The great debate on monopolies in 1601. The Queen takes up the question. Cecil announces the abolition of the most obnoxious. The question of monopolies raised in 1621. The statute against monopolies. Noy's 'project of soap,' 1637. Culpepper's observations on the monopolists, 1640	204
--	-----

##### 3. *The Tariff of Honors.*

Copied from the measures of Sully in France. Creation of the new order of baronets. The price of other titles	209
---	-----

## CHAPTER IV

## THE SHIP WRITS.

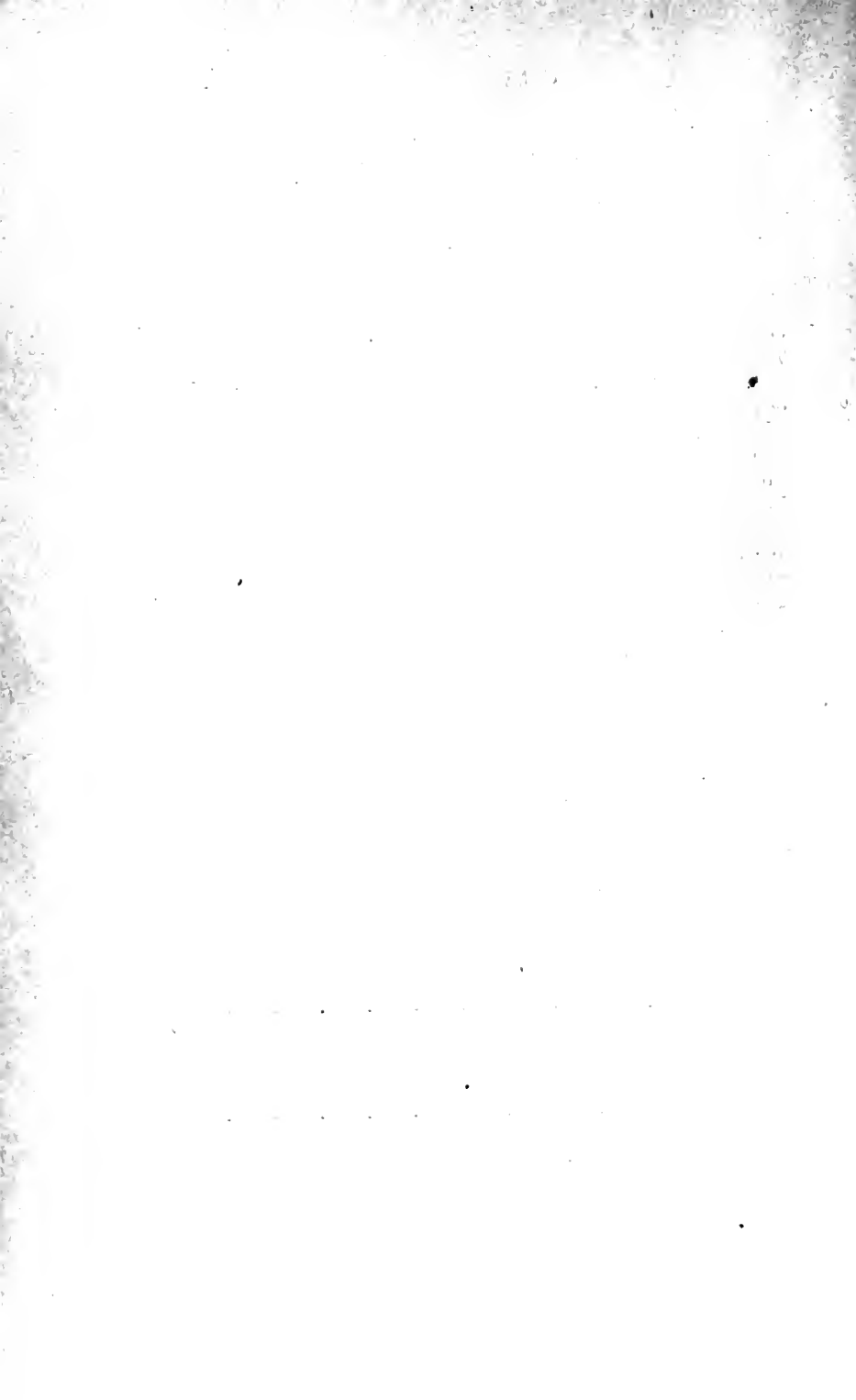
1634—1641.

PAGE

The ship writs. Position of the king as regards the imposition of taxes upon property. The Petition of Right. Expedients for obtaining revenue used during the personal rule of Charles I. The king is desirous, in 1634, of increasing the navy. Noy frames the ship writs. Precedents for these writs in the times of the Plantagenets, the Spanish Armada in 1588, the attack on Algiers in 1618, and the war with Spain, 1626. Noy's difficulty in draughting the first writs for maritime counties and towns. First issue of the writs in October, 1634. The amount raised by the writs. No serious opposition to them. Second issue of writs for inland as well as maritime counties and towns in Aug. 1635. The amount raised. Resistance to the levy. A case is submitted to the judges. Their opinion. Third and fourth issues of writs. Hampden's case. Decision of the court. Fifth and sixth issues of writs. The short parliament. The long parliament, Sept. 1640. The Act against ship money . . . 210

## APPENDICES.

- I. THE ORDINANCE OF THE SALADIN TITHE, 1188. LATIN TEXT 227
- II. SOME PARTICULARS OF THE SCHEDULES OF ASSESSMENT FOR THE TAXES ON MOVEABLES. COLCHESTER, 1295 AND 1301 229
- III. FORM OF ORDINANCE FOR THE TENTH AND SIXTH, GRANTED IN 1322 . . . . . 237
- IV. THE SHIP-WRITS. PARTICULARS OF A WRIT OF THE SECOND ISSUE, 1635, FOR DORSETSHIRE. TO SHOW THE FORM OF THESE WRITS . . . . . 241
- V. THE SHIP-WRITS. DISTRIBUTION OF SHIPS TO THE SEVERAL COUNTIES . . . . . 243





BOOK I.  
BEFORE THE NORMAN CONQUEST.



## BEFORE THE NORMAN CONQUEST.

No traces of taxes in Ancient Britain. Roman taxes in Britain. Levies in kind. Difficulty of cartage. The scriptura. Poll taxes. Departure of the Romans. Total abolition of all Roman institutions. Permanence of many of the Anglo-Saxon institutions. The township, the borough, the hundred and wapentake, and the shire. The sheriff, and the fiscal officers of the hundred and the township. Revenue of the English king. Taxes imposed by the Witenagemot. The shipgeld. The danegeld levied on the hide. The tributary danegeld. The stipendiary danegeld. Fumage.

ANCIENT BRITAIN may be regarded as beyond the range of fiscal history. If anything resembling taxation in our modern sense of the term existed, there are no traces of its existence; nor does any institution of any interest in relation to taxes date from those times. It is probable that the princes and chiefs of the people maintained themselves and their followers on the produce of their possessions in land and their cattle, supplemented by contributions in kind from their subjects and any plunder they could gather from their enemies in war.

In Britain under the Romans, taxes were imposed according to the usual practice of the Romans in taxing the provinces, which was, not to follow any general rule, but to apply in the different countries under their sway such taxes as seemed to them suited to the particular country at the time. Accordingly, in Britain, where money was scarce, many of their taxes were

levies in kind, consisting of a certain portion of the produce of lands, usually a tenth. This they required to be delivered at the fiscal granary or barn. Distance of transit and the bad state of the roads often rendered the cartage of the produce a tax more severely felt than the tribute itself; and accordingly the complaints regarding these taxes in kind were directed mainly against the inconvenience and difficulty of transport.

The principal property of the inhabitants consisted of flocks and herds, for the Britons lived mainly on flesh and milk—‘*pecorum magnus numerus,*’ writes Caesar, and ‘*lacte et carne vivunt.*’ These the Romans taxed at so much a head, by means of a tax termed *Scriptura* from the inscription of the number of head of cattle in the roll of the tax-gatherer. In order to pay the *scriptura*, the owner of the cattle, if he had no money, was compelled to sell cattle or to have recourse to the Roman usurer on his own exorbitant terms. In this consisted the principal objection to the tax; as it was also to the poll tax on individuals, *capitatio humana*, another tax which on occasion was levied on the Britons.

Taxes in kind, the *scriptura* and poll taxes were probably the principal taxes used in Britain by the Romans; though we have no very clear information as regards the exactions to which the inhabitants were subjected at their hands. Taxes appear to have formed one of the causes of the revolt of the Iceni, and are mentioned as oppressive in the harangue of Boadicea to her forces before the battle with Suetonius; but

there is no good reason to think that taxation was carried in Britain to the extreme point it reached in Gaul.

The subject of Roman taxation, though of considerable interest in connection with the taxes imposed in this country at a later period, when our chancellors of the exchequer copied freely from the Roman list, is comparatively of little interest in relation to ancient Britain. For when the inroads of the northern barbarians compelled the Romans to withdraw their legions from the distant provinces in order to protect the vital parts of the empire, the arts of peace as well as those of war vanished from Britain with the triremes, which conveyed away, not only the consul and the legions, but also the procurator, susceptores, exactores, and, in short, all the staff of tax assessors and collectors and their institutions.

In the course of the Teutonic settlement in the island and the Anglo-Saxon period that follows, many institutions were established which have a permanent importance in subsequent fiscal history.

In the 'tûnscipes'—which originally consisted of the fenced homesteads or farms or villages, surrounded by a tûn, or quickset hedge, formed by the immigrant Angles, Jutes, and Saxons, when, after preliminary visits for plunder, they returned as adventurers permanently to settle—we have the area of land termed the **TOWNSHIP**, so frequently mentioned in connection with taxes in after times.

The 'burh'—consisting of a larger township, or a collection of townships, surrounded by a ditch and

The township.

Borough.

mound or a wall, in lieu of a tûn, formed in positions convenient for trade and commerce under the protecting shelter of a residence of the king or a powerful ealdorman or bishop—is the original of the BOROUGH of after times.

Hundred.

The HUNDREDS, which continue to this day to be the subdivisions of the county, districts various in size and inclusive of an indefinite number of townships, were so termed as occupied by the groups of a hundred warriors in which the colonists arranged themselves by reference to the pagus of Germania and the hundred warriors it sent to the host; while the

Wapen-  
take.

WAPENTAKES, a name which undoubtedly has reference to the armed gathering of the freemen, were the similar subdivisions of the county found only in the Anglian districts, Yorkshire, Lincolnshire, Nottinghamshire, Derbyshire, Northamptonshire, Rutland, and Leicestershire.<sup>1</sup>

Shire.

Lastly, the SHIRES, familiar to us as the existing divisions of the kingdom, trace their origin to the shire system of these times. Some of them, as Kent, Essex, Middlesex, Sussex and Surrey, ancient kingdoms; others, divisions of kingdoms, as Norfolk and Suffolk, of East Anglia; and others, divisions settled in various ways,—they became, after the consolidation of the kingdom of England, established as the primary divisions of the kingdom, including as subdivisions the

<sup>1</sup> In Lincolnshire there are wapentakes and hundreds, as also in Derbyshire and Rutland; in Northamptonshire there is only one wapentake. To the north of these districts the shires are divided into WARDS. See the Table in Stubbs, *Constit. Hist.* i. 112. The Lathes of Kent and the Rapes of Sussex are divisions of the county intermediate betwixt shire and hundred. Yorkshire is divided into three parts, trithings or Ridings, as they are termed.

hundreds or the wapentakes of which they were formed.

In the shire, the scirgerefa or sheriff, who, as a royal officer, was usually nominated by the king, was not only judicial president of the shire and administrator of the law, but also administrator of the royal demesne and guardian of the interests of the king, acting as his bailiff, whence the shire is to this day termed his 'bailiwick.' The hundred gerefa, an officer who became after the Conquest the bailiff of the hundred, represented the king's interest in fines and the produce of demesne and the folk land in this rateable division of the shire; while the township had its fiscal officer in the tûngerefa, who became, after the Conquest, the reeve of the township.

The  
sheriff.

The revenue of the English king was mainly derived from his vast possessions in land. He received also out of the produce of what had been the folkland in the shire a compensation for his sustentation, commuted payments of 'feorm-fultum' or provision in kind; and, eventually, the folkland became virtually king's land and, subjected to the king as territorial lord, scarcely distinguishable from the royal demesne.<sup>1</sup> To this should be added the fines and other proceeds of the courts of law.

Revenue  
of the  
English  
king.

Taxes, when required, were imposed by the 'witenagemot,' or council of wise men; but as regards the details of taxation in Anglo-Saxon times we have no very clear information. We know, however, that the

<sup>1</sup> The process commenced from the moment that the West Saxon monarch became sole ruler of the English.—Stubbs, *Constit. Hist.* i. 222.

shire formed the unit of rating, and that on special occasions of imminent peril every shire was required to contribute, in proportion to the number of hundreds it contained, a ship and its equipments for the purpose of naval resistance to the enemy.<sup>1</sup> The money collected was termed SHIPGELD.

Shipgeld. The ferocious pirates of the northern sea gave a name to another tax, in the general tax on all cultivated lands in the kingdom known as the DANEGELD. This tax was levied by reference to the hides into which, in the various hundreds of the shire, land was divided for the purposes of taxation. The hide, the familia of Bede, the Anglo-Saxon higid, derived the name from hidan, tegere, to cover. It comprised a household allotment of cultivated lands, hide-lands—*terrae ad hidam ceu tectum pertinentes*—sufficient for the support of a family or household. In extent the hide varied in different localities; and, at present, authorities on the subject regard the amount as having varied from 100 acres to 120 acres as a rule, though in some places the area was less. ‘Hida,’ says the *Dialogus*, ‘a primitivâ institutione ex centum acris constat’;<sup>2</sup> and, as four virgates, or yard-lands, formed a hide, and it was prohibitory to keep more than two beasts of the plough for a virgate, we may conclude that, in extent, the arable land in a hide could not have differed much from the Norman carucate of a later period,<sup>3</sup> which has indeed been regarded by some as a conceptional hide. The rate of the danegeld varied from 1s. to 4s. as

<sup>1</sup> Freeman, *Norm. Conq.* i. 336 et seq., and note LL.

<sup>2</sup> *Dial. de Scacc.* i. 17.

<sup>3</sup> See post, p. 35.



occasion required. Originating in payments on a more or less local scale,<sup>1</sup> danegeld was first imposed, as a general tax, by decree of the Witan, in 991, on the advice of archbishop Sigeric, in order to bribe away these Scandinavian pirates—‘for the great terror the Danes occasioned on the coast,’ and 10,000*l.* was levied by this means in that year. In 1002, another danegeld, of 24,000*l.*, was levied to bribe away these ferocious Vikingr or Creekmen. In 1007, a tribute of 36,000*l.*,<sup>2</sup> levied in the same manner, was paid to the hostile army; and in 1011, 48,000*l.*

The  
tributary  
danegeld.

These levies for tribute were succeeded by what is termed in contradistinction the ‘stipendiary’ danegeld. This had its origin in 1012, ‘when, the Danes having, for the last time, been bought off with a sum of money, Thurkill, with forty-five ships, entered the English service, and was taken into English pay. That pay, the “stipendiary” danegeld, is the first payment recognised as danegeld by the *Leges Edwardi*, the *Leges Henrici*, and the *Dialogus*.’<sup>3</sup> Cnut’s geld of 1018 is one of the most remarkable of these taxes: the amount raised was 72,000*l.*; in addition to which London paid 10,500*l.*

The  
stipen-  
diary  
danegeld.

The tax was very unpopular and difficult to collect,<sup>4</sup> and on one occasion of a levy, in 1041, when Harthacnut used the house-carles or thing-men, his paid military force, to collect a danegeld, their oppressive conduct led to resistance in Worcestershire and the

<sup>1</sup> See Mr. J. H. Round’s interesting paper, ‘Danegeld and the Finance of Domesday.’

<sup>2</sup> Chron. Sax. A.D. 991, 1002, and 1007.

<sup>3</sup> Round, ‘Danegeld and the Finance of Domesday.’

<sup>4</sup> Dial. de Scacc. i. 11.

slaughter of some of them, and in the result to the memorable spoliation of Worcester by royal command. The stipendiary danegeld is stated to have been abolished by Edward the Confessor about 1051, when, the last of the Danish ships retained in English pay having been paid off,<sup>1</sup> the continuance of the tax, cessante ratione, now that the special purpose for which it had been granted had ceased to exist, by which means it might crystallise into a 'customary' tax, could not have failed to give rise to complaints and meet with serious opposition. Historically, the danegeld disappears. It rises again, further on, in 1084. But, if in this interval we have no direct evidence of any levy of the kind, it is not unreasonable to suppose that contributions of some kind were exacted for the maintenance of the house-carles, and it is difficult to see upon what assessment they could be levied, if not on the hidage.

Fumage.

A FUMAGE, or tax of smoke farthings, or hearth tax, a kind of tax usually to be found among the fiscal traditions of communities in remote times, ranges among those of the Anglo-Saxon period. Such a tax is mentioned subsequently in Domesday Book. It seems to have been a customary payment to the king for every hearth in all houses except those of the poor.

<sup>1</sup> Round, 'Danegeld and the Finance of Domesday.'

## BOOK II.

FROM THE NORMAN CONQUEST TO THE  
SETTLEMENT OF THE FIFTEENTH AND  
TENTH. 1066-1334.

---

### CHAPTER I.

THE REVENUE FROM DEMESNE.

### CHAPTER II.

THE REVENUE FROM THE INCIDENTS AND CASUALTIES  
OF THE FEUDAL TENURES.

### CHAPTER III.

THE COURT OF EXCHEQUER.

### CHAPTER IV.

THE EXCHEQUER OF THE JEWS.

### CHAPTER V.

DANEGELD OR HIDAGE AND CARUCAGE.

### CHAPTER VI.

SCUTAGE. THE LAND TAX ON THE KNIGHTS' FEE.

### CHAPTER VII.

TALLAGE. THE TAXATION OF ROYAL DEMESNE.

### CHAPTER VIII.

THE TAXATION OF MOVEABLES.

### CHAPTER IX.

THE DUTIES AT THE PORTS.



## CHAPTER I.

## THE REVENUE FROM DEMESNE.

**Extent of the demesne.** The forest. The rural tenants, settlement of their rent by Henry I. The urban tenants, their emancipation from the exactions of the sheriffs. The *firma burgi*. The royal prerogatives of purveyance, pre-emption and prisage of wine.

No new form of taxation resulted immediately from the Norman conquest of England. The king continued to derive his revenue mainly from the demesne, and eventually the administration of the revenue was consolidated and improved for the king by the establishment of the Court of Exchequer, of which more will be said hereafter.

The demesne was of vast extent. It comprised the demesne that belonged to the Crown in the time of Edward the Confessor, which was termed ancient demesne, and was considered to be inalienable from the Crown, and more recent acquisitions, including the large reservations from the lands confiscated in consequence of the revolt of the English after the Conquest. Its extent, in 1086, as shown by the general survey of lands ordered to be made by the Conqueror, recorded in Domesday Book,<sup>1</sup> amounted to no less than 1,422

<sup>1</sup> The survey was probably commenced late in 1085 and completed in 1086. The commissioners were to inquire:—the name of every place; who held it in the time of Edward the Confessor; the present possessor; how many hides were in the manor; how many ploughs were in the demesne; how many homagers; how many villeins; how many cottars; how many serving men; how many free tenants; how many tenants in soccage; how much wood, meadow, and pasture; the number of mills

manors or lordships, besides farms and lands in Middlesex, Shropshire and Rutland.

The three divisions of demesne were those of (1) forest ; (2) the land held by rural tenants ; and (3) the holdings of urban tenants.

1. The forest formed the king's hunting ground and afforded a supply of venison for his table ; and was secured against intruders by a savage code of special regulations known as the forest laws, which, among their less barbarous provisions, imposed upon offenders pecuniary penalties that produced under the Norman kings and their successors, occasionally, no inconsiderable amount of revenue.

2. From the land held by the king's rural tenants the royal table was maintained ; and originally the tenants rendered sheep, oxen, corn and other produce in kind, '*non auri vel argenti pondera, sed sola victualia solvebantur,*'<sup>1</sup> an arrangement similar to the *feorm fultum* of Anglo-Saxon times. This practice continued to prevail until the reign of Henry I., who, influenced by representations made to him by the rural tenants, who flocked to his court with complaints of the severity of the exactions to which they were subjected, and on his

and fish ponds ; what had been added to or taken away from the place, and how much each free man or soc-man had. All this was to be triply estimated : First, as the estate was held in the time of the Confessor ; then, as it was bestowed by king William ; thirdly, as its value stood at the formation of the survey ; and it was to be stated whether any increase could be made in value. The printed edition of '*Domesday*' was commenced in 1773, and was completed early in 1783. *Domesday Commemoration*, 1886. Notes on Manuscripts.

'*Hic liber,*' says the '*Dialogue,*' '*ab indigenis Domesdei nuncupatur, id est, dies judicii per Metaphoram.*'

<sup>1</sup> Dial. de Scacc. i. 7.

own part not unwilling to exchange this cumbersome process of collecting rent in kind for payments in money, which would be of use for his foreign expeditions, resolved to commute the rents in kind for money payments. In this view he directed prudent and discreet men to go round the kingdom, survey the royal farms and assess the rents to be paid, reducing them to a money value. The assessment was not a difficult task, inasmuch as the sheriffs, who were responsible for the collection of the king's rents, had been accustomed to reckon in account with the king's officers, by the value of produce in money; as, for a measure of corn for 100 men, so much; for an ox, 1*s.*; for a sheep, 4*d.*; for provender for twenty horses, 4*d.*, and so on. A separate assessment was made for every shire, and the sheriff of the shire was held responsible to the exchequer for the total amount of the rents of the tenants of the rural demesne in the shire.

3. As regards the holdings of the urban tenants. This division of demesne included most of the cities, boroughs and towns in the kingdom, which originally had been founded on royal demesne or the folk land. And the rent of these tenants, the tenants in burgage, artificers, tradesmen and others dwelling in towns—briefly, the rent of towns—was also collected by the sheriff, who, speaking generally, exercised, unless excluded by a grant of the town to some great lord or prelate, the same superintendence over the towns as over the rest of the shire, and compounded for the rent of the urban tenants as part of the ferm of the shire.

The comparative ease with which rent could be collected from the urban, as compared with the rural, tenants, induced many of the sheriffs to press hard upon the towns and squeeze out of the urban tenants much more than their fair quota towards the rent of the shire ; and, as may be imagined, some of the sheriffs took advantage of the opportunity to make a good thing of their bargain with the king. This practice gave rise to many complaints, and in course of time most of the towns obtained a separate assessment of their rent and thus precluded the sheriff, where he still continued to receive the rent, from exacting from the town more than the sum specially assessed thereon.

Some towns, however, were farmed to a special *custos* or committee, and others to the men or burgesses of the town ; an arrangement which in the process of time was extended to most of the towns and boroughs in England, who thus freed themselves from the grasping hand of the sheriff, and obtained from the king charters granting the town or borough to the townsmen or burgesses at a rent separate from that of the county. This was termed the *FIRMA BURGI*, the rent of the town, and the townsmen collected the amount, with any increment (*crementum firmæ*), due, by apportionment among themselves, and paid it directly into the exchequer.

Over and above all rent payable by them, all the tenants of ancient demesne, rural and urban, were, as such, under an obligation to assist the king on any occasion of extraordinary expense, but more particu-



larly, after an expedition, when the extent of their liability went even to the tenth part of their goods.

In addition to this revenue from the demesne, the king had special prerogatives with a view to the maintenance of a magnificent court ; such were—Purveyance, the right to impress carriages and horses for the service of the king in removing his household or in the conveyance of timber, baggage and goods ; Pre-emption, the right to purchase provisions and other necessities for the royal household at an appraised value ; and Prisage, the right to take a cask or two casks, according to the amount of the cargo, from wine-laden ships on their arrival at a port.

## CHAPTER II.

THE REVENUE FROM THE INCIDENTS AND CASUALTIES OF  
THE FEUDAL TENURES.

Gradual establishment of the feudal system in England. Military service by the knight's fee. The feudal aids. Incidents and casualties of the feudal system. Other items of revenue under the Norman kings and their successors.

AFTER the Norman Conquest, when in process of time the feudal system had become established in England, the king derived a considerable revenue from the incidents and casualties of the feudal tenures, a source of income which, sometimes in abundant, sometimes in diminished yield, continued to flow for five centuries and a half, and was only dried up when the court of wards and liveries, created subsequently by Henry VIII. for the supervision of this revenue, was abolished practically at the outbreak of the Civil War.

This system was established in England gradually, and not so much by the will of the Conqueror as by the force of circumstances. William had seen, in France, the difficulties of government involved in a system in which the king was *primus inter pares*, and for that reason, as well as in view of the hereditary claim he advanced, was desirous to govern the kingdom as it had been governed under previous kings. When, therefore, after the battle of Senlac he confiscated the lands of all who had fought for Harold, and portioned out some of them to the participators in the conquest and allowed others to be redeemed at a price

by former owners willing to submit to him, he did not introduce, in regard to these lands, any distinct alteration in tenure. Nevertheless, it is clear that such an alteration in the ownership of lands must have involved, if only in regard to the lands held by the Normans, some approximation in tenure to that with which they were familiar on the continent—the application, to a greater or less degree, of the principles of the feudal system. The leaven began to work; and as more Normans were settled on the lands confiscated in consequence of the revolt of the English against the justices regent in the absence of the Conqueror, the feudal principle was more fully enforced and more extensively applied. William found it impossible to rule in England without Norman landowners, and the Normans found it impossible to hold their own in the island except upon a feudal footing. Further revolts of the English led to a process of confiscations and redistribution of land, in which we see the feudal principle gaining additional strength and extending itself more and more. The current of change was quickened by the alarm of Danish invasions. Many English followed the example of the Norman landowners; and in the result, before the survey was recorded in Domesday Book, all the landowners of the kingdom were placed in the position of vassals to the king or some tenant of the king; and under William Rufus, the red king, feudalism became established in this country.

The feudal system, the result of the efforts of the individual to protect himself amidst the anarchy that prevailed in Western Europe after the destruction of

civilisation by the Northern barbarians, was a Land League formed upon a basis of mutual protection, with a king-in-chief. The weaker placed himself under the protection of the more powerful landowner, and acknowledged to hold from him and be his man ; while his lord, in turn, stood in a similar relation to some more powerful landowner, or to the most powerful, the supreme lord, the king. As may be supposed, the principal feature of the system consisted in the obligation of the vassal to protect his lord and aid him in fight, with the corresponding security of receiving protection from him. The relations between the sub-kings of the system, as they have been termed, and their tenants and vassals have only an incidental interest from our present point of view ; but as between the king and the landowners holding from him, this obligation of assistance in war, at first unlimited, or at any rate ill-defined, gradually grew, by arrangement and composition, into a fixed service of a knight for every holding sufficient to support a knight. The area of land that would suffice for the purpose varied, of course, in amount, for there are lands and lands ; but it has been usually taken at about four or five hides, and the annual value was fixed at 20*l.* : the KNIGHT'S FEE was twenty librates of land ; and upon this basis proceeded service by knightly tenure and the assessment of the knightly tenants of the king-in-chief. The time of service was also limited :—Every tenant of the king by knight's service was bound, if so required by the king, to serve him personally in arms, with the knights for the fees he held, for forty days in every year.

On three occasions of extraordinary expense, the king's tenants-in-chief were bound to give an AID, AUXILIUM, to the king: First, when the king made his eldest son a knight; secondly, when he married out his eldest daughter; and, lastly, should he be captive, to ransom his person. These auxilia were assessed upon the fee; and, except on the three occasions before mentioned, the king had no right to put his hand upon the purse of a military tenant. The Aids.

The incidents and casualties of the feudal tenure were, principally, as follows: On the death of a tenant-in-chief, in capite, the king came in to ward off intruders until the heir appeared to claim the lands and do homage to him as lord; and, in return for this, had a right to a year's profits of the lands, which was termed Primer seisin. Where the heir was a minor, under twenty-one years of age, and therefore incapable legally of performing knight service to the king, the king kept his person in ward, maintaining, educating, and training him to arms, and kept his lands in possession, providing out of the profits a person capable of performing the services due from the minor for the lands. Wardship.

Where the infant was an heiress, the king might select a husband for her, and give her away in marriage to a person of suitable position willing and able to do knight service to the king. This right was subsequently much abused. Royal wards were given to favourites of the king, or were sold for money. The maritagium, or right of bestowal in marriage, came to be considered of direct money value, and if the infant declined a proffered marriage, or married without the

king's consent, she or he (for the *maritigium* was subsequently extended to males—'sive sit masculus, sive fœmina,' as Bracton says) forfeited to the king *duplicem valorem maritigii*, double the value of the marriage.

The following are extracts from the Exchequer Rolls in illustration of the revenue from fines for permission to marry or for excuse from marriage: Walter de Caucey gives 15*l.* for leave to marry when and whom he pleases; Wiverone of Ipswich, 4*l.* and a mark of silver, that she may not be married except to her own good liking, '*ne capiat virum nisi quem voluerit*;' and so, 'upon the like occasion,' Albreda Sansaver, Alice de Heriz and many others, men and women, make fine.<sup>1</sup> Perhaps the highest priced ward on the Rolls is Isabell, countess of Gloucester, for whom, with all her lands and knight's fees, Geoffrey de Mandevill gave to king Henry III. 20,000 marks.<sup>2</sup>

The heir, at the age of twenty-one, and the heiress, originally at the age of fourteen, but subsequently at the age of eighteen, sued out his or her livery or ousterlemain (take the hand off), and obtained release from royal protection and control. For this they paid to the king a fine of half a year's value of their lands.

If a tenant died without heirs or made default in performance of due service to the king, his lands escheated—that is, reverted or returned to the king as paramount lord. And on his attainder for treason, his lands were forfeited to the king.

On the alienation of lands, a fine was paid to the king; and on taking up the inheritance of lands, a

<sup>1</sup> Madox, *Hist. Exch.* p. 320.

<sup>2</sup> *Ibid.* p. 322.

relief. The relief originally consisted of arms, armour and horses, and was arbitrary in amount, but was subsequently ‘ascertained,’ that is, rendered certain, by the Conqueror, and fixed at a certain quantity of arms and habiliments of war. After the assize of arms of Henry II., it was commuted for a money payment of 100s. for every knight’s fee, and as thus fixed continued to be payable ever afterwards.

The king as lord paramount had also a right to the following: Waifs, *bona waviata*—goods stolen and thrown away by the thief in his flight; ‘estrays’—valuable animals found wandering in a manor, the owner being unknown, after due proclamation made in the parish church and two market towns next adjoining to the place where they were found; wreck of the sea; whales and great sturgeons, which were considered to be royal fish by reason of their excellence;<sup>1</sup> *bona vacantia*—property for which there was no owner; and treasure trove, that is to say, money, coin, gold, silver plate or bullion found hidden in the earth or other private place, the owner thereof being unknown. In the absence of any better claim, the king took the waif, the estray, and the goods or treasure without an owner.

He had also the custody of lands of ‘natural fools, taking the profits without waste or destruction’ and finding them their necessities.

<sup>1</sup> See 17 Edward II. stat. 1, c. xi. The men of Roger de Poles were amerced, temp. Henry II., ‘quia injuste saisierunt se de crasso pisce,’ because they took a royal fish. The town of Haltebarge paid two marks for a royal fish, which they took without license and concealed.—Madox Hist. Exch. pp. 349, 381.

Other sources of revenue springing from the king's prerogative or his right to the demesne existed in—Grants of liberties and charters to towns and guilds; compositions for tallage, a head which strictly falls within the revenue from demesne; and grants to individuals of markets, fairs, parks and monopolies.

For instance, the Londoners fined, in the fifth year of Stephen's reign, a hundred marks of silver that they might have sheriffs of their own choosing; the burgesses of Bedford fined, in the thirteenth year of Henry II., in forty marks to have the same liberties as the burgesses of Oxford had; the burgesses of Bruges fined in twenty marks to have their town at ferm, &c., &c.; the citizens of Hereford fined, in the second year of Henry III., in a hundred marks and two palfreys, to have the king's charter that they might hold the city of Hereford at ferm of the king and his heirs to them and their heirs for ever for 40*l.* to be yielded at the exchequer, and that they might for ever have a merchant guild, with a hanse and other liberties and customs thereto belonging, and that they might be quit throughout England of toll and lastage, of passage, pontage and stallage, and of leve, and danegeld, and gaywite, and all other customs and exactions. And, in the same year, the citizens of Lincoln fined in two hundred marks, that they might not be tallaged that time in the tallage which was laid upon the king's demesnes, and that they might have their town in ferm that year as they had in the time of king John, the father of the king, and that for the same year they might be quit of the XL*l.* increment of the ferm of their



town ('de cremento firmae villae suae'). The burgesses of York fined two hundred marks for their liberties. The fullers of Winchester gave ten marks for the king's charter of confirmation of their liberties. They also paid a yearly rent, as did the guilds in several towns: the weavers and bakers of London, the weavers of Oxford, Nottingham, York, Huntingdon and Lincoln, and others. The vintners of Hereford fined forty shillings to have the king's grant that a sextertium of wine might be sold for tenpence in Hereford for the space of a year.

The bishop of Salisbury and the abbot of Burton gave palfreys that they might have respectively a market and a fair until the king's full age. Roger Bertram gave ten marks that his fair at Mudford, which lasted four days, might last eight days. Peter de Goldington gave one hawk for leave to enclose certain land part of his wood of Stokes, to make a park of it; and Peter de Perariis gave twenty marks for leave to salt fishes as Peter Chivalier used to do.<sup>1</sup>

The Exchequer Rolls abound in records of payments made to the king to have right done, or for expedition of justice, and counter-payments by defendants to have writs denied or proceedings delayed or stayed. It was against practices such as these that the clause in Magna Carta was aimed, which declares:—'Nulli vendemus, nulli negabimus aut differemus rectum aut justitiam'—'to no one will we sell, to no one will we deny or delay right or justice.'

Pecuniary penalties recovered for crimes, trespasses

<sup>1</sup> Madox, Hist. Exch. cases quoted from the Rolls.

and offences of all sorts afforded a considerable revenue, more particularly during the times of the Norman kings, when justice was administered mainly on account of the profits. Amerciaments—fines assessed on offenders who were in *misericordia regis*, at the mercy (*merci*) of the king, and compositions for offences real or supposed, formed another source of revenue; from which the Conqueror, on the eve of his departure from England in 1086, drew largely, when he ‘gathered mickle scot of his men where he might have any charge to bring against them whether with right or otherwise.’<sup>1</sup>

Lastly, a great variety of extortions helped to augment the royal income. Among the fiscal curiosities to be found on the Rolls of the Exchequer are such items as the following:—The wife of Hugo de Nevill gives to the king 200 hens for permission to sleep with her husband, Hugo de Nevill, for one night, Thomas de Sandford being pledged for 100 hens. Ralph Bardolph fines in five marks for leave to arise from his infirmity. Robert de Abrincis fines for pardon of the king’s illwill in the matter of the daughter of Geldewin de Dol, &c. &c. The Bishop of Winchester owes a tonell of good wine for not reminding the king (John) about a girdle for the countess of Albemarle; and Robert de Vaux fines in five of the best palfreys, that the same king would hold his tongue about the wife of Henry Pinel.

<sup>1</sup> Chron. Sax. A.D. 1086.

## CHAPTER III.

## THE COURT OF EXCHEQUER.

The Court reorganised by Henry II. The Upper Exchequer. The receipt of the Exchequer. The barons. The treasurer. The two terms. The rolls. The roll of the pipe. The roll of Chancery. Growth in importance of the treasurer. Appointment of a Chancellor of the Exchequer in 1234. Disorder in our fiscal system.

THE court termed the COURT OF EXCHEQUER, from the chequered cloth laid upon the table on which the accountants told out the king's money and set forth their account, established in England, for the management and general superintendence of the king's revenue, by the Conqueror, was subsequently reorganised by Henry II. It was divided into two chambers or divisions: the upper exchequer, or court of account, in which accounts were passed and legal questions discussed and settled; and the lower exchequer, or court of receipt, which was therefore termed the receipt of exchequer, in which money was paid down, weighed, and tested.

The officers of the court comprised the chief officers of the king's household, and among them the justiciar, as president, and the king's chancellor, and such other great and experienced counsellors as the king was pleased to appoint, and they were termed barons of the exchequer as appointed from that order. One of the most important of them, the TREASURER, performed a variety of functions, for it was his duty to act with the

The  
Barons.

other barons in the governance of the king's revenue; to examine and control accounts; to direct the entries made in the great roll; to attest the writs issued for levying the king's revenue; to supervise the issuing and receiving of the king's treasure at the receipt of the exchequer; and in short to provide for and take care of the king's profit; so that he appears to have acted in both divisions of the court. The first lord treasurer under the Conqueror was Odo, bishop of Bayeux and earl of Kent.

The two  
full  
Sessions.

Twice a year, at Easter and Michaelmas, full sessions of the court were held in the palace at Westminster. These two notable terms or periods of the year, called the Duo Scaccaria, were the times at which the summonses issuing out of the exchequer for levying the king's debts were wont to be made returnable; and therefore were appointed to be the general or principal terms for making payments into the exchequer. At these sessions the sheriffs of counties and other accountable persons appeared and produced their accounts, paying at Easter such instalment as was considered sufficient after allowing for future disbursements, and at Michaelmas, the balance of receipts for the year.<sup>1</sup>

The Rolls.

The record of the business of the exchequer was preserved in three great rolls, one of which was kept by the treasurer; another, by the chancellor; and a third, by an officer nominated by the king, who registered the matters of legal and special importance.

<sup>1</sup> *Dialogus de Scaccario*, Madox. The Dialogue was written, A.D. 1177, by Richard, Bishop of London, treasurer, son of Bishop Nigel, treasurer, and grandson of Robert of Salisbury, justiciar. It forms one of the principal contents of the Red Book of the Exchequer.

The roll of the treasurer, which was called from its shape the GREAT ROLL OF THE PIPE, and that of the chancellor, which was called the roll of chancery, were duplicates.<sup>1</sup>

About the close of the reign of Richard I., when the business of the chancery was separated from that of the exchequer, the king's chancellor ceased to perform part of his duty at the court of exchequer. And after the fall, in 1232, of Hubert de Burgh, the last great baron ever appointed to the post of great justiciar, that office declined in importance,<sup>2</sup> and the treasurer stepped into the place of the justiciar at the exchequer, and became one of the chief officers of the crown. For a time, deputy or sub-treasurers appear to have acted under the treasurer; but in 1234, 18 Hen. III., it became necessary to appoint a separate high officer to execute the necessary duties at the exchequer, and John Maunsell was appointed to reside at the receipt of the exchequer, was entrusted with the seal of the exchequer, and took part with the treasurer in the equitable jurisdiction of the court. This appointment of John Maunsell is considered to be the first appointment of a chancellor and under treasurer of the exchequer,

The  
Treasurer.

The first  
Chan-  
cellor.

<sup>1</sup> Of the Rolls of the Pipe 'the earliest roll extant has been assigned to the thirty-first year of Henry I., A.D. 1130-1. Between the date of "Domesday" and this roll there is a chasm in the public records. The next roll of the series is that of the second year of Henry II., A.D. 1155-6, but from that early date the series is nearly perfect. The Pipe Rolls of 31 Henry I.; 2, 3, and 4 Henry II.; 1 Richard I.; and 3 John were printed by the Record Commission. All the rolls prior to A.D. 1200 are now in course of publication by the Pipe Roll Society.' *Domesday Commemoration*, 1886. *Notes on Manuscripts*, etc., exhibited at the Record Office, p. 15.

<sup>2</sup> It ended subsequently in the person of Philip Basset, who was appointed to the post in 1261.

though Ralph de Leycestre, who resigned office in 1248, 32 Henry III., is the first person mentioned as CHANCELLOR OF THE EXCHEQUER.<sup>1</sup>

Soon after this the official work of the exchequer was broken up into sections. Large branches of expenditure are reckoned among the private accounts of the king kept in the Wardrobe. The grants of money in parliament, fifteenths and other fractional parts of moveables, were collected by special justices, and no longer accounted for by the sheriffs or recorded in the great rolls of the pipe;<sup>2</sup> and the whole fiscal system fell into disorder.

<sup>1</sup> The oath taken by the chancellor of the exchequer was as follows:—  
'Ye shall serve well and trewly the King our Sovereign Lord in the office of Chaunceler of this Eschequer, and well and trewly ye shall do all thyngs that perteigneth unto that office; and ye shall spede the Kynge's besaignez before all other; and ye shall not enseale any writte or juggement of any other place than of this Eschequer with the seale of this place whiles the Chauncerie shall be xx myles aboute the place where this Eschequer is abydyng. And also ye shall swere that if it fortune you hereafter by reason of your office to take any clerkes or mynistres to occupy any office or place within this Courte ye shall make such clerkes and ministres as ye will answer for at your peryll.'

<sup>2</sup> The receipts at the Wardrobe begin as early as 1223. Stubbs, Const. Hist. ii. 276.

## CHAPTER IV.

## THE EXCHEQUER OF THE JEWS.

The Jews in England settled in the towns. Exactions of the king from the Jews. The revenue of the Judaism. The custodes Judaeorum. Expulsion of the Jews by Edward I. in 1290.

THE Jews in this country were a source of considerable revenue to the king until 1290, when they were expelled. A numerous body, settled, as usual with the Jews in all countries, in the towns, especially the great towns, and principally employed in usury, which was then contrary to law, and mortgage transactions, many of them by these means acquired considerable wealth. They were allowed by the king thus to enrich themselves for the same reason that a sponge is used to collect water which may be squeezed out of it. They formed a pump to suck up the golden stream from below and render it to the king above. The king was, in effect, absolute lord of their goods, persons, wives, and children. Sometimes he taxed them in a body, making them answer the tallage one for another under penalties of great fines, or compositions for fines :—For instance, Henry II., about the thirty-third year of his reign, ‘took of the Jews a fourth part of their chattels, by way of tallage.’ John, in 1210, ‘imprisoned all the Jews throughout England, and despoiled them to the amount of 66,000 marks.<sup>1</sup> And Henry III., in or about the twenty-eighth year of the reign, received

<sup>1</sup> ‘*Spoliavit eos catallis suis ad valenciam LXVI mille marcarum.*’

from them a fine of 20,000 marks; about which time there was also imposed upon them a tallage of 60,000 marks, and because some of them had not paid their contingent of this tallage, the king commanded that their wives and children should be arrested and their lands, rents, and chattels seized.' At other times the exaction was local or personal, and took the form of amerciaments for misdemeanours, fines for the king's good-will, protection or license to trade, fines relating to law proceedings, or ransoms for release from imprisonment. Of these there are some curious instances on record on the rolls—as for fines for trespasses committed by taking in pledge vessels appointed for the service of the altar, or certain consecrated vestments, and the transgression of circumcising a Christian boy, and so on.<sup>1</sup>

The revenue of the Judaism, as it was termed, was managed by a separate branch of the exchequer, termed the exchequer of the Jews, with separate curators, who were usually styled 'Custodes and Justiciarii Judaeorum.' The following is a form of patent of the appointment of such justices, 50 Hen. III.: 'Rex omnibus, &c., salutem. Sciatis quod assignavimus dilectos et fideles nostros Johannem le Moyne et Robertum de Fulleham, justiciarios nostros ad custo-

<sup>1</sup> 'Judaei Norwici capti et detenti in priona regis, pro transgressione quam fecerunt de quodam puero Christiano circumcidendo debent c. marcas pro habendo respectu.' This case is mentioned by Matthew Paris, ii. 375, who states that they had a mind to crucify the boy at the Passover. Norwich was one of the principal seats of the Jews in England. A copy of a curious caricature of Isaac of Norwich and other Jews, which 'some one of the clerks of the king's courts in the thirteenth century has drawn with a pen on one of the official rolls of the Pell office, where it has been preserved,' is given in Mr. Thomas Wright's *History of Caricature*, p. 176.



diam Judaeorum nostrorum quamdiu nobis placuerit. In cujus,' &c.<sup>1</sup>

But the revenue of 'the Judaism' and the exchequer of the Jews all came to an end in 1290, when the Jews were expelled by Edward I., who took their lands and chattels, except some little money, which he allowed them in order to bear their charges into foreign countries; of this they were robbed by the inhabitants of the Cinque Ports. The Jews were not readmitted into England until the time of the Commonwealth.

<sup>1</sup> Madox, p. 59.

## CHAPTER V.

## DANEGELD AND CARUCAGE.

1084-1224.

The danegeld, revived by the Conqueror, afterwards becomes annual. Is included in the ferm of the country. Disappears after 1163. Carucage taken by Richard I. in 1194 and 1198. New survey and assessment. Taken by John in 1200 and by Henry III. in 1220. Assessment and collection of the carucage of 1220. The Falkes de Breauté carucage in 1224. End of carucage.

The  
Danegeld.

GELDS or taxes were exacted by the Conqueror on several occasions before 1084,<sup>1</sup> on what, if any, regular basis of assessment is unknown; though, from the exemptions of hides, from geld for a particular year, or generally from payment of geld in the king's reign, stated in entries in the 'Inquisitio Geldi' of 1083-4,<sup>2</sup> it may be inferred that the hide was used. But in this year the full danegeld on the hide was revived by him, in consequence of an apprehended attack by Sweyn, king of Denmark; and on this occasion, 6s. on the hide was demanded:—'The king, after midwinter, 1083, ordered a large and heavy contribution over all England—that is to say, for every hide of land two and seventy pence.'<sup>3</sup>

This 'mycel gyld' was felt to be peculiarly severe, coming as it did in the year after the year of the great

<sup>1</sup> In 1066-7, 'laid on men a geld exceeding stiff'; in 1067 'sette mycel gyld on the poor people.'

<sup>2</sup> 'Hida non reddidit geldum postquam rex habuit regnum.' 'De his hidis non habet rex gildum suum de hoc anno.' See Round, Danegeld, &c.

<sup>3</sup> Chron. Sax. A.D. 1083. Hoveden, i, 139

famine or 'mycel hungor.' Henceforth the danegeld, at a higher or a lower rate, according to circumstances, was continued, under the kings of the Norman line, as a regular impost, and in the time of Stephen had become annual, at the rate of 2s. the hide.<sup>1</sup> Stephen vowed to God that he would repeal the tax, but 'kept this no better than other vows he made and broke.'<sup>2</sup>

The tax was farmed by the sheriff of the county, and was returned by him into the exchequer as settled revenue in the same form as the yearly ferm of the county; but after the second year of Henry II. ceased to be accounted for in the Great Rolls in that manner; and though there are some traces of its existence for one or two years subsequently,<sup>3</sup> disappears from the Rolls as a separate item after 1163.

In consequence of the lapse of time, alterations Carucage. in the cultivation of lands, exemptions granted to, or purchased by, landowners, and other causes, the hide, never a very fair measure of assessment, was now obsolete. In the Domesday Survey, of which the formal immediate cause may be said to have been to secure the full and fair assessment of taxes,<sup>4</sup> the Norman commissioners had used as a measure of land, the carucate or plough land—the quantity of land that could be ploughed by one plough, caruca, full team of eight oxen, in a season,<sup>5</sup> even in the hidated districts, to describe lands not in the hidage, which never had been divided by hides. This measure of arable land which, as before

<sup>1</sup> Madox, p. 478.

<sup>2</sup> Hoveden, i. 190.

<sup>3</sup> Madox, pp. 478–9.

<sup>4</sup> Freeman, Norm. Conq. v. 4.

<sup>5</sup> The carucate, or plough-land, contained four bovates or oxgangs, as the solin, in Kent, contained four jugera.

stated, has been regarded as an attempt at an equivalent to the Anglo-Saxon hide, was adopted as a measure of assessment for a tax in 1194, when king Richard, on his second visit to the kingdom, took a carucage, or tax levied on the carucate, at the rate of 2*s*.<sup>1</sup>

Another carucage was levied in 1198, at the increased rate of 5*s*. ; and for this carucage a new survey was made of all the lands in the kingdom and the plan of assessment by jurors was adopted, as it already had been, ten years before this date, for the Saladin tithe.

The assessment was to be made, in every shire, by the king's commissioners (a knight and a clerk), the sheriff, and knights to be chosen for the purpose and under oath for faithful performance of their duty ; who summoned before them the stewards of the barons, and in every township, the lord or bailiff and the reeve and four men, free or villein, and two knights for every hundred in the county, who took oath that faithfully and without fraud they would state how many carucates were contained in every township (with certain other particulars), and assessed to tax accordingly. The assessments were registered in four rolls, of which the knight commissioner had one ; the clerk, another ; the sheriff, a third ; and the steward of every baron, so much of the fourth as related to his lord's land.

The collection was in the hands of two knights and the bailiff in every hundred ; and they accounted to the sheriff, who, in his turn, accounted to the exchequer. But every baron was required, with the aid of the sheriff, to collect the tax from his tenants, and, in

<sup>1</sup> At the Great Council at Nottingham, Hoveden, iii. 242.

default, the amount was chargeable on his demesne. Freemen and villeins alike if convicted of perjury were to render to the king the amount lost through the perjury; while, in addition to this, the villein forfeited to his lord the best ox of his plough team, and the free-man was at the mercy of the king. The carucate was fixed at 100 acres.<sup>1</sup> In 1200 king John returned from Normandy and took a carucage of 3s. In 1220 Henry III. received a carucage of 2s., the rate of Richard's carucage in 1194. It was assessed and collected by the sheriff and two knights of the shire chosen in the full assembly of the county court, who sent the proceeds under their seals, to London; and the sheriffs were strongly exhorted to be diligent in the business. 'As you love yourself and yours,' ran the writs, 'you shall so manage the affair that there be no occasion to complain of and inquire into the assessment and collection of the tax, to the great confusion of yourself and those connected with you in the assessment and collection.'<sup>2</sup>

Another, and the last, carucage was granted, at the rate of 2s., to the king in 1224, for the expenses of the struggle which had resulted in the fall of Falkes de Breauté,<sup>3</sup> and the consequent liberation of the country from the influence of foreigners. The tax was difficult to assess, and in its incidence touched only the limited class of agriculturists. Henceforth the system of taxation by grants of fractional parts of moveables superseded this partial tax.

<sup>1</sup> Hoveden, iv. 46.

<sup>2</sup> Writ for collection of a carucage, Close Rolls, i. 437.

<sup>3</sup> Matt. Paris, Hist. Mag. p. 322. Falkes de Breauté was at the time sheriff of no less than six counties.

## CHAPTER VI.

## THE LAND TAX ON THE KNIGHT'S FEE, TERMED SCUTAGE.

1159-1306.

Continental position of the Angevin kings. Eleanor of Aquitaine. Her claim to the county of Toulouse. The scutage of Toulouse, 1159. The scutage of Ireland, 1172. The scutage of Galloway, 1186. Scutages in the reign of king Richard. In the reign of John. Refusal of the northern barons, in 1214, to pay the scutage for Normandy. The clause in Magna Carta against scutage. Repealed in 1217. Scutages in the reign of Henry III. How scutage was collected. The cartels of the barons. The scutage of Gascony, 1234, how assessed. Scutages in the reign of Edward I. Scutage falls into disuse. The last of the scutages.

NOT long after the accession of Henry Plantagenet to the throne of England, the military obligation of the tenants by knight service was for the first time commuted for a money payment or tax on the knight's fee. Henry's position was still that of a continental rather than an island king. Count of Anjou, which, with Touraine, he inherited from his father; duke of Normandy, which, with Maine, he inherited from his mother; and governing Brittany through his brother, he added to his possessions by his marriage with Eléonore, heiress of duke William VII. of Aquitaine, after her divorce from the unsuccessful crusader, Louis VII., Poitou, Saintonge, Gascony, and the Basque country, in short, all the most beautiful provinces of the south-west of France from Nantes to the Pyrenees,

and was possessed of a much larger territory on the continent than the king of France.<sup>1</sup>

The heiress of Aquitaine had claims to the county of Toulouse, which in 1159 Henry prepared himself to enforce. The distance of the scene of contest, the difficulties of the way, the warlike character of count Raymond, and the probability that he would be assisted by Louis, who was suzerain to the duke of Aquitaine, all combined to render it probable that the expedition would be long and arduous. Hitherto, on an expedition, it had been the practice strictly to enforce the obligation of personal attendance on the king in arms according to the array. All those holding by tenure of knight service had been required to come; and essoins, or excuses from personal attendance and attendance by deputy, had been allowed only to spiritual persons holding per baroniam, or in cases of sickness, where the king's tenant was 'ill and languishing.' But a growing disinclination to foreign service affected all the lesser knights. Settled in English homes, and without any continental connection, they felt little interest in any foreign expeditions, and less than usual, if any, in this distant contest for the extension of the possessions of the duke of Aquitaine.

On the other hand, the feudal array had always proved difficult to manage: important barons arrived late at the muster of the host; and all sorts of disputes and wranglings occurred about place and precedence; while the limitation of the term of compulsory service

<sup>1</sup> The possessions of the King of France at this date comprised no more than the Ile de France and parts of Picardy and the Orléannais.

to forty days in the year rendered necessary, when that term was completed, some new arrangement for any prolonged expedition. A full purse and an army of mercenaries would certainly suit the object the king had in view better than those inconvenient feudal arrangements; and these the king and his chancellor, Thomas Becket, now his intimate friend and chief adviser, determined to obtain for the expedition to Toulouse.

Already, for the army for the king's expedition to Wales in the second year of the reign, the prelates bound to military service had been required, in lieu of attendance, to pay twenty shillings for every knight's fee. This precedent was followed and extended in its application; and king Henry, 'taking into consideration the length and difficulty of the way, and being unwilling to disturb either the knights who lived in the country, or the burghers and country people generally, levied, in Normandy, sixty Angevin shillings on every knight's fee, and from all his other possessions, in Normandy, England, or elsewhere, according to that which seemed to him good, and took with him, for the expedition to Toulouse, his chief barons with a few personal followers, and an innumerable host of mercenaries.'<sup>1</sup>

The rate for England was two marks, 1*l.* 6*s.* 8*d.*, on the fee of 20*l.* annual value; and the tax was termed SCUTAGE, or shield money:—'Hoc anno, 1159; rex Henricus scotagium sive scutagium de Anglia

<sup>1</sup> Rob. de Monte, Stubbs, *Select Charters*, p. 122.



accepit.'<sup>1</sup> The expedition to Toulouse lasted three months.

This land tax on the knight's fee, in composition for military service in person by the king's tenant in capite and his followers, was again employed in 1172; when Henry collected another scutage from those of his tenants in chief who did not accompany him or send any knights or money for his expedition in the previous year to take possession of Ireland;<sup>2</sup> but on this occasion the rate, as for a less expensive expedition than that of Toulouse, was only twenty shillings on the fee.

After this, there was, in 1186, a scutage for an expedition to Galloway, which fell through in consequence of the submission of Ronald, who met the king at Carlisle and did homage for the principality.

The principal scutages in the reign of Richard I. were one taken in 1189, the first year of the reign, for a pretended expedition to Wales, at the rate of 10s. on the fee; another in 1195, on those tenants in chief who had not accompanied the king to Normandy, at the rate of 20s. on the fee; and a third, in 1196, also for Normandy, and at the same rate;<sup>3</sup> while the aid for the ransom of the king in 1193 was partly levied by means of a tax of 20s. on the fee.

In the reign of John no less than ten scutages were levied, commencing with the scutage for his expedition to Normandy in 1199, the first year of the

<sup>1</sup> Gervas, Twysden, Hist. Angl. Script. p. 1381.

<sup>2</sup> The scutage was charged under the title, 'De scutagio militum qui nec abierunt,' &c., Madox, p. 438.

<sup>3</sup> Madox, pp. 443-4.

reign. This scutage was at the high rate of two marks on the fee, the amount taken for the expedition to Toulouse; and some of the scutages taken after 1201, when the levy became almost annual, were at an increased rate of two and a half marks (1*l.* 13*s.* 4*d.*).

This constant taxation to which the barons were subjected, and the increase in the rate for scutage, formed one of the principal grounds of complaint in their disputes with the king. And the northern barons, who regarded their military duty to consist mainly in the defence of the northern border, began to question their liability to service or any composition for service, in these expeditions for the recovery of the lost duchy of Normandy. In that view, when, in 1213, the king called on them to follow him in an expedition to the continent, they pleaded exhaustion in consequence of previous expeditions in this island, and went so far as to deny their liability to serve in transpontine expeditions. And subsequently, when the king, on his return from the continent, demanded from them a scutage in accordance with the precedents in the reign of his brother and his father, they flatly refused to pay. Thus was accelerated the crisis that resulted in the signature by the king of the Articles of the Barons and the issue of the Great Charter.

The extent of the irritation caused by the scutages of John may be inferred from the terms of the twelfth article of the charter, which follow those of the thirty-second of the articles of the barons, and are as follows: 'No scutage or aid shall be imposed in the kingdom unless by the common counsel of the realm, except for

the purpose of ransoming the king's person, making his first-born son a knight, and marrying his eldest daughter once, and the aids for these purposes shall be reasonable in amount,' while the fourteenth article contains provisions for the summons of the prelates, earls, and barons by personal writs, and the other tenants in chief by a general writ to the sheriffs and bailiffs, to take the common counsel of the realm for imposing such an aid or for imposing a scutage.

The effect of this would seem to be to abolish, during the life of the king, the arrangement for a composition for non-attendance at the array introduced by Henry II. and re-establish the obligation of the military tenants to serve personally in the king's expeditions for forty days in the year. But this was probably more than was intended, and accordingly the provision regarding scutage was not embodied in the charter on its first re-issue in the reign of Henry III.; and on the second issue in 1217, a clause was inserted, clause 44, to provide that 'scutage should be taken for the future as it was accustomed to be taken in the time of king Henry our grandfather—'sicut capi consuevit,' according to the precedents, in the reign of Henry II.

Several scutages were taken in the reign of Henry III. of which the principal were—one in 1221, for the capture of Biham, which William of Albemarle had fortified, of two marks on the fee: another in 1231, for the expedition to Bretagne, of three marks on the fee; another in 1242, for the expedition to Gascony, of 20s.

on the fee ; and another in 1253, for an expedition to Gascony, of three marks on the fee.<sup>1</sup>

The assessments for a scutage were, as a general rule, based upon returns, which were required by the king's writ from the tenants in chief upon their fealty, 'per fidem et ligantiam quam nobis debes,' though perhaps returns may not have been required on every single occasion of a scutage.

Cartae  
Baronum.

In their returns, or certificates, or cartels, *cartae baronum* they were usually termed, the military tenants stated the number of fees for which they were liable. The returns, though subjected to examination by the exchequer officers, and tested as to their correctness by reference to previous entries in the exchequer rolls, were, as a rule, accepted and entered in order in the red book of the exchequer. If any dispute arose regarding the number of fees for which a tenant was liable,<sup>2</sup> the entry on the exchequer rolls was made as follows :—So-and-so is charged for so many fees 'quos non recognoscit,' in respect of which he denies his liability.<sup>3</sup> The original cartels were kept in a hutch in the exchequer, and the entries formed the basis of subsequent taxation.

When the entries were completed, the king's writ issued to the barons of the exchequer to collect his scutage, and it was paid into the exchequer directly by those liable to payment.

<sup>1</sup> Matt. Paris, ii. 247, 329, 466, iii. 136.

<sup>2</sup> The disputes that arose had chiefly reference to lands held by ecclesiastics, bishops, and abbots claiming probably to hold in frank almoign, a tenure not liable to scutage, and not by baronial and military service.—Madox, p. 466.

<sup>3</sup> Madox, p. 451.

When the king took scutage from his tenants in chief, the great lords who had tenants holding under them, by knight service, the fees for which they were immediately liable to the king, had the right to take their scutage from their tenants according to the number of fees held by them ; a right which extended also to occasions where the lord performed personal service for his fees in an expedition and therefore himself paid no scutage. And these scutages the lord collected from his military tenants, where he had the power of distraining for the amount, personally, ‘per manum suam,’ as it was termed. In other cases he had, on payment of a fine, or without a fine, a writ of assistance directed to the sheriffs. For instance, Roger de Verli paid, 21 Hen. II., into the exchequer xxvis. and vii*d.* that he might have the service or scutage of his men (or tenants):<sup>1</sup> this was for the scutage of Ireland. William de Say had from Henry III. a grant of his scutage from the fees which he held of the king in chief, because he had done personal service with the king in Gascony.<sup>2</sup> Henry de Braybrook had, 6 Hen. III., for the scutage of Biham, 1221, a writ of aid directed to the sheriff, who was ordered to assist him to distrain his knights who held of him the fees which he held of the king in capite, for payment to him of the scutage for those fees, at the rate of two marks a fee, which scutage was charged against him at the exchequer.<sup>3</sup>

In process of time difficult questions arose regarding the tenure of lands, ‘whether they were holden by

<sup>1</sup> Madox. p. 469.<sup>2</sup> Ibid. p. 470.<sup>3</sup> Ibid. p. 469.

knight's service or some other tenure, or, if holden by knight's service, whether they were holden immediately of the king or of some other lord, or by how many knights' fees they were holden, and the like ; and for these and other causes, it became almost necessary that scutage should be collected by the sheriffs of counties, who might make inquisition by the oath of jurors concerning these and such like articles proper to be inquired into.<sup>1</sup> Thus it was that in 1243, under the direction of the common council of the kingdom, writs were issued to the sheriffs, ordering them to collect the scutage of Gascony.<sup>2</sup> And in the writs the sheriffs were directed to make inquiry by the oath of twelve knights and freemen, through whom the truth might best be known, men of substance so as to be responsible to the king in case of default, and find what lands were holden of the king, or of others who held of the king in capite, &c., and to distrain the tenants of such fees to pay their scutage for the same.<sup>3</sup>

The confusion into which the records of the exchequer fell during the reign of Henry III., and the irregular manner in which the entries had been made, rendered it difficult, in the following reign, to discover the value of lands ; while any attempt to do so would, under the circumstances of the time, have caused numberless disputes and much ill blood among the nobility. This Edward was anxious to avoid, and therefore, though he took a scutage in 1277, the sixth

<sup>1</sup> Madox, p. 472. For a petition for apportionment of scutage, see Par. Rolls, i. 47, No. 20.

<sup>2</sup> Madox, p. 473.

<sup>3</sup> Writ for Lincolnshire, *ibid.* p. 472.

year of the reign, on his return from the expedition to Wales, at the rate of 40s. on the fee, and, in 1285, another of the same amount for another expedition to Wales,<sup>1</sup> his subsequent exactions were such as not to involve any collision with the barons—taxes on wool, levies in kind of all sorts, and general taxes on moveables. The heavy taxation from 1290 to 1297 touched the landowners only in regard to their crops and cattle.

Towards the close of the reign scutages appear to have been levied for the armies of Scotland in 1300, 1303, and 1306, but such was the difficulty in collecting them, that as late as 10 Edward II. writs had to be issued appointing commissioners to levy and collect these scutages in the county of York. The writs were headed '*Quod rebelles et inobedientes collectoribus scutagii amerciantur.*' The rate to be enforced was 40s. on the fee.<sup>2</sup> The commissioners were to inquire by the oath of freemen of the county what fees were held in capite of the king at the time of the armies for Scotland. The sheriff was to summon the freemen to appear before the commissioners to make inquisition touching the matters aforesaid, and the commissioners were to amerce severely all rebellious or disobedient jurors and bailiffs of the king or lords of liberties, who should neglect to attend and to assist and obey them, causing the estreats of the amercements to be sent into the exchequer, that the same might be levied for the king's use.

In short, a tax on the fee was so difficult to collect

<sup>1</sup> Ann. Dunstapl., Ann. Monast. iii. 317.

<sup>2</sup> Madox, p. 474.

and so insignificant in the yield that it was now practically abandoned. The last vestiges of scutage are to be found in the records of fines imposed for not serving in the army summoned to march against the Scots in 1322, after the victory at the battle of Boroughbridge and the execution of Lancaster had rendered Edward supreme. They were collected from the archbishops, bishops, clergy, widows and other women, who owed service in that army and were desirous to make fines for the same.



## CHAPTER VII.

## TALLAGE.—THE TAXATION OF ROYAL DEMESNE.

Nature of tallage. Obligation of the tenants of demesne. The *auxilium burgi*. The *auxilium* extended to the rural tenants on the disappearance of the *danegeld*, 1163. The practice in collecting a tallage. Tallages in the reigns of Richard I. and John. Tallage not touched by *Magna Carta*. Tallage in the reign of Henry III. Liability of London to tallage. Effects of excessive tallage on the towns. Tallage is superseded by a system of general grants, and falls into disuse.

THE obligation of the tenants of royal demesne to contribute towards the discharge of the king's debt incurred for his table and his host during an expedition,<sup>1</sup> or on any other necessary occasion of unusual expense, was general; but though it extended to all the tenants, originally the practice appears to have been, on occasions when *danegeld* was levied, to allow the rural tenants and those urban tenants that fell within the scope of the *hidage*, to be quit of their obligation by reason of their payment of *danegeld*. The cities and towns not within the scope of the *hidage* paid by way of *auxilium* or aid; and these *auxilia*, at first irregularly charged, changed in time to contributions corresponding to the *danegeld*; so that, when the county of Lincoln, including the rural tenants of demesne, yielded *dane-geld*, the citizens of Lincoln yielded an *auxilium*; and so in the case of the county of York and the city of York, and so on.<sup>2</sup> This *auxilium civitatis*, or *auxilium*

<sup>1</sup> Ante, p. 16.

<sup>2</sup> 'Other counties and towns paid in the like manner.' Pipe Rolls, quoted, Madox, p. 480.

burgi, was levied by the town under an assessment made by themselves, and paid by them into the exchequer.

But danegeld was, obviously, a small contribution from tenants whose liability extended to the decimation of their goods; and occasionally the rural tenants paid over and above danegeld, *dona* or *auxilia*, gifts or aids to the king, but to what extent is not clear. After the disappearance of the danegeld, in 1163, the *auxilium* was enforced as a frequent tax from all the tenants, rural and urban alike; and these compulsory *auxilia* from all the tenants are usually termed **TALLAGES**.

A tallage was frequently collected for an intended expedition, that is to say, before the obligation to tallage was incurred, and therefore necessarily was by way of arrangement or composition with the tenants; rarely indeed was the obligation enforced to a decimation or tithing of the tenant's goods. In practice, before an expedition, a demand was first made of a certain sum from the citizens of London, with the option, in case of refusal to compound, of being decimated at the end of the expedition, towards the discharge of the king's debt, upon which decimation it would be compulsory to swear to the value of their goods. As a rule, the sum demanded was paid, or a certain sum was settled by arrangement. And after such tallaging of the metropolis, the justices in eyre went through their proper circuits, and tallaged all the king's tenants in ancient demesne and burgage tenants, upon the basis of the grant made by London, returning every assessment to the exchequer.<sup>1</sup> The sum charged

<sup>1</sup> Gilbert, *Exch.* p. 20.

was then transferred into the pipe roll, and the sheriff was responsible for the collection of the amount.

The principal tallages in the reign of Henry II. were—in 1168, when ‘the whole of England was visited by a small commission of justices and clerks, who rated the sums by which the freeholders and the towns were to supplement the contributions of the knights; and in 1173, when a tallage on the royal demesne was assessed by six detachments of exchequer officers.’<sup>1</sup>

In the first year of Richard I., 1189, the king’s demesnes were tallaged.<sup>2</sup> In 1194 the business of the judges, after the departure of the king for Normandy, included the exaction of a tallage from cities, boroughs, and demesne; and on this occasion tallage is termed for the first time a decima or tenth.<sup>3</sup> After this there were other tallages in the same reign. King John, although notoriously severe in his exactions from the Jews and private individuals, was not inclined to press heavily upon the towns and demesne, relying in a measure upon them for support in his struggles with the barons.

An attempt appears to have been made to obtain in the great charter a limitation of the right to tallage demesne, for in the articles of the barons on which the charter was founded, tallage is mentioned with scutages and aids, and more particularly the tallage of London; but all reference to tallage is omitted in the corresponding article in the charter.<sup>4</sup>

<sup>1</sup> Stubbs, *Const. Hist.* i. 585; Madox, p. 485.

<sup>2</sup> Madox, p. 486.

<sup>3</sup> Hoveden, iii. 264. Madox, p. 503.

<sup>4</sup> Articles, S. 11: ‘Simili modo fiat de tallagiis et auxiliis de civitate Londoniarum et de aliis civitatibus quæ inde habent libertates.’ Charter Art. xxxii.: ‘Simili modo fiat de auxiliis de civitate Londoniarum.’

1218. This right of the king to deal with the tenants of demesne was again exercised in the second year of the reign of Henry III., when a tallage was set upon the king's manors and towns. In 1227 a heavy tallage was exacted, but only from the limited class of rich citizens and burgesses; in 1230 another tallage was collected, and in 1234 there was a general tallage of all the cities and boroughs and demesne manors throughout England.<sup>1</sup>

Nine years after this, when a tallage was demanded of London, the king's officers appear to have made personal applications to individual citizens, very similar to those made in subsequent times for 'benevolences.' They went from citizen to citizen saying, 'You must accommodate the king, who is carrying on war in foreign parts for the good of the kingdom, and is greatly in want, with such and such monies, until he is restored to his kingdom'; and according to the will and assessment of the extortioners (*extortorum*), the citizens were mulcted of their money.<sup>2</sup> About the thirtieth year of the king another tallage appears to have been exacted.

In or about 1255, when it was provided by the king's council at Merton that the king should tallage his demesnes in England towards the great expenses he had been at in foreign parts, the citizens of London raised a question as to their liability to tallage. Ac-

<sup>1</sup> Pipe Roll, 2 Hen. III. Madox, p. 488. Ann. Theokesb. Ann. Monast. i. 69. Madox, p. 488. Ibid. p. 489. Chron. T. Wykes. Ann. Monast. iv. 77.

<sup>2</sup> Matt. Paris, Hist. Mag. p. 600. Tyrrell, ii. 924. The king, before leaving England, had, on the refusal of the prelates to grant a general tax, obtained money by applying to them in the same way individually. Matt. Par. ii. 461.

According to the usual practice, application had been first made to them for a stated sum as a fine or composition for tallage. They had been summoned before the council. Ralf Hardel, the mayor, and several other citizens had appeared, and the king had demanded of them a tallage of 3,000 marks. After a consultation with their fellow-citizens they returned and offered 2,000 marks by way of aid, saying they could not nor would give more. Upon this the king sent his treasurer, Philip Lovell, with others to Saint Martin's, to receive of the city a fine of three thousand marks for tallage, in case they would enter into such fine, and if they would not, then the tallage was to be assessed per capita. The city refused to enter into that fine or composition, and the treasurer and the other commissioners ordered the citizens to swear to the value of each other's chattels with a view to the assessment of the tallage per capita; but the citizens refused to make such oath, or to declare, upon the faith they owed to the king, the value of each other's chattels. So the treasurer and other commissioners came back, re infectâ. Afterwards the citizens came before the king and his council at Westminster on the Sunday after Candlemas, and the question was raised and disputed whether this should be called a tallage or an aid. A search for precedents proved, from the rolls of the exchequer and of the chancery, that, in the sixteenth year of king John, the citizens were tallaged at 2,000 marks, to have the interdict taken off; that in the seventh year of king Henry III. they were tallaged at 1,000 marks; that in the twenty-sixth year of the

same king they paid 1,000 marks by way of tallage; and that in the thirty-seventh year they gave 1,000 marks, and 20 marks of gold by way of tallage.<sup>1</sup> And on the morrow the mayor and citizens came and acknowledged that they were talliable, and gave the king 3,000 marks for tallage. In short, London had been tallaged for Biham and the two expeditions to Gascony, and was undeniably liable to tallage with the rest of the royal demesne.

The excessive tallage of the towns in this reign formed the principal cause of that dislike to the king which induced them to side with the Barons, an event impressed upon the memory by the summons of their representatives in conjunction with those of the counties to Simon de Montfort's famous parliament in 1265.

In 1283 the system of negotiation by the exchequer officers with the burghers and the freeholders in the different towns and counties, for grants subsidiary to those of the barons and clergy, which hitherto had been the usual practice, was superseded by a system of general grants made by central representative assemblies. This alteration dates from Edward's expedition to Wales in 1282. He was at Ruddlan. A grant he had already received from the counties and towns after negotiation with his officers had proved insufficient. He was greatly in want of money, and a general grant was required. To summon a parliament at Ruddlan, or to move from Wales in order to hold a parliament in England, would be greatly inconvenient. He therefore summoned, by writ, provincial councils or assem-

<sup>1</sup> Madox, p. 491.

blies at Northampton and York, in which the counties were represented by four knights from each shire, and the towns, by two men from each city, borough, and market-town. The result was a general grant of a thirtieth of moveables, presumably the amount previously granted by the magnates at Ruddlan. This thirtieth was assessed by royal commissioners, and collected by them and the sheriffs of counties.<sup>1</sup>

The practice of taking tallage as a separate levy from cities, towns and demesne, may be considered to have come to an end at this date. The instances in which it was used in future were exceptional. In 1288, when, after the absence of the king from the kingdom for three years, the barons, headed by the earl of Gloucester, refused to make any grant for his expenses in the war with France, until he should return, the bishop of Ely, then treasurer, enforced the obligation of the tenants of demesne in the old form, and began to tallage the cities, boroughs and demesne. As this section of the community had to bear the weight of taxation alone, the treasurer's proceedings are stigmatised as the imposition of intolerable exactions.<sup>2</sup>

Tallage was again used in 1294, when a grant was obtained by separate negotiation with the cities and boroughs, on an occasion when no representatives of their interests had been summoned to parliament, and the barons and knights had granted, on their part, a tenth of all their moveables. London made the liberal

<sup>1</sup> See Writ for the Collection of a Thirtieth, 1283. Stubbs, *Select Charters*, p. 458.

<sup>2</sup> Chron. T. Wykes, *Ann. Monast.* iv. 316.

grant of a sixth of moveables, 'than it might show an example to the other demesne towns;' and the sixth was levied in the other towns by royal commissioners appointed for the purpose of 'asking, requiring, and effectually inducing personally the tenants of demesne' to make the grant 'by all ways that they should see expedient.'<sup>1</sup>

1304. Again, ten years after this, a tallage was enforced by Edward, probably in supplement of the scutage of 1303 for the war in Scotland. The grant made by London in 1294 was taken as a precedent, and the 'sixth penny according to the taxation of their goods' was exacted from the cities and towns.<sup>2</sup> Writs were issued to sets of three commissioners, any two to act within the county or counties to which the writ was issued, to assess the tallage in the cities, boroughs and demesne separately, by communities or by heads, as they might deem most expedient for the advantage of the king, but 'according to the ability of the tenants, and so that the rich be not spared, nor the poor too heavily taxed.'<sup>3</sup> The tallage rolls were to be delivered, under the seals of the commissioners, to collectors chosen by them, who were to account for their collection to the exchequer. The sheriffs were ordered, at

<sup>1</sup> Int. Record de An. 23 Edw. I. Roll 73. 'De sexta parte concessa in London.' Tyrrell, iii. 182.

<sup>2</sup> W. Hemingford, ii. 233.

<sup>3</sup> Par. Rolls, i. 266. Occasionally, when tallage was collected by poll (which, however, was rarely the case), cause for complaint had been given to the poorer citizens, who observed that the burden fell upon them, the tax not being fairly assessed according to the value of the property of the citizens. The outbreak in London under William Fitzosbert in 1196 was caused by such an unjust levy.



the request of the commissioners, to compel the attendance before them of all persons in the cities, boroughs, and demesne whom they might consider useful for the assessment, and to aid and assist them in the performance of their duty.

Again, in 1312, the royal council, acting under the advice of Walter Langton, who had recently resumed the office of treasurer, ordered a tallage of a fifteenth of moveables and a tenth of rents. This raised opposition from London, on the ground of the guarantee to them of their ancient rights in Magna Carta, and also in Bristol. Eventually a respite was purchased by loans, and the tallage became merged in the twentieth granted in the next parliament. The old form of writ was used on this occasion.<sup>1</sup>

Lastly, in 1332, Edward III. attempted to revive tallage, and issued writs in the old form, for a fourteenth of moveables and a ninth of rents; <sup>2</sup> but parliament now took up the question by granting a fifteenth from the counties outside demesne, and a tenth from cities, towns, and demesne. On his acceptance of the grant, the king recalled the commissions for the assessment of the tallage, and promised in future not to cause such tallage to be assessed in any other manner than had been the practice in the time of his ancestors, and ‘as he might of right.’ <sup>3</sup>

Tallage now fell into disuse. The articles usually known as the ‘Statute de Tallagio non concedendo’ were, for a long time, considered to have suppressed this form of levy, but are now held to be an abstract,

<sup>1</sup> Par. Rolls, i. 440.

<sup>2</sup> Ibid. ii. 446.

<sup>3</sup> Ibid. ii. 66.

imperfect and unauthoritative, of the Regent's act of confirmation of the pardon of Humfrey de Bohun and Roger Bygod, the earls of Hereford and Gloucester.

Superseded by the more convenient form of general taxes on moveables granted by parliaments in which the cities and boroughs were properly represented, it left its trace in, and is subsequently recalled to mind by, the tenth, which formed the fractional grant for towns and demesne, as opposed to the fifteenth for the counties outside demesne.

## CHAPTER VIII.

## THE TAXATION OF MOVEABLES.

1183—1334.

The Saladin tithe, 1188. Taxation of moveables. The jury system applied. The ordinance for the Saladin tithe. This system continued. Variety of the grants. The thirteenth of 1207. Its assessment. The fifteenth of 1225. The jury system again applied. The fortieth of 1232. The charge. The thirtieth of 1237. The charge. The fifteenth of 1275. Complaints of rigid assessment. General grants commence in 1283. Complaints of the rigid assessment of the fifteenth in 1290. Principal subsequent grants in the reign of Edward I., Edward II., and Edward III. Practice in assessment. Issue of writs. The roll or ordinance of assessment. Schedules of the assessment.

A NEW form of general tax was introduced into our fiscal system by Henry II., in which eventually the land tax on the knight's fee, the tallage of royal demesne, and the other forms of direct taxation merged. This touched all moveables, reaching the landowner, through his cattle, farming stock, and corn and other produce of lands, and the burgher or townsman, through his furniture, money and stock-in-trade, and was first introduced into this country on the occasion of the Saladin tithe, in 1188.

A tax on moveables, levied in several countries in Europe, towards the expenses of the first crusade, had been collected by means of chests erected in the churches. Into these the contributories were required to put so much in the pound on the value of their effects and the debts of which they had a certainty of being paid. An oath had been required of them that the total was

justly summed up, and false swearing and fraud were punished by the penalty of excommunication. But in ancient, as in modern times, in taxation, oaths have ever been little regarded. The oath of the taxpayer never has formed the basis of fair taxation, except in connection with some power of verification.

Such a power was supplied in the system of inquest by jury, which, originally applied in ascertaining the legal and financial customs for the Domesday survey, had recently, in 1181, been adopted by Henry for the Assize of Arms, issued by him to enforce the old duty of going to the fyrd, that is, joining the expedition against an enemy, which never had merged in the feudal military service, and to renovate and rearm the old national militia. Under the Assize every freeman was required to provide himself with arms and armour according to his means; knights, according to the number of their fees; other freemen, according to their possessions in rent and chattels. And the value of rent and chattels was to be assessed by chosen knights and freemen in every hundred and borough, the number to be fixed by the king's justices.<sup>1</sup>

When, therefore, the second crusade, to expel Saladin from Jerusalem, commenced, and after king Henry had taken the cross, the national council held at Geddington resolved to levy towards the crusade a tenth of rent and moveables on all except crusaders, a precedent was ready for application in the assessment of the tax.

The ordinance according to which the tithe was to

<sup>1</sup> 'Per legales milites vel alios liberos et legales homines de hundredis et de burgis.' *Assisa de armis habendis in Anglia*, s. 9. *Benedictus Abbas*, i. 278; *Hoveden*, ii. 261.

be levied had been made by Henry in council at Le Mans, after his taking the cross. Its provisions were to the following effect :—

1. Every one shall give in alms this year the tenth of his rents and moveables. Except, in the case of knights, their arms, horses and clothing ; and in the case of the clergy, their horses, books and clothing and vestments and church furniture of every sort ; and except the jewels of clergy and laity.

2. The second section has reference to collection. This is to be made in every parish in the presence of the representatives of the church, the knights templars and hospitalers, the king, the baron and the clergy ; after excommunication denounced by the ecclesiastical authorities in every parish against the fraudulent. Then follows the jury clause :—‘ And if any one shall, in the opinion of those presiding at the collection, have given less than he ought, let there be chosen from the parish four or six freemen, who, on oath, shall state the amount which he ought to have stated ; and then he shall add what before was wanting.’

3. The third section contains an exemption in favour of the clergy and knights who had taken the cross, and would serve personally in the expedition.

4. The fourth section provides for the promulgation of the Ordinance in every parish.<sup>1</sup>

The method of taxation by means of grants of fractional parts of moveables, introduced into this country for the Saladin tithe, continued in use for about a cen-

<sup>1</sup> Benedictus Abbas, ii. 31 ; Hoveden, ii. 335. For the Latin text of the Ordinance, see Appendix I.

tury and a half. Sometimes the grant included rents and moveables ; sometimes, rents only, and sometimes, moveables of particular descriptions.

The fractional part granted varied in the earlier grants from a fortieth to a fourth. This fourth, an exceptional grant, formed part of the aid for the ransom of king Richard in 1193, and was charged upon every person in the kingdom, in respect of rents and goods ; while a fortieth, which is at the other end of the scale of fractional parts, was granted on two occasions—the first in 1201, when king John received for the crusade a fortieth of rents ; the other in 1232, when Henry III. received a general grant of a fortieth of moveables.

An early example of the use of this method of taxation is to be found in the seventh of the moveables of the barons exacted by John in 1203, on the ground that by their defection he had lost castles in Normandy.<sup>1</sup>

Again in 1207 the king exacted at the council of Oxford, for recovery of his dominions in Normandy and elsewhere, a thirteenth of moveables from the whole kingdom, charged upon every layman who had rent or chattels, at the rate of 1s. for every mercate, 13s. 4d. of annual rent, and 1s. for every 13s. 4d. in value of any sort of moveable chattels in his possession on the octave of Candlemas.<sup>2</sup>

Earls and barons were taxed upon the basis of sworn statements of the value of their rents and moveable chattels, made before the commissioners, by their

<sup>1</sup> Matt. Paris, ii. 98.

<sup>2</sup> Ann. Waverl., Ann. Monast. ii. 258. Matt. Paris, ii. 108. 'In Octavis Purificationis Beatae Mariae.' Any day between a feast and the octave was said to be within the *utras, octava*.

stewards and bailiffs. Every man, not earl or baron, was to swear personally to the value of his rents and chattels in such manner as the commissioners should think fit. And fair and full returns were enforced by penalties for fraudulent removal or concealment of chattels or transfer of chattels to the custody of another, or for under-valuation of chattels, viz. the total forfeiture of all the chattels of the offender, and his imprisonment during the king's pleasure.

Commissioners for the assessment of the thirteenth were appointed in every county, and the sheriff was enjoined to assist them in performance of their duty. Every hundred and every parish was required to be separately registered, to the intent that the commissioners might be able to answer for every township separately.

After the assessment of the tax by the commissioners in any hundred, city, or township, they were to cause the particulars of the assessment to be transcribed from their rolls, and deliver the same to the sheriff, who was to collect the tax in fifteen days. The rolls were to be retained safely in the custody of the commissioners till they should bring them to the exchequer. Lastly, an oath for the faithful performance of duty was required from all who in any way took part in the business in hand.<sup>1</sup> On this occasion the method of assessment by jury adopted for the Saladin tithe was not used.

In 1225 it was again employed, for the assessment of the fifteenth granted to Henry III. on his coming of age, in consideration of the re-issue of the charters, and

<sup>1</sup> Patent Rolls, i. 72.

for the defence of the kingdom, then threatened by Louis VIII.<sup>1</sup> This grant, made at the general council at Westminster, included all moveables, with the following exceptions:—1. For archbishops, bishops, abbots, priors and the rest of the clergy, earls, barons and knights, and freemen, not merchants, their books of all sorts, ornaments of churches and chapels, riding horses, cart and sumpter horses, and arms of all sorts; their jewels, vasa, utensilia,<sup>2</sup> larders, cellars, and hay; and corn bought for the garnishing of castles. 2. For merchants who will contribute a fifteenth of all their merchandise and moveables, the arms to which they are sworn,<sup>3</sup> their riding horses, their household utensils, and the food contents of cellar and larder, and 3. For villeins, the arms to which they are sworn, their household utensils, their flesh, fish, and drink, not for sale, and their hay and provender not for sale.

For the collection royal commissioners were appointed. The sheriff of the county was to summon before them all the knights of the county, on a stated day, at a stated place, and then and there they were to cause to be elected four knights in every hundred in the county, or more or less, according to the size of the hundred, who were to assess and collect the fifteenth, acting, not in the hundred in which they resided, but in the others adjoining.

Every person not earl, baron, or knight, was to

<sup>1</sup> Matt. Paris, ii. 268. Ann. Dunstap., Ann. Monast. iii. 93. Matt. Westm. p. 284.

<sup>2</sup> Vasis, utensilibus. Vasa may mean pots and pans; utensilia, anything necessary for use and occupation in a house, as household stuff, &c.

<sup>3</sup> Jurati ad arma, the local force armed under the Assize of Arms.



swear to the number, quantity, and value of his own moveables and those of his two nearest neighbours, and disputed cases were to be settled by the elected knights by means of a jury of twelve of the neighbours of the person assessed, or as many as they should consider sufficient for the inquiry. The stewards and bailiffs of earls, barons and knights were to swear to the value of the moveables of their lords in every township.

The fifteenth was to be paid in moieties, and was to be collected in every township by the reeve and four freemen, and by them paid to the elected knights, who were to bring the money to the commissioners, by whom it was to be placed in safety, either in a cathedral church or in an abbey or a priory in the same county, until further orders for remitting it. An oath for faithful performance of duty was to be taken by the elected knights, in the presence of the commissioners, and by the commissioners, before the sheriff and knights assembled on the day before mentioned.<sup>1</sup>

To sum up:—Sworn declarations of value are required. Disputed cases are to be settled by a jury. The assessment is by elected knights of the hundred. The collection is in the hands of the reeve and four freemen of the township.

The amount raised was 86,758 marks and 2*d.*, viz., 57,838*l.* 13*s.* 6*d.*<sup>2</sup>

In 1227, a year of tallage of demesne, the king

<sup>1</sup> Foedera, Record edn. i. 177.      <sup>2</sup> Stubbs, Const. Hist. ii. 549.

received a fifteenth from the religious orders and a sixteenth from the clergy.

In 1232, the year after the scutage of Bretagne, the king received a general grant from the clergy and laity of a fortieth. The freemen and villeins are stated to have joined in the grant; but the manner in which they may have been consulted, or how their consent was given, is not known.

The moveables in respect of which this fortieth was granted were specified as: All corn, ploughs, sheep, cows, pigs, horses, cart-horses, and horses used for agricultural purposes: '*De bladis, carucis, ovibus, vaccis, porcis, haraciis (haras, Fr. ; stud), equis caretariis (Fr. charette) et deputatis ad wainagium in maneriis.*'

The assessment was to be made in every township by the reeve and four of the most substantial freemen elected for the purpose, who were, on oath, to assess the fortieth on each individual in the presence of knights assessors assigned for the purpose. After which, the four freemen and reeve were to be assessed on oath by two freemen of the township. A schedule of particulars was to be made and delivered to the stewards of the barons, or their attorneys, or to the bailiffs of liberties, in order that the barons or lords of liberties might, if able and willing so to do, collect the fortieth. Where they were unwilling or unable, it was to be collected by the sheriff.

The sheriff was not to make profit in the collection, but deliver the whole amount received to the knights assessors at the safest township in the county, to be

placed by them in a safe place in the township. An exemption was granted for every man who had not moveables of the kind specified to the value of forty pennies, a quarter of a mark, at the least.

The fortieth of 1232 produced 16,475*l.* 0*s.* 9*d.*<sup>1</sup>

Five years after this, in 1237, a thirtieth of all moveables<sup>2</sup> was granted by the archbishops, bishops, abbots, priors, and clergy having lands not belonging to their churches, earls, barons, knights, and freemen for themselves and their villeins; to extend to all moveables as they should be in the autumn on the completion of the harvest, and include not only corn, ploughs, sheep, cows, pigs, horses, cart and agricultural horses, as in the case of the fortieth of 1232, but also '*all other cattle and goods,*' the following excepted viz., silver and gold, palfreys, sumpter horses, war horses, and rouncies,<sup>3</sup> and utensilia and vasa.

For every county four knights and a clerk were appointed commissioners. In every township four freemen were to be elected as assessors, and sworn to faithful performance of their duty; and all things were to be valued according to an ordinary and fair estimate and valuation.

The four elected freemen were to state the particulars of all chattels and their value to the commissioners, and to collect the tax according to their orders, and

<sup>1</sup> Stubbs, Const. Hist. ii. 549.

<sup>2</sup> Matt. Paris, ii. 395.

<sup>3</sup> The war horse is termed *dextrarius*, as led by the squire with his right hand; the *runcinus* or rouncey was the horse of an attendant or servant. Chaucer's seaman, in the prologue to the *Canterbury Tales*, '*roode upon a rouncey as he couthe.*' The palfrey was more particularly a lady's horse, or that of an ecclesiastic. The exemption thus included all riding and sumpter horses.

pay the proceeds to them ; and if necessary the sheriff was to assist them in distraining for the tax. The four elected freemen were to be assessed by four other men of the township chosen for the purpose by the commissioners.

An exemption was allowed in respect of poverty, similar to that for the fortieth in 1232: no poor man or woman was to contribute who had not in goods more than the value of 3*s.* 4*d.*<sup>1</sup>

The thirtieth of 1237 produced 22,594*l.* 2*s.* 1*d.*<sup>2</sup>

Before the close of the reign, in 1269, Henry III. received another grant of a fractional part of moveables from the laity, this time a twentieth.<sup>3</sup>

The assessments for this grant and the other grants of fractional parts of moveables in the reign of Henry III. were probably not very strictly enforced ; for in the following reign when, in 1275, the fourth year of Edward I., the first parliament of Westminster granted to the king a fifteenth, and the people were assessed *ad unguem*, i.e. up to the full value of property, the proceeding is characterised as unusual and unheard-of, ‘*inaudito more ad unguem taxatam* ;’<sup>4</sup> and in the next year, 1276, the king, willing to spare the poor, granted an exemption to all who had not of the value of 15*s.* in goods,<sup>5</sup> a considerable advance upon the exemptions from the fortieth of 1232 and the thirtieth of 1237.

<sup>1</sup> Feodera, Record edn. i. 232.

<sup>2</sup> Stubbs, Const. Hist. ii. 549.

<sup>3</sup> Chron. T. Wykes, Ann. Monast. iv. 225-7.

<sup>4</sup> Ann. Waverl., Ann. Monast. ii. 386. For the form of writ for the assessment and collection of the fifteenth, see Par. Rolls, i. 224.

<sup>5</sup> Ann. Winton., Ann. Monast. ii. 120.

In 1277 the king received, besides a scutage from the knights, a twentieth from the laity and clergy towards the expenses of the war with Llewelyn.<sup>1</sup>

The thirtieth of 1283 from the laity was charged upon all who had over half a mark, 6s. 8d., in chattels, and was assessed by twelve jurors in every neighbourhood. All moveables outside towns were taxed there locally; moveables within towns, by the burghers. The assessments appear to have been moderate.<sup>2</sup>

At this date, as before stated, the system of negotiation with separate sections of the community was exchanged for a system of general parliamentary grants, and tallage, the separate taxation of the towns and demesne, was discontinued.<sup>3</sup>

On the expulsion of the Jews by Edward in 1290, the clergy, to whom the expulsion 'was very pleasing,' granted a tenth of spiritualities, and the barons and laity, a fifteenth of all temporal goods, which, taxed according to the real value of goods, by twelve jurors in every hundred, resulted in a rigid valuation that caused grievous complaints. Nevertheless the assessments were used as precedents for the information of the commissioners for subsequent grants.

When the fruitful revenue from the Judaism was gone, the king was compelled to resort to more frequent demands for aid from his subjects, and taxation became very severe. The use of grants of fractional parts of moveables was continued during the remainder of the reign. And, in the grants, the

<sup>1</sup> W. Rishanger, Chron. p. 92.

<sup>2</sup> Ann. Dunstap., Ann. Monast. iii. 294.

<sup>3</sup> Ante, p. 55.

1290

proportion of one third to one half was, as far as possible, observed in the grant from the taxpayers 'living outside the cities, boroughs, and royal demesne,' as compared with the grant from the citizens, burgesses, and others of all the cities and boroughs, of whatever tenure and liberty (that is to say, irrespective of any question as to the situation of the town upon ancient demesne), and of the demesne.

In 1294 a tenth and sixth; in 1295 an eleventh and seventh; in 1296 a twelfth and eighth; and in 1297 an eighth and fifth, were granted.

*The Commissioners, and the Ordinance for the Assessment and Collection of the Taxes on Moveables.*

The practice in assessment and collection of these taxes was now settled as follows:—

A writ was issued for every county. This writ, addressed to the knights, freemen and whole community of the county, recited the grant and the appointment of two knights as commissioners to assess and collect the tax according to the form contained in a roll delivered to them, and ended with a direction to assist the commissioners.<sup>1</sup>

Commissioners.

The Ordinance.

The ordinance for assessment was in the form of an ordinance of the king in council. It recited that the commissioners for the county were not to be persons belonging to the county or having land there.

The commissioners were required by careful examination to cause to be selected from every township

<sup>1</sup> 'Taxatores assignati in singulis comitatibus Angliæ.'—Par. Rolls, i. 230.

four or two freemen, or less or more, according to the size of the township, the most trustworthy, responsible, and capable for the business. The freemen thus appointed assessors were to take an oath faithfully to assess all goods in field or house or elsewhere, 'en meson et dehors,' as existing at the time for which the grant was made, fairly taxing them at their full value, 'solonc leur vereie value;' and were to enroll, as soon as possible, all the parcels and the totals of the goods assessed, in an indenture, of which one part was to be delivered, under their seals, to the commissioners, and the other part, under the seals of the commissioners, was to be retained by them.

The Assessors.

For the assessment the following rules were given:—

All the goods of the clergy, as well as the laity, if not annexed to their churches, were to be included in assessment.

The following articles were to be exempted:—1. In counties—the armour, riding horses, jewels and clothes of knights and gentlemen and their wives, and their vessels of gold, silver and brass. 2. In cities, boroughs, and market towns: A suit of clothes for every man and another for his wife, a bed for both of them, a ring and a buckle of gold or silver, a girdle of silk in ordinary use by them, and a cup of silver or mazer from which they drink. 3. Everywhere, the goods of any person not amounting in the whole to 5s. in value.

Exemptions: in counties.

In towns.

The poor.

The commissioners, after receiving the indenture, were to go from hundred to hundred, and from town-

ship to township, as soon as they could, to see and inquire if the assessments were correct, and should they discover that any goods have been concealed or by gift or favour undervalued, they were to make the requisite additions to and complete the assessments according to their discretion in the most lawful manner they could, for the service of the king. And they were to report to the treasurer and barons of the exchequer the names of those who had trespassed against their oath. The goods of the assessors were to be assessed by freemen of the neighbourhood, not related to them, and assigned on oath for the purpose by the commissioners; the goods of the commissioners, by the treasurer and barons of the exchequer.

The tax was to be levied and collected as follows :—

Schedule  
of Assess-  
ment.

A schedule of assessment was to be made in duplicate by the commissioners, containing the name of every one taxed, and the amount with which he was charged. One of these was to be retained by the commissioners; the other was forthwith to be sent, under the seals of the commissioners, to the treasurer and barons of the exchequer. The tax was to be collected by the commissioners according to the form delivered to them by the king.

The commissioners and their clerks were not to take any recompense for anything appertaining to the business.

If necessary, a good and lawful person was to be sent into every county, sworn to the king to survey, see, inquire, and examine if the assessment had been made and levied well and faithfully in the form pre-



scribed, and that the people have not been wrongfully grieved or in any other manner damaged by the sheriff or other officers of the king, except only in payment of the tax.

The rolls of the fifteenth of 1290 as far as they applied to the particular county, a transcript of the ordinance, and a transcript of the form of oath they were to make, were to be delivered to the commissioners.

A writ was issued to the sheriff directing him to assist and cause his bailiffs and officers to assist the commissioners and their clerks in the levy of the tax.<sup>1</sup>

*The Schedules of Assessment for the Taxes on Moveables.*

Two of these schedules of assessment, for the borough of Colchester, are printed in the parliamentary rolls; one, for the seventh of 1295; the other, for the general fifteenth of 1301.<sup>2</sup> They show how comprehensive was this system of taxation when strictly applied. Every beast of the plough, ox, cow, calf, sheep, lamb, pig, and horse and cart; every quarter of wheat, barley, and oats, haystack, and woodstack; and all the little stock-in-trade of the local sea-coal dealer, pepperer, mustarder, spicer, butcher, fisherman, brewer, and wine seller, tanner, skinner, shoemaker, fuller, weaver, dyer, linendraper, girdler, glover and taselerer, tiler, glazier (verrer), carpenter, cooper, ironmonger, smith, potter,

<sup>1</sup> 'Forma taxationis octave et quinte regi concessarum.'—Par. Rolls, i. 239.

<sup>2</sup> 'Optima istiusmodi Taxationum specimina.'—Par. Rolls, i. 228, 243. These are from Mr. Astle's collection; some of the most interesting particulars they contain are printed in Appendix II. See also extracts from a taxation roll for the fifteenth granted 7 Edw. II. 1313.—Owen and Blakeney, Hist. Shrewsbury, i. 152.

and bowyer, are included. The money of the taxpayers, of which they seem to have had very little, their valuables, in the shape of silver buckles, spoons and cups, their suits of clothing, linen, beds, tablecloths and towels, brass pots and pans, basons and andirons or fire-dogs, are all put down and valued.

The seventh of 1295 had been granted by the cities and boroughs as against an eleventh granted by the baronage and knights, whereas the fifteenth granted in the parliament of Lincoln in 1301 was general. As might be expected, the assessment for the seventh was comparatively lighter than that for the fifteenth.

Henceforth there was but little material alteration in the method of assessment and collection for this kind of tax. A form of ordinance for the tenth and sixth granted to Edward II. at York in 1322, is printed in Appendix III. It is in effect similar to that for the eighth and fifth of 1297. The same form, almost verbatim, was used for the fifteenth and tenth of 1334; after which, this kind of tax was superseded by an arrangement which rendered a fifteenth and tenth a mere name for a sum, ascertained in amount, to be levied in the manner usual for these taxes on moveables.<sup>1</sup>

<sup>1</sup> The grants made in the first four decades of the fourteenth century were as follows:—In 1301 a general fifteenth; in 1302 a fifteenth; in 1306 a thirtieth and twentieth; in 1307 a twentieth and fifteenth; in 1309 a general twenty-fifth; in 1313 a fifteenth; in 1315 a fifteenth from demesne; in 1318 a twelfth from demesne; in 1322 a tenth and sixth; in 1327 a general twentieth; in 1332 a fifteenth and tenth; in 1334 a fifteenth and tenth.

## CHAPTER IX.

## THE DUTIES AT THE PORTS.

Origin of the customs. Their confirmation and limitation by Magna Carta. Quasi-parliamentary grant of the customs on wool, woolfells, and leather in 1275. The *maletoute*. It is suppressed by *Confirmatio Cartarum* in 1297. The *antiqua custuma* of 1275 are recognised. Commutation of prisage on wine of the foreign merchants for butlerage and the *nova custuma* in 1302. Refusal of the native merchants to commute.

ANOTHER ancient source of revenue in England consisted in exactions of toll at the ports from merchants importing or exporting goods. The origin of these exactions is unknown; but the reason for their existence is clear. The merchant in those predatory times, when every one was so ready and eager to fleece him that ‘*pillé comme un marchand*’ became subsequently a proverb, willingly paid, on entering the kingdom and on taking his merchandise out of it, toll to the king, for the necessary safeguard for himself and his merchandise, ‘*ineundo, morando et redeundo*,’ in port, on land, and on the seas. The toll was, in short, in the nature of a premium paid to the king for insurance. But in whatever manner these tolls may have commenced in England, they became subsequently definite in amount, acquired by continuance the validity allowed to that which has long existed, and so came to be termed ‘*consuetudines*’ or customs.

In the time of the Norman kings, the trade of England, insignificant in amount, was almost exclusively in the hands of foreigners, that is to say, the

Prisage of  
Wine.

Easterlings, the men of Flanders, Holland, and the Baltic coasts, and the men of Normandy and Picardy. Their ships were mere coasters, as were all ships before the invention of the needle; the principal import was the wine of France, while wool, skins and leather formed the principal exports. Of wine, a toll in the strictest sense of the term was taken by the king's officer from every ship having in cargo ten casks or more, on the arrival of the ship at a port in England, viz., one cask from a cargo of ten up to twenty casks, and two casks from a cargo of twenty or more, unless the toll formed the subject of a composition in the way of a money payment.<sup>1</sup> The original amount of the custom for wool is unknown. For merchandise of other kinds the payment exacted was probably a disme or quinzinne, a tenth or fifteenth on the value of the goods.<sup>2</sup>

1215.

Before Magna Carta the levies of toll at the ports had become customary at certain amounts or rates; but the merchant was liable to further exactions at the hands of the king's officers, until secured in his dealings by the 41st article of the charter, which suppressed the excessive tolls, while it recognised and therefore confirmed the ancient and just customs. 'Let all merchants,' says the charter, 'have safety and security to go out of England, to come into England, and to remain in and go about through England, as well by land as by water, for the purpose of buying and selling, without payment of any evil or unjust tolls, on payment of the ancient and just customs,'—'*sine omnibus malis tollis, per antiquas et rectas consuetudines.*'

<sup>1</sup> Madox, p. 525. Liber Albus, pp. 247, 248.    <sup>2</sup> Madox, p. 529 et seq.

The amount received from these ancient and just customs was paid by the principal collectors into the exchequer; and the statute of the exchequer, in 1266, provided that the principal collectors of the custom of wool should pay the money they received of the said custom, half yearly, at the two terms of Michaelmas and Easter, and make account from year to year clearly of all parcels received in any of the ports or other places of the realm, so that they might answer for every ship where it was charged and how much it carried, and for every other charge of the ship whereof custom was due, and for the whole receipt.<sup>1</sup>

For sixty years after the signing of the charter the customs recognised as ancient and lawful by the 41st article continued to be levied. But great irregularities prevailed in the collection of toll at the ports, and therefore when trade felt the impulse it derived from the crusades, the merchants were willing enough to compound with the king, for further protection of an increasing trade, at a higher rate of insurance. At their instance and request—'ad instantiam et rogatum mercatorum,'—the prelates, magnates, and communities granted to Edward I., in his first parliament, in 1275, the following duties on exports from England and Wales, under the name of customs, as in supersession of the 'consuetudines' under Magna Carta, viz.—

*The (Ancient) Customs.*

	<i>s.</i>	<i>d.</i>
Wool, the sack ( $\frac{1}{2}$ mark) . . . .	6	8
Woolfells, the 300 „ . . . .	6	8
Leather, the last (a mark) . . . .	13	4

<sup>1</sup> 51 Hen. III. st. 5, c. 6.

But, not satisfied with this, and pressed onwards by his fiscal necessities for the war with France, Edward exacted from the merchants, in 1294, an additional toll on wool, woollfells, and leather; and in 1297 seized all the wool in the hands of the merchants in order to enforce a ransom at the rate of 40s., that is, 3 marks the sack.

> This PRISE of wool to enforce a toll in infraction of the clause in Magna Carta, led to the insertion of an article in the famous Confirmatio Cartarum, 1297, whereby the new exaction of 40s. the sack on wool > was stigmatised as MALA TOLTA, an evil toll, and the consequent release of it by the king. But at the same time the duties of customs granted to the king in 1275 at the instance of the merchants, were recognised and established. Henceforth these duties were termed the 'ANCIENT CUSTOMS—antiqua custuma.'

A few years after this establishment of the ancient customs, Edward was compelled, in consequence of the heavy expenses of the wars in France and Scotland, to have recourse to further means of recruiting his revenue. In exercise of his royal prerogative, which he continued to maintain to be inclusive of the right to alter the customs by agreement with the merchants, he now effected a composition with the foreign merchants in respect of his prisage of wine. Prisage had proved peculiarly objectionable to them in consequence of the exactions of the king's officers, who, observing that the vessels in which wine was imported came to be built of larger size, while casks were made of smaller dimensions than theretofore in order to

diminish the prisage, in retaliation, applied to this new state of the wine trade rigorous exactions which rendered the merchant unable to calculate beforehand the probable outgoings in respect of his venture.

In these circumstances, when, in 1302, the king offered to commute his prisage of the wine of the foreign merchants for a fixed duty or rate, together with certain additional duties on wool and other goods, promising at the same time to give them increased privileges and advantages for their trade, they willingly closed with the offer. The assent of the merchants abroad was obtained by commission or in some other such manner, and the foreign merchants in England, for themselves and the merchants abroad, granted to the king the following—

ADDITIONAL DUTIES TO BE PAID BY FOREIGN MERCHANTS.

	1. <i>Butlerage.</i>	s.	d.	-
Wine, the tun . . . . .		2	0	
2. <i>The New or Small Customs.</i>				
Wool, the sack . . . . .	$\frac{1}{4}$ -mark, viz.	3	4	
Woolfells, the 300 . . . . .	„ „ „	3	4	
Hides, the last . . . . .	$\frac{1}{2}$ „ „	6	8	
Cloth, scarlet and dyed in grain . . . . .	the piece	2	0	
„ partly dyed in grain . . . . .	„ „	1	6	
Other cloth . . . . .	„ „	1	0	
Wax, the quintal . . . . .		1	0	
3. <i>Poundage.</i>				
All other goods and merchandise, exports and imports, on the £ value . . . . .		0	3	

1. The duty on wine was to be paid forty days after landing the wine, and was termed BUTLERAGE, as in commutation of the rights of the king's butler.

2. These additional duties were termed the NEW or

SMALL CUSTOMS, as opposed to the ancient or great customs granted in 1275—‘nova sive parva custuma,’ as opposed to ‘antiqua sive magna custuma.’

3. In collection of the poundage, credence was to be given to the merchants as to the value of merchandise imported, on the production of letters from their principals or partners—‘by letters which they might show of the same goods of their lords or companions;’ but should they not have any such letters, they were to be believed by their oath of the value.<sup>1</sup>

In May in the next year, 1303, the king endeavoured to obtain the consent of the native merchants to a similar arrangement regarding his prisage of the wine imported by them. Writs were issued to London and the other towns principally concerned, directing the mayor and sheriffs to send to a colloquium at York two or three citizens with full power to treat on behalf of the community of the town, inasmuch as the king had been given to understand that certain merchants of the kingdom, with a view to being quit of the king’s prisage and the enjoyment of certain privileges granted by the king to merchant strangers, desired to pay to the king for their goods and merchandise certain new duties and customs which the said merchant strangers pay to the king for their goods and merchandise within the kingdom. In this colloquium, to which forty-two towns sent representatives, the king’s proposal was carefully considered, but, meeting with strong opposition, ultimately, was rejected. The king, therefore,

<sup>1</sup> Recital, Statute of the Staple, 27 Edward III. st. ii. c. 26.



still continued to take prisage from wine imported by a native merchant.

The new customs on wine and merchandise formed in 1309 the subject of a petition to parliament, as in contravention of the provisions of Magna Carta. They were suspended for a time by the ordainers in the reign of Edward II., 1311, but were revived in 1322 by the king after the victory of Boroughbridge and the execution of Lancaster, were re-confirmed by Edward III. in 1328, and received legal sanction in the Statute of the Staple in 1353.

Such was the origin of (1) The ancient or great customs on wool, woolfells and leather; (2) The new or small customs payable, in addition to the ancient or great customs, by the foreign merchants; (3) Prisage of wine imported by denizens; (4) Butlerage, or tunnage on wine, payable, in lieu of prisage, by the foreign merchants; and (5) the poundage on goods inwards and outwards, payable by the foreign merchants.

These formed a permanent revenue for the crown, which was increased in after years by means of subsidies granted to the king for the time being, as opposed to the crown in perpetuity, which were 'customs' only in the sense of their being collected by the custom-house officers at the ports.

*Summary.*

## THE PORT DUTIES.

1215. The Great Charter. The merchant is to pay only the ancient and rightful customs, and not any evil tolls—  
'sine malis tollis.'
1275. Grant, at the instance of the merchants, of new duties on wool, woolfells, and leather under the name of customs.
1297. Confirmatio Cartarum. New exaction from wool suppressed as an evil toll. The new duties granted in 1275 adopted and confirmed as the 'ancient' customs.
1302. Prisage of wine of foreign merchants commuted for new duties (butlerage) on wine and on goods—the 'new' customs, by arrangement with the merchants.
1303. The native merchants refuse to commute, and continue liable to, prisage on their wine.

BOOK III.  
FROM THE SETTLEMENT OF THE FIFTEENTH  
AND TENTH IN 1334 TO THE CIVIL  
WAR, 1642.

---

CHAPTER I.  
DIRECT TAXATION.

- PART I.—DURING THE HUNDRED YEARS' WAR AND THE  
WARS OF THE ROSES.  
PART II.—UNDER THE TUDORS.  
PART III.—UNDER THE STUARTS.

- CHAPTER II.  
THE DUTIES AT THE PORTS.  
PART I.—DURING THE HUNDRED YEARS' WAR AND THE  
WARS OF THE ROSES.  
PART II.—UNDER THE TUDORS.  
PART III.—UNDER THE STUARTS.

- CHAPTER III.  
EXACTIONS BY WAY OF BENEVOLENCE AND BY MEANS  
OF MONOPOLIES. THE TARIFF OF HONORS.

- CHAPTER IV.  
THE SHIP WRITS.



## CHAPTER I.

### DIRECT TAXATION.

#### PART I.

#### DIRECT TAXATION DURING THE HUNDRED YEARS' WAR AND THE WARS OF THE ROSES.

##### SECTION I.

*From the Settlement of the Fifteenth and Tenth, in 1334,  
to the Imposition of the Tallage of Groats, in 1377.*

Settlement of the fifteenth and tenth in 1334. Amount of a fifteenth and tenth. Practice in local assessment and collection. Grants of fifteenths and tenths down to the peace of Bretigni, 1360. Recommendation of the war. The novel tax on parishes in 1371. Extraordinary miscalculation of their number. Return to the old form of fifteenths and tenths.

FOUR years before the hundred years' war with France commenced with the assumption by Edward of the title of king of France, an alteration was made in the form of the direct tax usually employed, which it is of supreme importance clearly to understand.

The general twentieth granted by the earls, barons, and commonalty of counties, and towns and demesne in 1327, the first year of the reign, had been assessed and collected in the usual manner.<sup>1</sup> But the fifteenth and tenth granted five years after this, in 1332, on the withdrawal of the writs for the collection of a tallage on demesne, though assessed and collected under writs

<sup>1</sup> Par. Rolls, ii. 425.

in the ordinary form, had been enforced with much more strictness than was usual ; while the taxors and collectors and their clerks and assistants were accused of acting in an arbitrary, unfair, and fraudulent manner, 'levying divers sums of money from many in the kingdom, that they might spare them in the assessment and collection, and extorting certain other sums from others under colour of office, applying the proceeds to their own use, and inflicting other hardships on the people.' Thus assessed and collected, the tax seemed to be four times heavier than the last fifteenth and tenth, and gave rise to considerable complaints.

In consequence of these, on the grant in the next year of another fifteenth and tenth, 'in order as far as possible to avoid the oppression, extortion, and hardships that had occasioned the complaints, and to promote the advantage and quiet of the people,' a power was inserted in the writs issued for the assessment and collection of the tax, which amounted to a direction to the royal commissioners to treat with the communities of the cities and boroughs, the men of the townships and ancient demesne, and all others bound to pay the fifteenth and tenth, and settle with them a fine or sum to be paid as a composition for the fifteenth and tenth. The sum thus fixed was to be entered on the rolls as the assessment of the particular township. And the taxpayers in the townships were required to assess and collect the amount upon and from the various contributors. Only in the case of a refusal to compound was the usual machinery of assessment and collection to be enforced ; and in that case the amount to be

levied was not to exceed the amount assessed for the fifteenth and tenth of 1332.<sup>1</sup>

Henceforth, from 1334, the sum thus fixed by composition as for the fifteenth and tenth granted in 1334, was accepted as the basis of taxation; and on the grant of a fifteenth and tenth it was usual to declare that they should be levied in the ancient manner, according to the ancient valuation,<sup>2</sup> that is to say, that there should not be any new assessment, but that every particular county and town should pay the usual sum.

In the aggregate the sums amounted to between 38,000*l.* and 39,000*l.*; and henceforth, as far as the exchequer is concerned, a '*fifteenth and tenth*' was practically a fiscal expression for a sum of about 39,000*l.*; and when a fifteenth and tenth was granted, every county knew the amount to be raised in the county for the fifteenth, and every city and borough, the amount to be raised therein for the tenth.

The method of assessment and collection, prescribed by an ordinance of assessment, was not in practice rigidly observed, and in process of time every particular county, city, and town assessed and collected the amount charged upon the district by means of the method they found most convenient to them.

Upon the basis of this settlement of the fifteenth and tenth in 1334, direct taxation mainly proceeded from this date until it became the practice to add to the grant of fifteenths and tenths a general subsidy.

<sup>1</sup> Par. Rolls, ii. 447.

<sup>2</sup> 'A lever meisme la somme en la manere come la darreine quinzisme a lui grantex feust levee, et ne mye en autre manere.'—Par. Rolls, ii. 148 (1344).

on land and goods. Changed from what the French term a tax *de quotité* to a tax *de répartition*, from what, had not the word at the present day a peculiar meaning, we should term a rate, to a fixed land tax, being, not the fractional grant on moveables it purported to be, but a stated sum divisible between certain districts, the tax in this form came to be regarded by the people almost as of constitutional right. When less than the sum for a full fifteenth and tenth was required, half a fifteenth and tenth was granted; and when a greater sum was required, it was granted under the name of two fifteenths and tenths, or as the case might be. All attempts to introduce other forms of taxation or to disturb the settlement of 1334 almost invariably failed. We see the dogged insistence of the Englishman in this matter prevailing in after times to turn the general subsidy or new rate of the Tudor period into another tax of a fixed sum. The parliamentary assessments of the commonwealth times continued the tradition. And when, after the Revolution, another attempt was made to introduce and establish the principle of rating in taxation, the property tax of William III., planted in the same soil, grew gradually to resemble the assessments, the subsidies, and the fifteenths and tenths in the form it attained of the fixed Land tax of the eighteenth century. To the present day, at the distance of five centuries and a half, the consequences of the arrangement made in 1334 for the local assessment and collection of the fifteenth and tenth are clearly visible in England.

As thus settled, the fifteenth and tenth was used as



a method of taxation on many occasions in the war down to the peace of Bretigni.<sup>1</sup>

In 1371 an attempt to introduce a new method resulted in signal failure. In consequence of the infraction of the treaty by Charles V., who, resuming the position of suzerain of Aquitaine, had summoned the Black Prince to Paris to answer for his taxation of the duchy, Edward had taken again the title of king of France. On announcing this to the parliament of 1371, the king added that he had been at great expense in sending out men, and that he had received news that the enemy was strengthening himself; on these grounds he applied to them for a grant.

The lords and commons, first turning to account the unpopularity of the government in consequence of the want of success of operations on the continent, obtained a practical dismissal of the bishops who held the posts of chancellor and treasurer. Great mischief, they represented to the king in an address to him, had befallen the state in consequence of the government being carried on by ecclesiastics whom it was impossible to bring to account, and it would be well, should it please him, that, for the future, sufficient and able laymen should be chosen and none other to hold the office of chancellor, treasurer, clerk of the privy seal, baron or

<sup>1</sup> The fifteenths and tenths granted after 1334 were:—One in 1336, three in 1337, to be collected in three years. Then came years of heavy taxation of wool. In 1344 two fifteenths and tenths were granted, for two years; in 1346 two more, for two years; in 1348 three more, for three years; in 1352 three more, for three years; and in 1357 a single fifteenth and tenth. Professor Thorold Rogers has noted grants on several occasions between the peace of Bretigni, 1360, and 1369. See *Hist. Agriculture and Prices*.

comptroller of the exchequer, or any important post of the kind. William of Wykeham resigned his post of chancellor and bishop Brantingham that of treasurer, and they were succeeded by sir Robert Thorpe and sir Richard le Scrope. 'After that many ways for an aid had been propounded and debated,' a subsidy of 50,000*l.* was granted, to be 'levied of every parish in the land 22*s.* 3*d.*, so as the parishes of greater value should contribute rateably to those of less value.'<sup>1</sup>

The parish, an ecclesiastical division of the country, formed of the township or cluster of townships which paid tithes to the parish church, had not hitherto been used as a fiscal division; and the government estimated the number of parishes in the kingdom at 40,000; but a marvellous miscalculation had been made. A month or two afterwards, on examination of the reports or certificates of the archbishops, bishops, and sheriffs returned into chancery for the purposes of the tax, it appeared that, in order to obtain 50,000*l.*, the rate for every parish ought to be extended from 22*s.* 3*d.* to 5*l.* 16*s.*, the number of parishes being in reality under 9,000. A great council was held at Winchester, consisting of four bishops, four abbots, six earls, six barons, and one member who had served in the last parliament for every constituency, and the necessary reassessment was made. The assessment was 50,181*l.* 8*s.* from 8,600 parishes. Chester was not included.

We have no information as to the origin of this curious miscalculation of the number of parishes; but, in the next year, the fifteenth and tenth, in the old

<sup>1</sup> Par. Rolls, ii. 303-4.

form, was used, and in 1373 two fifteenths and tenths were granted, to be collected in two years if the war should so long last. No grant of any fifteenth or tenth was made in the parliament of 1376, termed 'the good parliament;' and the next direct tax granted for the purposes of the war was 'a tax hitherto unheard of,' as it was termed by Walsingham, imposed by the parliament of 1377.

---

## SECTION II.

### *The Episode of the Poll Taxes, 1377-80.*

Imposition of the first poll tax. The tallage of groats of 1377. The graduated poll tax of 1379. Schedule of taxpayers. Imposition of another poll tax in 1380. The peasant insurrection. The real causes and the result of the insurrection.

IN January, in the absence of the king, who lay 1377. ill at Shene, the parliament was opened, under commission, by Richard of Bordeaux, prince of Wales, son of the Black Prince, who had died in the previous June. A fortnight before the meeting of parliament two bishops had been appointed to the posts of chancellor and treasurer, and the new chancellor used, in his speech on opening the parliament, the French language, in reversal of the practice which had usually prevailed since 1363, of using the native language.<sup>1</sup>

The king, he said, requested the advice, counsel and assistance of parliament in consequence of news received by him of the preparations made by the king

<sup>1</sup> Subsequently, in 1381, bishop Courtenay, the new chancellor, in succession to archbishop Sudbury, who had been murdered by the rebels in 1380, made his speech in English.

of France, under cover of the truce, for war by land and sea, and his overtures and alliances to and with those of Spain, Scotland, and others for the purpose of destroying the king and the kingdom, and abolishing the English language, which God forbid.

The estates separated; the commons applied to the lords for the assistance of a committee to advise them; and when the committee had been appointed, a discussion took place regarding the grant to be made. 'The ministers placed four courses before the commons: they might offer two-fifteenths and tenths, a shilling in the pound on merchandise, a land tax of 1*l.* on the knight's fee, or a tax of a groat on every hearth;' <sup>1</sup> and in the result parliament granted to the king a tax of 'four pence, to be taken from the goods of each person in the kingdom, men and women, over the age of fourteen years, except only real beggars.' They were unable, they added, to grant a greater subsidy, and prayed the king to excuse them on the ground of their recent losses on the sea and bad years which had happened of late.<sup>2</sup> In supplement to this the clergy granted a poll tax of 12*d.* from every beneficed person, and a groat from every other religious person, except mendicant friars.

The parliament ended in March. The king died in June, and was succeeded by his grandson, then eleven years old.

From a return of monies levied by the collectors of the TALLAGE OF GROATS in the different counties, cities,

<sup>1</sup> Stubbs, Const. Hist. ii. 437.

<sup>2</sup> Par. Rolls, ii. 364.

and principal towns in England, it appears that the sum received amounted to 22,607*l.* 2*s.* 8*d.*, and that 1,376,442 lay persons paid the tax. But Chester and Durham, having their own receivers, are not included in the account.<sup>1</sup>

The French continued to ravage the southern coast, burning the towns; Dartmouth, Plymouth, Winchelsea, and Lewes all suffered, and the towns in the Isle of Wight. In October parliament granted two fifteenths and tenths, and added, in the next year, a grant of an additional subsidy on wool and merchandise. But money flows slowly into the coffers of the custom house. The subsidy did not produce that 'present sum of money' which was required 'for instant operations on the continent;' and the advantages in rapidity of assessment and collection for which a poll tax is remarkable led to the imposition of another tax of that description.

Repealing the customs subsidy, parliament granted in lieu thereof a tax 'to be taken from the goods of certain persons throughout the kingdom,'<sup>2</sup> in the form, not of a simple poll tax like the tallage of groats of 1377, but of a graduated poll tax, which would be less open to objection on the ground of inequality and unfairness, inasmuch as the various taxpayers would be charged by reference to their rank, which in those days had a more direct relation to property than it has at present, their condition in life, or their property.

<sup>1</sup> Subsidy roll printed in the *Archæologia*, vii. 337. It will be observed that the sum raised does not correspond with the stated number of taxpayers.

<sup>2</sup> Par. Rolls, iii. 57.

The schedule of charge for this poll contains a classification of taxpayers which it may be interesting to give at some length.

The two dukes of Lancaster and Bretagne were charged each 10 marks, viz. 6*l.* 13*s.* 4*d.* Earls and countesses, widows, 6 marks, viz. 4*l.* Barons, bannerets, and knights who could spend as much, and baronesses and banresses, widows, three marks, viz. 2*l.* Bachelors (knights) and esquires who by statute should be knights, and every widow, dame, wife of bachelor or esquire as aforesaid, a mark and a half, viz. 1*l.* Esquires of less estate, and every woman, widow of such esquire, and substantial merchants, half a mark, viz. 6*s.* 8*d.*, and esquires having no possessions in land, rent or chattels, in service or following the profession of arms, a quarter of a mark, viz. 3*s.* 4*d.*

The Hospitallers<sup>1</sup> were charged as follows:—The chief prior, the same amount as a baron, viz. 2*l.*; every commander of the order in England, as a bachelor, 20*s.*; every other brother, knight of the order, 13*s.* 4*d.*; and every other brother of the order, as an esquire without property, 3*s.* 4*d.*

The legal profession, as follows:—Justices, of whatever bench, ex-justices, and the chief baron of the exchequer, 5*l.*; serjeants, and grand apprentices of law, 2*l.*; every other apprentice to the profession of law, 1*l.*; all other apprentices of less estate, and attorneys, 6*s.* 8*d.*

The commercial and trading classes, as follows:—

<sup>1</sup> On whom the lands of the Templars had been conferred on the dissolution of that order.

The mayor of London, the same amount as an earl, viz. 4*l.*; the aldermen of London, the same amount as barons, 2*l.*; the mayors of the great towns of England, also 2*l.*; and other mayors of the other small towns, according to the amount of their estate, 1*l.*, 10*s.*, or 6*s.* 8*d.*; all the jurates<sup>1</sup> of considerable towns (*des bones villes*), and great merchants of the kingdom, the same amount as for a knight bachelor, 1*l.*; all other substantial merchants, 13*s.* 4*d.*; all smaller merchants and artificers, 'who have gaine of the land,' according to the amount of their estate, half a mark, a quarter of a mark, 2*s.*, 1*s.*, or 6*d.*

In the rural population, every serjeant and franklin of the country was charged, according to his estate, half a mark, or a quarter of a mark. The farmers of manors, parsonages and granges, cattle dealers and dealers in all other mean merchandise, according to their estate, half a mark, a quarter of a mark, 2*s.* or 1*s.*

All advocates, notaries and proctors, married,<sup>2</sup> were charged as serjeants of the law, apprentices of the law, and attorneys, each according to his estate, 2*l.*, 1*l.*, or 6*s.* 8*d.*; pardoners and summoners married, each according to his estate, 3*s.* 4*d.*, 2*s.*, or 1*s.*

All hostellers who were not merchants, each according to his estate, 3*s.* 4*d.*, 2*s.*, or 1*s.*

Lastly, came a charge upon all persons not of the estates aforesaid:—Every married man, for himself and his wife, and every man and woman sole over the age of sixteen years, except real beggars, 4*d.*

<sup>1</sup> Jurati. Officers sworn for the government of corporations.

<sup>2</sup> The unmarried are taxed with the clergy. See p. 96.

Every merchant stranger, of whatever condition, was to pay tax, according to his estate, as others, denizens.

No person was to pay tax except in the place where he resided. And in cases where the charge was not fixed for certain in the schedule, the amount was to be assessed in the discretion of assessors and controllers appointed for that purpose.<sup>1</sup>

It may be interesting to add the scale adopted by the clergy, which was as follows:—For the archbishop of Canterbury, 6*l.* 13*s.* 4*d.* For bishops, mitred abbots, and other spiritual persons, peers, 4*l.*; others having benefice or office of the value of 100 (*sic*; qy. 400?) marks a year, 3*l.*; of the value of 200*l.* and under 100 (qy. 400?) marks, 2*l.*; 100*l.* and under 200*l.*, 1*l.* 10*s.*; 10*l.* to 20*l.*, 5*s.* All other beneficed clergy, 2*s.* Monks and nuns, and other men and women of any religious order, according to the value of the house to which they belonged, 3*s.* 4*d.*, 1*s.* 8*d.*, 1*s.*, or 4*d.*; and all unbeneficed clerks, 4*d.*, persons under sixteen years of age and mendicants excepted. All advocates, proctors, and notaries, unmarried, 3*s.* 4*d.*<sup>2</sup>

This graduated poll tax of 1379 was expected to yield over 50,000*l.* But the actual yield did not amount to half that sum. More money was urgently required to defend and preserve the king and kingdom from the continual endeavours of the enemy to destroy them and to eradicate entirely the English language (*d'ouster outtreement la Langue Engleise*). An

<sup>1</sup> Par. Rolls, iii. 57, 58.

<sup>2</sup> Wilkins, Concilia, iii. 141, 142.



expedition had been ordered to Brittany, and the lords and commons, while protesting that it was 'a grievous charge for them to bear,' granted a fifteenth and a half and a tenth and a half, to be levied in the same form and manner as the last two fifteenths and tenths.<sup>1</sup>

In November, 1380, parliament was again summoned under an urgent necessity for money. The expenses of the expedition to France had absorbed the proceeds of the last parliamentary grants. The pay of the garrisons of Calais, Brest, and Cherbourg was in arrear a year and a quarter. An expedition against Scotland was in the course of preparation. The crown jewels were in pawn, and the king was deeply in debt (*outrageusement endettez*); while the subsidy of wool which had been granted produced but little in consequence of the disturbances in Flanders. Under these circumstances a demand was made to Parliament for the large sum of 160,000*l*.

It was settled to raise 100,000*l*., of which the clergy, as possessed of a third part of the land of the kingdom, would pay one-third, leaving 66,667*l*. to be raised from the laity. As regards the means to obtain this sum, the commons were again advised by the prelates and lords, who, after a long consideration of the state of affairs, suggested for the purpose three kinds of taxes:—1. A grant of a certain number of groats from each person, male and female, throughout the kingdom, with a provision that the rich should help the poor. 2. An excise, for a certain term, on all merchandises, bought and sold in the kingdom, payable, on

<sup>1</sup> Par. Rolls, iii. 75.

sale, by the vendor, or 3. The grant of a certain sum to be levied by the old method of fifteenths and tenths. They added the remark that fifteenths and tenths were very grievous to the commonalty and a slow method of taxation, because of the assessment required, whereas such a tax as that they suggested, of four or five groats from every person, would produce a considerable sum for an immediate aid to the king, and everyone would well be able to bear it, because the rich would be compelled to aid the poor, the strong to help the weak; therefore, in their opinion, a groat tax would be the best as well as the least grievous tax.

The commons assented, and in the result a tax was granted of three groats from every lay person in the kingdom, male and female, of whatsoever estate or condition in life, over the age of 15 years, except real beggars. Every one was to be charged at the place of residence of himself, his wife and children, or at the place where he resided in service. And every artificer, labourer, and servant of every description was to be included in assessment, and charged according to the total of his goods: '*Que chescun de eux sois assis et taillez selonc l'affectant de son estat.*' The total amount to be paid was to be assessed in every township, and towards the payment of the sum assessed, persons of substance were, according to their property, to assist the poorer persons; but the most substantial was not to pay more than 60 groats, 20s., for himself and his wife; and no person less than a single groat for himself and his wife, that is to say, 2*d.* each.<sup>1</sup> The provision,

<sup>1</sup> Par. Rolls, iii. 90.

‘that the strong should help the weak,’ as, indeed, the whole plan of the tax, was borrowed from the French *fouage*, as imposed in 1369 and assessed in the *Langue d’oil* provinces—‘*le fort portant le faible*.’<sup>1</sup>

This tax stands prominent in fiscal history as the cause of the Peasant Insurrection.

For some time past, discontent had been seething in the lower classes, more particularly with reference to villeinage under the manorial system.

When the spoils of France, in the first part of the Hundred Years’ War, had proved to the English nobility the incentives to extravagance riches rapidly acquired almost always prove to be, and an eternal round of tournaments, feasting and display had involved them in an expenditure beyond their means, they opened for themselves a new source of revenue in the sale of freedom to their manorial serfs and exemptions from personal service to their villeins. In this way they had considerably increased the amount of free labour in the country ; but when, after the Black Death of 1349, which swept away such numbers of the population, the free labourers they had created demanded increased wages in consequence of the scarcity of labour, they endeavoured substantially to back out of the position in which they found themselves placed. At first they met the demands for higher wages by means of the statutes of labourers, which compelled, under a penalty, workmen, servants, labourers and others to work for certain fixed wages, and enacted that fugitive labourers should be branded

<sup>1</sup> Clamageran, *L’Impôt en France*, i. 391.

on the forehead with a hot iron. But they condescended to meaner tricks subsequently, when many of them endeavoured to cancel the instruments of manumission and exemption from service they had granted, setting the lawyers to work to pick holes in the charters of freedom, and the stewards of manors to give, in the manor courts, decisions in favour of their lords. The difficulties of this position had been intensified by the second great pestilence of 1361, which had lasted from August in that year until the following May.

Meanwhile the chivalry, as opposed to men fighting, not on horseback but on foot, were rapidly sinking in the estimation of the lower orders, and were no longer feared by many of the same class as those they now attempted to oppress. The ditch at Courtrai (1302), where the heavy armoured knights under Robert d'Artois had suffered so severely from the daggers and iron mallets of the Flemish bourgeoisie; the pitfalls and morass at Bannockburn (1314), in which the knights had been overwhelmed; the hillside at Crécy (1346), where the bowmen had stood at bay with such success against them; and the narrow road between the vineyards at Poitiers (1356), where they had been slain in troops—all these presented scenes that had taught the foot soldier a lesson. The array of battle had now a new significance to the English archer or man-at-arms. The insignia of the knight were no longer terrible to him, but marked his man, whose horse was to be frightened with bombards or maddened with arrows, in order that a rich prisoner might

be secured for ransom ; and many parts of England were full of soldiers returned from the wars in France, who, recently engaged in the capture of such rich prisoners, and familiar with the process of pillage in every form, were now turned into idlers without pay, food or clothing, and were ready enough to renew in England the acts of the *tard venus* in France, or to start a *Jacquerie* similar to that which had happened there two years after Poitiers. The victor of Crécy had died in a dishonoured old age. The popular Black Prince was no more ; and in lieu of victories and an inflow of foreign captives for ransom, we now had news of disasters to our arms at sea and on land. Such was the state of affairs.

The people generally were not, indeed, in want of necessaries ; but agitators were abroad, who, pointing to the fine houses, velvets and furs, spices, wines, and white bread enjoyed by the lord, and the rain, the wind, the rags, the pain, labour and hunger endured by the peasant, significantly asked, in the refrain of John Ball's lines—

When Adam delved and Eve span,  
Who was then the gentleman ?

In these circumstances nothing was wanting for an outburst of discontent against an effeminate, sensual, and degenerate aristocracy but some sharp motive for immediate action, some general cause of complaint to combine in revolt the willing scoundrels of the nation and all those who for various causes ranged themselves together as desolate and oppressed. It was supplied by the government. They knew that nothing, perhaps,

had tended more directly to render the nobles in France unpopular and induce the Jacquerie, than the taxes on salt, gabelle du sel, and the sale of all merchandise which king John had imposed upon the people in order to keep up the magnificent court with which he lived surrounded; and again, that only a few years before this the Black Prince had lost to us Aquitaine by the fouage or hearth tax he endeavoured to exact from the poor population of the Landes, to meet the expenses of his support of Don Pedro the Cruel. And yet now they chose, for the purpose of meeting the expenses of a disastrous campaign, a new poll tax, imposed upon the precedent of the novel and unpopular tallage of groats of 1377, and touching every one in the kingdom.

Commissioners, appointed to assess and collect the tax in the various counties and towns, were sworn to faithful performance of their duty; but so difficult did the collection prove to be, that it was necessary to get in the arrears by farming the tax. The farmers acted with rapacity and insolence. Endless disputes occurred regarding the limit of age, and the immediate cause of the outbreak in Kent is stated to have been an act very similar to that which caused Sicilian Vespers, viz. the attempt of one of the collectors to ascertain in a rude manner the age of a girl for whom exemption was claimed as under fifteen years.

The revolt was soon over. Within three weeks of its commencement Wat the Tyler, the leader of the Kentish men, had fallen under the mace of Walworth, and the king had granted those charters of freedom

that formed the real object of many of the insurgents.<sup>1</sup>

The charters, granted illegally, as in infraction of the rights of private property, were indeed subsequently revoked; but the peasant insurrection had its effect. During the next century and a half villeinage died out so rapidly that it became an antiquated thing, the landowners taking in many cases small money payments in lieu of service. The alteration in the management of estates which had commenced before this was continued, and in lieu of keeping their vast domains in hand and farming them by means of bailiffs or reeves, the landowners parcelled them out in farms to tenants, either with the stock thereon, which was at first the usual practice in consequence of lack of capital, or without. And, as regards taxation, we returned to the use of the old fifteenth and tenth upon the basis of the settlement of 1334.

<sup>1</sup> Bondus they blwn bost,  
*Nolentes lege domari*;  
Nede they fre be most,  
*Vel nollent pacificari.*

‘ They refused to listen to any terms until they were freed from their servile bondage, and obtained, in effect, charters of their freedom.’—  
On the Rebellion of Jack Straw, Political Poems and Songs, i. 224.

---

## SECTION III.

*From the Peasant Insurrection, 1380, to the end of the Hundred Years' War, 1453.*

Return to the old form of tax. The landowners take the whole burden of a fifteenth and tenth in 1382. Other grants made during the fourteenth century. New land tax of 5 per cent. on large landowners in 1404. A similar tax, at  $1\frac{2}{3}$  per cent. on a wider basis, in 1411. Novel tax on inhabitant householders in rural and urban parishes combined with a land tax on the fee in 1428. Grant of fifteenths and tenths in 1431 supplemented by a land tax on the fee, lands of freehold not fees, and rents seck and rent charges. The king releases the grant. Grant of a fifteenth and tenth in 1435, and, in supplement, a graduated tax on income from lands, rents, and annuities and offices of freehold which are brought into charge. Attempt by the commons to tax the clergy. Grant, in 1450, of another graduated tax on income from lands, rents, annuities, and offices and fees. Copyhold estates are brought into charge. Jack Cade's rebellion. End of the Hundred Years' War.

AFTER the failure of the attempt made to introduce into this country a new system of taxation by means of poll taxes upon a French model, the fifteenth and tenth continued to be, in practice, the form of taxation ordinarily used. But in 1382 the landowners, on account of the poverty of the country, took upon themselves the whole burden of a fifteenth and tenth, in the following manner. The sums levied on the occasion of the last fifteenth and tenth were to be assessed, in the various districts, upon the landowners only—'dukes, earls, barons, bannerets, knights, esquires, and all other secular lords of manors, townships, and other places'—in respect of the total amount of their crops and cattle, or the total amount of the profits of all their demesne lands, in every township or other place; the clergy



also were to pay in respect of all their temporalities acquired since the taxation of pope Nicolas in 1291,<sup>1</sup> a precedent which was followed in taxation subsequently. But only for this occasion, 'for reverence of God and for the support, aid, and relief of the poor commonalty, who appeared to be weaker and poorer than theretofore,' was a tax so unusual granted. It was not to be taken as a precedent for charging thereafter the landowners otherwise than they formerly had been and ought reasonably to be charged.<sup>2</sup> The allusion to the reverence of God had relation to the destination of the money collected; the proceeds were to be handed over to Henry le Despenser, the warlike bishop of Norwich, 'for the service of God and the holy church in the crusade granted to him by pope Urban;'<sup>3</sup> in other words, for his year's campaign in France against the anti-pope and for the relief of Ghent.

Next year parliament reverted to the old system, and granted a fifteenth and tenth, or more precisely, two half-fifteenths and tenths, '*to be levied in the ancient manner.*'<sup>4</sup> This was followed by grants, in 1384, of half a fifteenth and tenth and of two fifteenths and tenths, one of which was afterwards remitted; and this form of taxation continued in use thenceforth, through the period of truce with France after 1389, down to abdication of the throne by the king in 1399.<sup>5</sup>

<sup>1</sup> The temporalities of the church acquired before that date were assessed according to that taxation and included in the clerical grant.

<sup>2</sup> Par. Rolls, iii. 134.

<sup>3</sup> Ibid. iii. 145, 146.

<sup>4</sup> Ibid. iii. 151.

<sup>5</sup> Par. Rolls, iii. 167, 185, 204, 221, 244, 285, 301, 330, 368.

In the first half of the fifteenth century new taxes were occasionally proposed, either alone or as additional to fifteenths and tenths.

In 1404, the sixth year of Henry IV., parliament discussed and probably voted a new tax on land, which was confirmed and enacted at Coventry, in October,<sup>1</sup> in the next parliament, termed 'the unlearned parliament,' from the absence of lawyers, in consequence of a direction by the king, in the writs of summons, that no lawyers should be returned. The French threatened the coast, the Welsh rebellion under Owen Glendower was in full blaze, and the king was greatly in want of money. The new tax was additional to two fifteenths and tenths. It was granted by the lords temporal, for themselves and the ladies temporal and all other temporal persons, and touched only the large landowners possessing, in land or rent, to the value of 500 marks a year or upwards. The rate was 5 per cent., 1*l.* for every 20*l.*, and the tax was to be levied at Christmas.<sup>2</sup>

Seven years after this, towards the close of the reign, the parliament of 1411 granted another land tax, similar to that of 1404, but imposed upon a broader basis. On this occasion no grant of a fifteenth and tenth was made, and the land tax stood alone. It touched all landowners, having in land or rent to the value of 20*l.* a year net—'oultre les charges et reprises duement trovez,' and upwards; the rate was one and two-thirds per cent., viz., 6*s.* 8*d.* for every 20*l.* clear

<sup>1</sup> Stubbs, Const. Hist. iii. 46.

<sup>2</sup> Par. Rolls, iii. 546.

of all charges. Care was taken that the grant should not be treated as a precedent for the future.<sup>1</sup>

The expenses of the war with France did not at this date press heavily upon the people of England generally; for the war, conducted upon the principle of pillage and ransom, was, to a certain extent, self-supporting, and the king was liberally assisted in the contest by archbishop Chichele and the church. The question as to the resumption into lay hands of some portion of the overgrown acquisitions of the church was assuming formidable proportions. A note of warning had sounded in the proposition started in the lack-learning parliament for the appropriation of the land of the clergy for a year for the purposes of the war. The alien priories had been taken into the king's hands in 1414; and the archbishop, hoping to divert the attention of the nobles from the land question at home by engaging them in schemes of foreign conquest, took care that his plan should not be frustrated by lack of means.

After the victory of Azincourt, October 23, 1415, king Henry V. had, in addition to the life grant of the customs subsidies, a grant of a fifteenth and tenth, to be levied in the accustomed manner; and no innovation in taxation was attempted during his reign of nine years—1413–1422.

Six years after his death, in the second session of the parliament of 1427–28, a novel kind of tax was granted for the prosecution of the war with France, the novelty consisting in the combination of a new house tax with a tax on the fee.

<sup>1</sup> Par. Rolls, iii. 648.

The house tax was imposed upon all inhabitant householders in certain parishes as follows:—1. In rural parishes. All inhabitant householders within any parish having ten persons holding household there, were to pay, where the parish church was not rated at ten marks per annum, a single 6*s.* 8*d.* of their moveable goods; and where the church was rated at ten marks, 13*s.* 4*d.*, and so on to ‘ye hiest extente afore the time made after ye rate.’ 2. In urban parishes. The inhabitant householders of every parish within cities and boroughs having ten persons holding household there, if the parish church was of the annual value of 20*s.*, were to pay 2*s.*, ‘and so above, after ye rate to ye hiest value of parish churches be due inquiring yereof to be had.’

The tax on the knight’s fee was imposed upon every person holding immediately by a whole knight’s fee, who was required to pay 6*s.* 8*d.*, ‘and so after ye rate to ye fourthe part of a knyghtes fee.’<sup>1</sup>

Three years after this, in 1431, a grant of a whole fifteenth and tenth and the third part of a whole fifteenth and tenth, was supplemented by the grant of a tax on the knight’s fee and a corresponding tax upon freeholders of lands held by other service than knight’s service; and a new class of taxpayers was introduced in persons possessed of rents, not as landlords, but by reason of a charge upon the land by deed. The taxes were as follows:—

1. Land tax on the fee. All persons holding manors, lands, or tenements by knight service, in-

<sup>1</sup> Par. Rolls, iv. 318.

cluding spiritual persons and persons holding lands to their use, as regards possessions acquired since the taxation of pope Nicolas in 1291, or by similar tenure but by less service than the service of a whole knight's fee, down to and including the tenth part of a knight's fee, at the rate of 20*s.* the fee.

2. Land tax on freeholds not fees. All freeholders (including spiritual persons as in the case of the tax on the fee) of manors, lands or tenements held by other service than knight service, or seized of any RENT SECK or RENT CHARGE<sup>1</sup> of the annual value of 20*l.*, after deducting expenses and necessary charges, 20*s.*, and according to that rate for any less annual value down to and including 5*l.*

The two classes of taxpayers were kept separate. No person charged on the fee was to be charged to the other tax, and vice versâ, and 20*s.* was to be the maximum of charge for all but those charged on the fee.

Commissioners, to be appointed by the council, were to make inquisitions in counties, cities, and boroughs, and certify the inquisitions to the exchequer, stating the names of the contributors, their place of abode, and their rank and condition in life. And the tax was to be collected by the sheriffs of counties.<sup>2</sup>

This *device to form a new roll of taxpayers* from land did not succeed. A careful provision that no one

<sup>1</sup> Rent seck, *reditus siccus*, is rent reserved by deed without any clause of distress; rent charge, rent issuing out of land specially charged by deed with a clause of distress. The ordinary rent of a tenant is recoverable by distress as of common right.

<sup>2</sup> Par. Rolls, iv. 370.

should, after paying the tax, be put to loss or prejudice by force of the inquisitions, proved insufficient to allay the fears of those who regarded the assessment as likely to be used for future purposes. Difficulties soon arose in regard to the inquisitions. It was discovered that 'divers ambiguities, doubts, and grievances might arise to the king and to his liege subjects by the levy and execution of the aforesaid taxes;' and in the result, in the parliament of 1432, the king, in response to a petition of the commons on the subject, released the grants, and ordained that 'all the commissions, inquisitions, briefs, and returns relating to them should, one and all, be entirely cancelled, taken out of his courts, and held not to be of record, so that none of them should remain in many manner of record, or be a precedent in future times.'<sup>1</sup> Half a tenth and fifteenth, with certain customs subsidies, were then granted to the king.

1435. Four years after this, after the defection of duke Philip of Burgundy, who now joined France, preparations were made for the resumption of war in the next year. For these a grant was made of a fifteenth and tenth and a graduated income tax.

A fifteenth and tenth had not always produced the sum of between 38,000*l.* and 39,000*l.* intended by the settlement of 1334. The effective produce had often been diminished by remissions or exemptions allowed for various reasons to particular districts or particular towns. For instance, in 1389, when the poor lieges of the counties of Northumberland, Cumberland, and

<sup>1</sup> Par. Rolls, iv. 409.

Westmoreland, who, 'ravaged by the French and Scots, were greatly impoverished and some of them utterly destroyed,' had prayed for remission of arrears of the ferm and the last fifteenth, the king had granted the petition;<sup>1</sup> and in 1432, when the landowners of the town of Malberthorp, in Lincolnshire, which 'had been and still was utterly destroyed and wasted by the overflowing of the water of the sea,' had prayed for remission of taxation for ten years, it had been granted for two years.<sup>2</sup> And eventually a practice became established of allowing, in the grant of a fifteenth and tenth, a certain sum, which was expressly deducted 'from the sum that the fifteenth and tenth attained unto, in part relief and discharge of the poor towns, cities, and boroughs desolate, wasted or destroyed, or over greatly impoverished, or else to the said tax over greatly charged.' This sum in relief was partitioned out between the various shires, including the cities and boroughs which were shires incorporate,<sup>3</sup> rateably according to the proportion the shire paid of the whole fifteenth and tenth. After which, the sum allowed to the shire was portioned out by parliamentary commissioners, being a lord and the two knights of the shire, or the two citizens or burgesses representing the city or borough being a shire incorporate, between the decayed towns, cities and boroughs, or parishes, or

Allowance  
for de-  
cayed  
towns.

<sup>1</sup> Par. Rolls, iii. 270.

<sup>2</sup> Ibid. iv. 385. This town, it may be added, to show how minute was the subdivision of the tax, 'of olde tyme had been charged at every graunt of any hole taxe to our sovereign lord to the sum of 6*l.* 14*s.* 5½*d.*'

<sup>3</sup> These were, in 1432: London, Bristol, which had been a county since 1373; York, since 1396; Newcastle-on-Tyne, since 1400; Norwich, since 1403; and Lincoln, since 1409.

wards, as the case might be, certifying those to be relieved and the amount of relief, under sealed letters to the collectors of the fifteenth or tenth, who made an allowance in accordance with the certificates. This was the settled practice from 1432,<sup>1</sup> and at this date the sum allowed was 4,000*l*.

The fifteenth and tenth granted in 1435 was subject to a deduction of 4,000*l*. on this account, and the city of Lincoln and the town of Andover were expressly exempted from the tax <sup>2</sup>

For the graduated income tax, granted with the fifteenth and tenth, all annuitants under grants of annuities not charged upon any freehold, and persons deriving income from offices of freehold, were brought into charge,<sup>3</sup> and it was declared that all persons to whose use any lands were held should be charged in respect of the lands. The greater part of the lands in England had, during the civil commotions in the reigns of Richard II. and Henry IV., been conveyed to uses, a system which, originating in fraudulent feoffments or conveyances to defeat creditors, had been adopted by the church, in order to avoid the provisions of the statutes of mortmain, and subsequently by the land owners generally, in order to prevent the forfeiture of lands and to retain their estates in the family. For where A held land, though 'to the use of' B, his tenure or holding remained unaltered by anything that might happen to B. The taxing act of this year anticipated

<sup>1</sup> Par. Rolls, iv. 425 ; v. 142, 144, 228, 497, 623 ; vi. 438, 442, 514, &c.

<sup>2</sup> Ibid. iv. 487.

<sup>3</sup> An OFFICE is a right to exercise an employment, public or private, as in the case of bailiffs, receivers, and the like.



for fiscal purposes the statute of uses of Henry VIII., which transferred these uses into possession.<sup>1</sup>

The tax was imposed upon every person seised of manors, lands, tenements, rents, ANNUITIES, OFFICES, or any other possessions temporal, as of freehold, to his own proper use, or of any other person or persons to his use. And the charge began at a clear yearly value of 5*l.* net, 'over the reprises and charges,' for which the charge was 2*s.* 6*d.*, and so for every 20*s.*, 6*d.* up to and including 100*l.* of yearly value. For incomes of over 100*l.* and up to 400*l.* it was at the rate of 8*d.* for every full 20*s.* above 100*l.* For incomes of 400*l.* or more, 2*s.* in the pound, unto the highest value of the said possessions.

The commissioners for the tax were to be named by the council, and they had power to summon all freeholders under the rank of baron and examine them on oath of their freehold in every shire. Barons and lords of a higher degree than baron, were to be examined of their freehold before the chancellor and treasurer or other persons specially appointed by the king, and were to be charged according to their examination.<sup>2</sup>

A similar distinction in taxation between class and class was also maintained, at this date, as between the counties and the towns: the counties objected to the presence of a bourgeois collector. It was the practice, as regards the collection of tenths, for the city and borough members, on coming up to the meeting of parliament, to deliver into the king's chancery the names of the persons to be appointed collectors for the

<sup>1</sup> 27 Hen. VIII. c. 10.

<sup>2</sup> Par. Rolls, iv. 486.

city or borough, who, when appointed by the king by his letters patent, became accountable for their receipt directly to the exchequer. A similar practice may have prevailed as regards the collectors of the fifteenths in the counties, but in consequence of the remissness of the knights in sending in names or other causes, it happened that not unfrequently recourse was had to the city and borough list of names, and the nominees of the burgesses were appointed to be not only collectors of the tenth in the city or town for which their names had been returned, but also collectors for the fifteenth in the county in which the city or town was situated. This course was detrimental to the interests, 'to the great loss and damage,' of the county. The commons, in 1439, petitioned the king in parliament for redress, and the king answered that 'no man dwelling within any city or borough' in which the practice of sending up names for appointment as collectors as aforesaid prevailed, should be appointed collector of the fifteenth of the shire without a property qualification in the shire, outside the town, of 5*l.* per annum, 'unless he may spend in the shire, out of the said city or borough, in lands or tenements to the value of 5*l.* by the year, clear of all charges and deductions.'<sup>1</sup>

The king appears to have been desirous to appoint the collectors selected by the representatives of the county or the town as the case might be, and did not interfere in questions relating to local assessment. For instance, in the case of Oxford, in 1389, the devout orators, chancellor, guardians, provosts, masters, and

<sup>1</sup> Par. Rolls, v. 25.

scholars of the university, who had purchased, since the assessment of pope Nicolas in 1291, a great part of the city, petitioned that, inasmuch as their tenants were charged to the tenth and paid according to the amount of their moveables, they might not be charged in respect of their rents derived from the tenements occupied by the tenants. A counter petition was presented by the commons, praying that the university might not be discharged from payment of such manner of taxes, 'to the great destruction of the poor burgesses of the said city;' but no order was made in response to the petitions.<sup>1</sup>

In 1449 we find, for the first time, an admission by the commons that the fifteenth and tenth upon the settlement of 1334 was unsuited to the times. Only half a fifteenth and tenth was granted at first, and from this 3,000*l.* was to be deducted for decayed towns, being at the rate of 6,000*l.* in lieu of the 4,000*l.* theretofore allowed, and the city of Lincoln and the town of Great Yarmouth were specially exempted. A similar deduction was allowed from another half-fifteenth and tenth subsequently granted; and thenceforth the sum of 6,000*l.* was always allowed for this purpose; and the effective produce of a fifteenth and tenth was reduced to a sum of between 32,000*l.* and 33,000*l.* The other tax for the year was a renewal of the poll tax on aliens.<sup>2</sup> An attempt to tax the clergy, by the grant of a noble from every stipendiary priest, was subsequently nullified by a vote of the tax in convocation.

<sup>1</sup> Par. Rolls, iii. 276.

<sup>2</sup> Par. Rolls, v. 142, 144.

1450.

In the next year the commons having regard to the universal poverty and penury of the people, declared themselves unable to—‘they could not and dared not in any wise’—charge the people with the usual taxes; and on that ground made no grant of any sum by the way of fifteenth and tenth. An Act was passed for the resumption of all grants of demesne made since the accession of the king, though with numerous exceptions and reservations, and another graduated income tax was granted.

This tax stood upon a broad basis. It included all freeholders of lands, tenements, rents, services, annuities, offices, FEES, PROFITS, or COMMODITIES within the kingdom to the yearly value of 20s. clear of charge, ‘commodity’ being a wide term to include any interest, advantage or profit. And all annuitants for term of life in any annuity not to be taken at any place certain, to the yearly value of 20s.; all COPYHOLDERS and customary tenants of any manor for life or ‘to hym or to eny of his heirs, after the custom of maner;’ and all persons having any office, wages, fee or fees, for a term of years or otherwise than of an estate of freehold, were brought into charge.

The rates were as follows :—For a yearly value of 1*l.* and up to and including 20*l.*, 6*d.* in the pound; over 20*l.*, and up to and including 200*l.*, 1*s.* in the pound; and over 200*l.*, 2*s.* in the pound.

All persons having less than a yearly value of 1*l.* were exempted, and persons holding offices, wages, or fees for a term of years or less than freehold, up to a value of 2*l.*

Three knights and a squire were appointed treasurers and receivers, and were to take 4s. a day each for their wages.

This grant was to be considered exceptional, and the commons prayed the king that it might 'not be taken in any example hereafter, but as a thing granted for the defence of the realm, in the king's most grettest necessity.'<sup>1</sup>

In the manifesto of complaint issued by Cade, the leader in the Kentish rebellion, which broke out in June, heavy taxation formed one of the items of complaint, and more particularly the illegal appointment of collectors of taxes ; and in the course of the rebellion lord Saye and Sele, who had been the king's treasurer since October, 1449, and was peculiarly obnoxious to the people, was seized by Cade, in London, on July 4, and beheaded.

Cade's  
Rebellion.

When parliament met in November they found the subsidy as yet unpaid ; the commissioners and the sheriffs of counties had proved lacking in diligence, and the persons chargeable had failed to attend to be examined. Writs were therefore sent to the sheriffs, commanding them to make open proclamation in places convenient, requiring the several commissioners and all persons chargeable to the subsidy to attend at certain stated days and places to examine and be examined. The attendance of the commissioners was secured by the allowance of 'a reasonable daily reward for their labour and costs,' and a penalty of 20*l*.

<sup>1</sup> Par. Rolls, v. 172-4.

for non-attendance; and that of persons chargeable, by a penalty of treble duty.

The sheriff, as might be expected, was pulled up smartly. Should he or his deputy fail to attend at the appointed day and place, to assist the commissioners and execute their precepts and warrants, he was to be liable to imprisonment and fine and ransom with the king.

The taxpayer was only required to attend before one set of commissioners, who were to examine him of 'all the livelihood that he had in all the shires of the realm,' and then, by that examination, he was to be quit and discharged of examination for his premises in all other places. And the limit of exemption was extended, for freeholders and copyholders, to 2*l.*, and for persons having office, wages, fee or fees, term of years or otherwise, to 3*l.*<sup>1</sup>

July 1453. In September, 1452, an expedition under the veteran Talbot recovered Bordeaux; and in the next year, the king received, in addition to a life grant of a poll tax on aliens, a fifteenth and tenth, with the usual deduction of 6,000*l.* for decayed towns.<sup>2</sup> But the Hundred Years' War was soon to end; for, after the death of Talbot, before Châtillon, near Bordeaux, the French rapidly recovered the conquests we had recently made in that quarter; and we were left, at the end of the war, with Calais and Guisnes as all that remained to us of our possessions on the continent.

Contests at home soon succeeded the contests abroad. The illness of the king, in the autumn, raised

<sup>1</sup> Par. Rolls, v. 211.

<sup>2</sup> Ibid. v. 228.

the question of regency between the queen and the duke of York; and the birth of an heir to the throne defeated the hopes of the duke peacefully to succeed to the crown upon the death of Henry. Clouds gathered quickly, and the storm burst on May 22, 1455, when the first battle in the contest for land between the partisans of the Houses of York and Lancaster occurred at St. Albans.

---

#### SECTION IV.

##### *Direct Taxation during the Wars of the Roses.*

Fifteenths and tenths as settled in 1334 continued. Attempt, in 1463, to alter the tax. Failure of the attempt. Grant, in 1472, of 13,000 archers for the expedition to France and an income tax of 10 per cent. for their pay. Failure of the tax. Attempt to introduce a new form of subsidy. The 'diffuse and laborious' Act for the subsidy. Failure of the tax. In 1482, a fifteenth and tenth granted, together with an increased poll upon aliens.

THE expenses of the contest between the landowners fell principally upon the land, the victorious party confiscating the lands of the vanquished; and a fifth part of the whole of the land of England is said by Fortescue to have passed thus, at one time or another, into the hands of Edward IV. The history of direct taxation in this period is chiefly remarkable for the attempts made in 1463 and 1472 to alter, practically, the settlement of 1334, and the pertinacity of the people in maintaining, in its integrity, the old system of taxation by means of 'fifteenths and tenths,' which, as a rule, continued to be the form of tax employed, with the usual allowance of 6,000*l.* for the relief of decayed

towns. The yield of a fifteenth and tenth, with this deduction, may, at this date, be taken at 31,000*l*.

1463.

In 1463, for the hasty defence of the realm, a sum of 37,000*l*. was granted to Edward IV., to be levied in the following manner:—Part of the sum, viz., 31,000*l*., was to be levied and charged precisely in the same manner as the last fifteenth and tenth, with the deduction of 6,000*l*. for decayed towns. Every district was to pay the same sum as before, and it was to be assessed upon the contributors by assessors appointed in the usual way. But in their assessments, the assessors were required to observe a new limit of exemption, which freed from tax all persons not possessed of land or rent to the yearly value of 10*s*., or goods and chattels to the value of 5 marks.

The residue of the said sum of 37,000*l*., viz. 6,000*l*., was to be levied in a novel manner. Every shire, and town being a shire incorporate,<sup>1</sup> was to be charged after the rate of the deduction allowed in respect of decayed cities from the last fifteenth and tenth; and, in the shire, the sum charged was to be levied by a rate on the inhabitants having landed property or rents to the yearly value of 20*s*., or goods or chattels to the value of ten marks. The assessment was to be in the hands of royal commissioners; the collection was to be made by collectors appointed by the crown; and the certificates of assessments were to state the names of the persons assessed and the sums charged upon them.

<sup>1</sup> London, Bristol, York, Newcastle-on-Tyne, Norwich, and Lincoln, (see ante, p. 111, note 3), and Kingston-on-Hull, since 1440; Southampton, since 1448; Nottingham, since 1449; Coventry, since 1451; and Canterbury, since 1461.



By this new plan, therefore, an attempt was made to recoup the crown, in the collection of fifteenths and tenths, the amount of the allowance made to the shires for decayed towns; to alter the incidence of the tax by means of a new limit of exemption; to introduce the principle of a progressive charge; to abolish the system of local assessment and collection, by letting in the king's assessors and collectors, and, in short, to revise the settlement of 1334. But perhaps the most important practical objection to the plan was derived from the new roll of taxpayers it would place in the king's hands for future use.

This attempt at innovation the king was compelled almost immediately to abandon. He remitted the 6,000*l.*, and it was 'ordained and established' that the 31,000*l.* should be 'paid, had, and levied only by the name of a fifteenth and under the general form and order of a fifteenth theretofore used and accustomed, over the deduction of 6,000*l.*, and not by or under any other name, order, or form, the said Act notwithstanding.'<sup>1</sup>

Nine years after this, in 1472, another attempt was made in the direction of reform of taxation. In the previous year Edward had defeated and slain Warwick at Barnet, and by the battle of Tewkesbury had made himself master of the realm. He now turned towards France and, in league with Charles the Bold of Burgundy, a country which, with Flanders annexed, was now a formidable rival to France, had stipulated to pass the seas with an army of over 10,000 men. The

<sup>1</sup> Par. Rolls, v. 498.

people were not slow to take up the case against 'our ancient enemies;' and parliament willingly made a grant to the king for the hasty and necessary defence of the realm, in loving assistance from his true subjects — 'to assiste your roill astate, ye verrailly extendying in youre princely and knyghtly corage, with all diligence to youre highnes possible, all youre bodely ease leyde apart, to resist the seid confedered malice of youre and oure seid ennemyes, in setting outwarde a myghty armee, able by the helpe of God to resiste the said ennemyes.'

The grant was of 13,000 archers to serve one year, every of them to have 6*d.* by the day for wages. For the payment of these wages the commons and lords made separate grants. The commons granted from all freeholders of land, except lords of parliament, the tenth part of the value of a year of the issues and profits of all manner of lands and tenements, rents, fees, annuities, offices, corodies, and pensions,<sup>1</sup> and of similar copyhold and customary possessions. The lords temporal and spiritual granted, 'over and beside other promyses made by any of the seid lords temporell to attende in their persons apon the king in his said armee,' the tenth part of value for one year of the issues and profits of all honours,<sup>2</sup> castles, lordships, manors, lands, tenements,

<sup>1</sup> CORODY, corodium, a sum of money or allowance of meat, drink, and clothing, due to the king from an abbey or other house of religion whereof he was founder, towards the sustentation of such a one of his servants as he thought fit to bestow it upon. A PENSION is given to one of the king's chaplains for his better maintenance till he may be provided of a benefice. Corodies also belonged sometimes to bishops, and noblemen, from monasteries.

<sup>2</sup> HONOUR, the more noble sort of seignior, on which other inferior

rents, fees, annuities, offices, corodies, pensions, and fee farms<sup>1</sup> of freehold, and of similar copyhold and customary possessions.<sup>2</sup>

The royal commissioners, by whom these taxes were to be assessed, found such difficulty in the task, that in some shires they were unable to send in, before the meeting of parliament after a prorogation, their certificates as required by the Act; so that the proportions for those shires could not be ascertained. Some other provision for the wages of the archers was necessary, and parliament, reverting to the usual form of tax, granted, towards the payment required, a fifteenth and tenth, with the customary deduction of 6,000*l.* for decayed cities and the other usual exemptions. This yielded 30,683*l.* 6*s.* 2 $\frac{3}{4}$ *d.*; the produce of the tax of the tenth part in those shires, for which certificates had been sent in was 31,410*l.* 14*s.* 1 $\frac{1}{2}$ *d.*; the total of the two being 62,094*l.* 0*s.* 4 $\frac{1}{4}$ *d.*, a sum less, by over 56,530*l.*, than the 118,625*l.* required for a year's wages for the archers at 6*d.* a day. It was therefore necessary to make some further provision for their pay.

The shires from which certificates had not been sent in were saddled with the payment of 590 archers, in other words, with a sum of 5,383*l.* 15*s.*; and lordships or manors depend, by performance of some customs or services to those who are lords of them. In such cases the superior lord is called the lord paramount over all the manors included in the honour.

<sup>1</sup> FEE FARM, *feodi firma*, or fee farm rent, is when the lord, upon the creation of the tenancy, reserves to himself and his heirs either the rent for which it was before let to farm, or was reasonably worth, or at least a fourth part of the value; without homage, fealty, or other services beyond what are especially comprised in the feoffment.

<sup>2</sup> Par. Rolls, vi. 4-6.

51,147*l.* 4*s.* 7 $\frac{3}{4}$ *d.*, the remainder, was granted to the king to be levied as charged in certain sums upon the shires and towns specified in the Act. In every specified shire and town royal commissioners were to subdivide the sum charged thereon, and appoint upon every city, town, borough, hamlet, or other place within the limits of their commissions, a sum calculated with reference to the value of the goods and chattels of the inhabitants, which were to be taxed 'afore any land or other possessions.'

The goods and chattels of persons not having any, or but little land or other freehold, and not, or only lightly charged hitherto to the fifteenth and tenth, were to be specially chargeable 'in ease and relief of other persons to the said fifteenth and tenth hitherto greatly charged.' Should the taxation of goods fail to accomplish the whole sum specified in the commission, the commissioners were to charge the deficiency on all land and rents and other possessions of freehold.<sup>1</sup>

The Act for the subsidy was lengthy and elaborate in its provisions, and the form of the levy proved 'so diffuse and laborious' as to render impracticable the collection of the tax at the times stated in the Act. '*Saepe viatorem nova non vetus orbita fallit,*' the new tax broke down; and the commons, informed of the circumstances by the chancellor, lovingly pondered and weighed them. On the ground that 'the most easy, ready, and prone payment' of any charge to be borne by the commons was by the grants of fifteenths and

<sup>1</sup> In form, this subsidy bears a strong resemblance to the land tax of future times.

tenths, ‘the levy whereof among the people was so usual (although it be to them full chargeable) that none other form of levy resembleth thereunto;’ prayed the king to remit the said sum of 51,147*l.* 4*s.* 7¼*d.*, and, in lieu thereof, to take a whole fifteenth and tenth and three parts of a whole fifteenth and tenth, the sums whereof exceed the aforesaid sum, to be taken and levied of the goods and chattels and other things usually contributory and chargeable to fifteenths and tenths within shires, cities, boroughs, towns, and other places in the realm ‘in maner and fourme aforetyme used.’<sup>1</sup>

If to the produce of a fifteenth and tenth, 30,683*l.* three-fourths, viz. 23,010*l.*, be added, the total is 53,694*l.* So that, in the result, about 84,377*l.* of the sum of 118,625*l.* required for the wages of the 13,000 archers was raised by means of fifteenths and tenths in the old form.

After the dissolution of parliament in March, 1475, the king, in July, went on his ‘viage roiall against our auncien and mortall ennemyes, setting outward a myghty armee;’ but this, the most magnificent and costly expedition of Englishmen ever yet seen on French soil, resulted in the conclusion of a truce with Louis XI. for seven years, Edward receiving 75,000 crowns, with a promise of a pension of 50,000 crowns more.

No demand for any grant of money was made in the parliament of 1478, which was summoned for the trial of the duke of Clarence; but in the next parlia-

<sup>1</sup> Par. Rolls, vi. 151.

ment, summoned in 1482 with a view to another expedition to France, a grant was made of a fifteenth and tenth in the old<sup>1</sup> form, together with a poll tax on aliens.

This tax on aliens was imposed at higher rates than the previous taxes of this description granted to Henry VI., in 1439, 1442, and, for life, in 1453. The rates of the life grant had been—For, 1. All merchant strangers: if not denizens—householders, 40s.; not householders, but resident six weeks within the realm, 20s.: if denizens by letters patent, 10 marks. 2. Others not merchants, householders, 1s. 4d.; not householders, 6d.<sup>2</sup> On this occasion the charge was—For, 1. All merchants, 40s., with exceptions in favour of the merchants of Spain, Bretagne, and the merchants of the Steele Yard—‘merchants of Almagne having the house in London termed *Gilda Theuticorum*.’<sup>3</sup> 2. Any alien keeping a house for the *bruyng of bere*, 20s. 3. All others, householders, 6s. 8d.

<sup>1</sup> Par. Rolls, vi. 197.

<sup>2</sup> ‘*Concessio subsidii de alienigenis infra regnum commorantibus*.’ Par. Rolls, v. 230.

<sup>3</sup> Par. Rolls, vi. 197. Paving rates commenced about this time, 1477. (See Par. Rolls, vi. 180.) The establishment of relays of couriers to convey despatches between Edward and his brother Gloucester, in the expedition to Scotland, 1482, is regarded as the first attempt at a postal system.—Stubbs, Const. Hist. iii. 217.

## PART II.

## DIRECT TAXATION UNDER THE TUDORS.

## SECTION I.

*The Reigns of Henry VII. and Henry VIII.*

Continued grants of fifteenths and tenths. Aversion of the people to new taxes. The tax for the archers, in 1488, results in a revolt in Yorkshire and Durham. The poll tax of 1513. Its failure. Grant of a subsidy. Practice of granting fifteenths and tenths and a subsidy together. The parliament of 1523. Wolsey demands a fifth from lands and goods, to produce 800,000*l.* in four years. Grant of a subsidy. The survey of 1522. Attempt, in 1526, to exact a sixth. The seven years' parliament, 1529-36. Abolition of first-fruits and tenths to the pope, and peter-pence and other exactions. The legislative power of convocation is abolished. Grant of the first-fruits and tenths to the king. Grant of a subsidy for the wars in Scotland and Ireland and new havens at Calais and Dover. Dissolution of the lesser monasteries and nunneries in 1536. The new court of augmentations. Dissolution of the great abbeys and monasteries in 1539. Resumption of the lands of the Hospitallers in 1540. The new courts of wards, of first-fruits and tenths and of the surveyors-general. Subsidy for the king's marriage. Subsidy for the expedition to France in 1544.

THE old system of grants of fifteenths and tenths continued in use under the sovereigns of the House of Tudor, and for some time any attempt to introduce any novel form of taxation invariably ended in failure.

This was the case in 1488, the fourth year of Henry VII., when the king received in February, for the expedition to assist the duke of Brittany against France, a grant of an army of 10,000 archers.

The lords made a separate grant, of a tenth, for a year, to be continued for two years more, should the

expedition be prolonged. But this was not to be taken for an example or precedent—‘considering that there never was before that time any like grant made.’

The commons granted a sum of 75,000*l.* towards the maintenance of the archers, to be levied partly in the same manner as the grant for the archers in 1472, viz., by—An income tax of 10 per cent. from all freeholders:—on the issues and profits of all manner of lordships, castles, manors, lands, tenements, rents, fees, annuities, offices, corodies, pensions and fee farms; and partly by—A tax on moveables, to which every person having goods or chattels to the value of 10 marks and upwards was charged at the rate of 20*d.* the 10 marks. The apparel of the taxpayer, his wife and his household, his necessary household utensils and stuff, coined money, plate suited to his degree, and ships using the sea and their tackling, were excepted; but the charge included specifically all the goods of merchants, victuallers, artificers, retailers, innholders, brewers, upholsterers, goldsmiths, jewellers, and occupiers of any goods or chattels by way of buying, selling, uttering or taking any profit by the same. The taxes were to be assessed by royal commissioners, and the collection was to be in the hands of persons appointed by them. Northumberland, Cumberland, and Westmoreland were exempted from the grants.

The yield of the taxes granted by the commons, as represented by the sums returned from the shires for which the commissioners returned certificates, and an estimate for the shires for which no certificates were returned, was reckoned, in February 1489, to be no



more than 27,000*l.* And the king then released the commons from the remainder of the 75,000*l.*, on receiving a grant of a fifteenth and tenth with the usual deduction for decayed towns.<sup>1</sup>

The unpopularity of this 'new-found subsidy,' as Coke terms it, in Yorkshire and Durham, counties where feelings in favour of the Yorkist party still ran high, led to resistance against the commissioners, and when the unpopular fourth earl of Northumberland endeavoured to carry out in an arrogant and high-handed manner the orders to assist the commissioners he had received, his house was attacked and he himself was slain.<sup>2</sup>

The tax for the archers in 1488 was the sole attempt at innovation in direct taxation in the reign; for the Cornish rebellion relating to taxation, in 1497, when the rebels marched under lord Audley to London, and were defeated at Blackheath, arose not from the novelty of the tax imposed, but from an unwillingness on the part of the Cornish people to pay any tax for an expedition to Scotland, for which, in their view, a scutage or land tax on the knight's fee was the constitutional form of tax

In 1513, the fourth year of Henry VIII., the year of his expedition to France and the battle of the Spurs, a poll tax was imposed. The rates were :—For dukes, 10 marks, 6*l.* 13*s.* 4*d.*; earls, 4*l.* and barons, 2*l.*, charges the same as those in the poll tax of 1379. For every knight or man worth 800*l.* in goods, 30*s.*; every man who had 40*s.* in wages, 1*s.*, and every other man

Poll tax  
in 1513.

<sup>1</sup> Par. Rolls, vi. 421, 438.

<sup>2</sup> Holinshed, iii. 492.

of 15 years of age and upwards, 4*d.*<sup>1</sup> This tax appears to have provoked little opposition. The charges were light, and the tax was probably very loosely assessed, for it produced not one-third of the amount expected. Estimated to produce 160,000*l.*, it yielded actually but 50,000*l.*

The deficiency, 110,000*l.*, was granted to the king in 1514, to be paid by means of a general subsidy of 6*d.* in the pound, and, if required, a second subsidy of the same amount. But as the first subsidy produced only 45,637*l.* 13*s.* 8*d.*, in order to complete the 110,000*l.*, it was found necessary not only to raise the second subsidy, but also to grant, in addition, a whole fifteenth and tenth.

From this time dates the practice of granting in supplement to tenths and fifteenths, and in the same Act, a general subsidy of the kind granted in 1514.

From 1515 to 1522 there was no parliament. When the next parliament was summoned, Wolsey at once applied to the Commons for a grant to the king towards the expenses of the wars with Scotland and France. He had already obtained, though not without considerable difficulty, a grant from the bishops and clergy of half of their spiritual revenues for a year,<sup>2</sup> ‘*subsidium se extendens ad medietatem sive mediam partem valoris omnium fructuum, reddituum, et proventuum possessionum unius anni,*’ to be paid in five

<sup>1</sup> Lords’ Journal, i. 25.

<sup>2</sup> Burnet, i. 53. From all and singular bishoprics, cathedral and collegiate churches, dignities, hospitals, monasteries, abbeys, priories, and other religious houses, and also all other kinds of ecclesiastical benefices and possessions. For the recital and form of grant, see Burnet, iv. 12.

years, and now requested from the laity a fifth of goods and lands to be paid in four years, which would produce, according to a survey of the kingdom made in the previous year, 800,000*l.* in the four years, the amount required for the king.

The commons hesitated to make so large a grant. 'The king,' it was urged, 'had already from them, by way of loan, 2*s.* in the pound, which amounted to 400,000*l.*, and now, were he to have 4*s.*, he would have, in the whole, 1,200,000*l.*, which, first and last, was 6*s.* in the pound and almost a third of every man's goods. Such an amount could not be had in coin in the whole kingdom, for it was known that in general the fifth of men's goods was not in money and plate but in stock and cattle.' After much debate and contention it was agreed to offer 2*s.* in the pound from persons having 20*l.* and upwards; 1*s.* from persons having from 2*l.* to 20*l.*; and a groat tax, viz. 4*d.* for every head of sixteen years old, for persons having under 2*l.*; the subsidy to be paid in two years. Subsequently, upon the motion of sir John Hussey, those who had 50*l.* in land and upwards, first consented to give 1*s.* more, to be paid in the third year; and, afterwards, another 1*s.* to be paid in the fourth year. After a great debate and a curious division in which the citizens and burgesses voted on one side, against the knights on the other, it was ultimately arranged that the grant made by the 50*l.* landowners should be extended to all persons worth 50*l.* in goods, and that the 4*s.* in the pound should be paid in four years.<sup>1</sup>

<sup>1</sup> Hall, *Par. Hist.* i. 488.

Wolsey's  
new taxa-  
tion.

The survey of 1522 is lost. It appears to have been carefully taken and, as originally intended, the returns were to have been made upon oath; but this was 'thought grievous to them of the city of London, where the cardinal first moved it, so that they alleged many reasons why they judged themselves sore dealt with, and, in the end, they brought in their billes, which were received upon their honesties,'<sup>1</sup> that is to say, the returns were allowed upon honour without any verification by oath. This circumstance and the absence of complaints regarding the estimate of Wolsey lead to the conclusion that it was not an excessive estimate. No doubt, upon anything like a fair assessment of property, 4s. in the pound from land and goods should have produced, in the third decade of the sixteenth century, at the least, 800,000*l*.

Illegal  
commis-  
sions.

The actual produce of the subsidy of 1523 is not known, but probably fell short of the expected yield; for in 1526 an attempt was made to help the king out of the pockets of his subjects without recourse to a parliament. Commissions were sent into the various counties for levying a sixth from the goods of the laity and a fourth from the goods of the clergy. But the people, alleging their poverty and the illegality of the commissions, resented these arbitrary proceedings to such a degree that a rebellion appeared imminent, and eventually, when things began to look formidable in London, Kent, and Suffolk, it was resolved to disavow the whole proceeding, and the king sent letters all over England declaring that he would ask nothing of the people but by way of an 'amiable grant' or benevolence.<sup>2</sup>

<sup>1</sup> Holinshed, iii. 680.

<sup>2</sup> Par. Hist. i. 490, and see post, p. 201.

After an interval of about six years without a parliament, the seven years' parliament met in November 1529.<sup>1</sup> Many of its transactions were of considerable fiscal importance.

The payment of first-fruits and tenths of ecclesiastical benefices, a tribute to the pope of Rome which, having originated in the times of the crusades, had since been paid with greater or less regularity, was prohibited.<sup>2</sup> Peter-pence and other 'intolerable exactions of the pope of Rome of great sums of money whereby the subjects of the realm, by many years past had been, and yet were greatly decayed and impoverished' were abolished.<sup>3</sup> And the clergy were prohibited from making laws binding on themselves, in convocation, without the consent of the king;<sup>4</sup> so that in future, *a clerical grant of a subsidy was always submitted to parliament for confirmation.* 1533.

Subsequently, the first-fruits and tenths were extended to every benefice and spiritual living, but upon the old assessment of 1291,<sup>5</sup> which was in many places not a tenth part, and in most not above a fifth part, of the true value of benefices, and as thus 1534.

<sup>1</sup> Hitherto, as a general rule, it had been the practice not to continue a parliament for more than one year.

<sup>2</sup> 25 Hen. VIII. c. 20.

<sup>3</sup> The list of these exactions given in the Act is a long one: they consisted as well in pensions, censures, peter-pence, procurations, fruits, suits for provisions, and expeditions of bulls for archbishoprics and bishoprics, and for delegacies and rescripts in causes of contentions and appeals, jurisdictions legatine, and also for dispensations, licenses, faculties, grants, relaxations, writs called *perinde valere*, rehabilitations, abolitions, and other infinite sorts of bulls, breeves, and instruments of sundry natures, names and kinds . . . 'the specialities whereof were over long, large in number, and tedious for insertion' in the Act. 25 Hen. VIII. c. 21.

<sup>4</sup> 25 Hen. VIII. c. 19.

<sup>5</sup> The assessment of pope Nicholas IV.

extended were granted to the king as supreme head of the church.

The king, on receiving this grant, remitted part of a clerical subsidy not yet fully paid.<sup>1</sup> But twelve years had passed since the grant of the last lay subsidy he had received ; he had been at great charges in the last war with Scotland, and also in fortifying Calais and in the war with Ireland. In consideration of these expenses, and also because he intended 'to bring the wilful, wild, and unreasonable people of Ireland to order and obedience,' build forts on the marches of Scotland for the protection of the Border, amend the haven at Calais, and make a new haven at Dover, he now received a grant of a fifteenth and tenth and a subsidy, to be paid in three years.<sup>2</sup>

In this parliament the dissolution of the monasteries was commenced. The king was in want of money for the expenses incurred to fortify and secure the kingdom against any ambitious designs of Charles V., now the possessor of the most powerful navy in the world, and was anxious to continue Wolsey's educational policy in the foundation of new seats of learning, and to increase the number of bishoprics ; while the principles upon which the monasteries existed were antagonistic to those of the Reformation, and it was obvious that the abolition of the smaller class of these institutions, which were maintained by means of superstitions concerning relics of saints, pilgrimages, and prayers for the dead, was involved in the process of reform.

<sup>1</sup> 100,000*l.* from the province of Canterbury and 18,840*l.* 0*s.* 10*d.* from the province of York to be paid in five years. 26 Hen. VIII. c. 3.

<sup>2</sup> 26 Hen. VIII. c. 19.

107  
36  
In these circumstances it was determined to take a further step in the resumption, for the benefit of the kingdom, of part of the enormous portion of England that had passed into mortmain contrary to the true principles of the law of the land, and continue the course commenced in 1415 in regard to the lands of the alien priories, and lately resumed by Wolsey in his appropriation of the lands of the suppressed convents to the foundation of Christ Church at Oxford. There was no difficulty in making out a case against the lesser monasteries and nunneries, which, in the absence of any effective supervision, had decayed into abodes of idleness and sensuality. Commissioners were appointed to investigate their condition and report thereon, and in the result, all monasteries and nunneries with an income not over 200*l.* a year were dissolved, and their lands, now without an owner, were granted by parliament to the king,<sup>1</sup> with a new *court of the augmentations of the revenue*, established for the management of this property.

These proceedings were followed by the great northern rebellion known as 'the pilgrimage of grace,' which there was strong reason to suppose, received substantial assistance from several of the great abbots;<sup>2</sup> and this rebellion hastened the fate of the remaining greater abbeys and monasteries, which the king now

<sup>1</sup> 27 Hen. VIII. c. 28.

<sup>2</sup> One of the demands of the insurgents was for the release of the last subsidy; and the monks published stories among them of the increasing burden of the king's government, and made them believe that impositions would be laid upon everything that was either bought or sold; in short, terrified the people with the prospect of a continental excise.—Burnet, i. 367, 369.

decided, irrevocably, to suppress. When the rebellion was over, a new visitation was ordered ; but, as it was an object with the king to ease off the business and obtain, where possible, from the houses, a voluntary submission to that which was inevitable, the affair was not hastened. A prudent delay in the proceedings enabled many of the monks to make away with much of the plate and other moveable property of these institutions, and many of the abbots and priors, abbesses and prioresses and others interested, to derive considerable sums from fines paid for grants and renewals of leases of lands for long terms at small rents ; after which many of them surrendered their houses and lands, by deed under their covent or common seal, to the king, his heirs, and successors. This doubtful title received parliamentary confirmation in 1539, when the remaining abbeys and monasteries were dissolved and the houses and lands they had lately held were granted by parliament to the king.<sup>1</sup>

This was followed, in the next year, by a grant to the king of the lands of the Hospitallers. On this order, that of St. John of Jerusalem, the lands of the Templars had been conferred when the order of the Temple was dissolved after the loss of Acre, to maintain them as an advanced post against the crescent, at Rhodes, which they had recently taken from the Turks. For more than two centuries they had held the island, but recently, in 1522, L'Ile Adam, their grand master, had been compelled to surrender to the overwhelming force of Solymán. The remnant of the

<sup>1</sup> 31 Hen. VIII. c. 13.



order, settled in Malta by Charles V., still maintained 1530. their connection with the pope of Rome. On the ground that it was 'dangerous to permit within the realm any religion being sparks, leaves, and imps (shoots) of the said root of iniquity,' and that 'it would be better that their possessions in this realm should rather be employed and spent within the realm for the defence and surety of the same, than converted to and among such unnatural subjects,' the lands of the Hospitallers were, after provision had been made for the two priors and certain of the confreres, revested by parliament in the king.<sup>1</sup>

In 1540-1 three new courts were established for the regulation of different branches of the king's revenue: the COURT OF WARDS, for the superintendence of the feudal revenue;<sup>2</sup> the COURT OF FIRST-FRUITS AND TENTHS;<sup>3</sup> and the *court of the surveyors-general* of the king's lands, which superseded the sheriffs in their function of bailiffs of the king.<sup>4</sup> The court first mentioned continued to exist until the outbreak of the civil war; while that last mentioned and the *court of the augmentations* established in 1536 were subsequently determined by the king and merged in a new COURT OF AUGMENTATIONS AND REVENUES of the crown which he created by letters patent. This act received in the reign of his son parliamentary confirmation,<sup>5</sup> and, in the reign of queen Mary, the court was annexed to the court of exchequer.

Vast sums were now spent by the king in buildings,

<sup>1</sup> 32 Hen. VIII. c. 24.

<sup>2</sup> Ibid. c. 46.

<sup>3</sup> Ibid. c. 45.

<sup>4</sup> 33 Hen. VIII. c. 39.

<sup>5</sup> 7 Edw. VI. c. 2.

havens, bulwarks and other forts for the defence of the coast; and in recompense for his great charges in this respect, and in acknowledgment of the great liberty they enjoyed in consequence of their deliverance from the usurpations of the bishops of Rome, the province of Canterbury made a grant, in 1540, of a subsidy of 4s. in the pound on all ecclesiastical benefices, to be paid in two years. The grant received, subsequently, the requisite parliamentary confirmation, by an Act which extended to such sums as should be subsequently granted by the province of York.<sup>1</sup>

No great permanent benefit resulted to the revenue from the lands of the monasteries and the Hospitallers. Almost all the smaller monasteries, priories and other religious houses were granted out, on very easy terms, with the demesnes or lands in hand, to the gentry in the several counties, as residences, on the condition of keeping up hospitality there: They were to maintain 'an honest continual house and household in the same,' and continue the tillage of the demesnes.<sup>2</sup> Profuse grants of lands were made, generally with a reservation of a small perpetual rent, to nobles, favourites of the king, and the gentry or courtiers who were able to make interest with Cromwell. Many lands were exchanged away on terms very advantageous to those who received them; a considerable share was devoted to the foundation of six new bishoprics; and some were sold at a low price. In short, by gift, grant, exchange or sale, most of the lands of the monasteries

<sup>1</sup> Burnet, i. 452; 32 Hen. VIII. c. 23.

<sup>2</sup> 27 Hen. VIII. c. 28, s. 9, rep. 1623, 21 Jac. I. c. 28.

and the Hospitallers passed, soon after the acquisition of them by the king, away from the crown into the hands of subjects; and the money received for the lands sold was expended, at once, upon forts and harbours, and the improvement of the highways. Some lands were, indeed, retained by the king; but most of these, in consequence of the long leases that had been granted, did not fall into the possession of the crown until towards the end of the reign of queen Elizabeth or the commencement of the reign of James I.

But the people, not fully aware of these facts, hardly expected that, almost immediately after such an apparently enormous accession of revenue, the king would apply to parliament for a grant; and when in 1540 he requested a subsidy towards the expenses of his approaching marriage with Catherine Howard, he obtained it with difficulty. If the king was already in want, it was observed, after the acquisition of so vast an income as that from the sale of the abbey lands, especially being engaged in no war, there would be no end to his necessities, nor would it be possible for his subjects to supply them.<sup>1</sup> Nevertheless a grant was eventually made of four fifteenths and tenths, and a subsidy of 1s. in the pound on lands and 6d. in the pound on goods.<sup>2</sup>

The last subsidy received by the king was that for his expedition to France in 1544. His proceedings were up to the standard of his usual magnificence. He crossed the channel in a ship with sails of cloth of gold, and, notwithstanding his enormous size, appeared on

<sup>1</sup> Burnet, i. 453.

<sup>2</sup> 32 Hen. VIII. c. 50.

horseback surrounded by a magnificent retinue at the taking of Boulogne. The expedition is said to have cost 1,340,000*l.*, and towards the expenses the king received from parliament the largest subsidy ever yet granted, viz. two fifteenths and tenths, and a full or entire subsidy, as it was termed, viz. 4*s.* in the pound on lands and 2*s.* 8*d.* on goods, with a clerical subsidy, confirmed in the usual way, of 6*s.* in the pound, to be paid in two years.<sup>1</sup>

Moreover, as the chauntries, colleges, and free chapels were rapidly making away with their moveables, and, in imitation of the abbeys and monasteries, freely granting upon long leases at small rents lands they did not expect long to retain, and appropriating the fines they received, the lands of these institutions were now placed by parliament in the disposition of the king.<sup>2</sup> They were, in his son's reign, devoted principally to the foundation of grammar schools, after provision had been made for life interests<sup>3</sup>—interests to which, it may be observed, greater regard than is usually supposed had been shown, on the redistribution of lands consequent upon the dissolution of the monasteries and the order of the Hospitallers.

<sup>1</sup> 37 Hen. VIII. cc. 24, 25; Par. Hist. i. 561.

<sup>2</sup> 37 Hen. VIII. c. 4.

<sup>3</sup> 1 Edw. VI. c. 14, 1547.

## SECTION II.

*The Reigns of Edward VI. and Queens Mary and Elizabeth.*

Debt left by Henry VIII. Curious subsidy on sheep and wool. Grant of fifteenths and tenths and a subsidy in 1553. The subsidy is released by queen Mary. The marquis of Winchester lord treasurer. Grants to the queen in 1555 and 1557. The debt at the accession of Elizabeth. The 'wasting of treasure' that had occurred. Restoration of the first-fruits and tenths to the crown. Grant of two fifteenths and tenths, and a subsidy for the war with France and the recovery of Calais. The economical policy of the queen. Grants in 1563 and 1565. Grant, in 1570, of two fifteenths and tenths and a subsidy for the expenses of suppressing the rebellion in the north. Inadequate yield of the subsidies in 1575. An addition made to the usual grant. Parsimony of the commons. Limited grants in 1581, 1585, and 1587. Large grant for the defence of the country against the Armada. Renewed parsimony of the commons. The lords refuse, in 1592, to assent to a less grant than three subsidies. Six fifteenths and tenths and three subsidies granted. Similar grant in 1597. Produce of a subsidy only 80,000*l*. Grant for the war with Spain in 1601. Debate in the commons. Eight fifteenths and tenths and four subsidies granted. The Acts for the subsidies. The practice in assessment. The reason for the small yield.

KING HENRY VIII., who had commenced his reign with nearly two millions of savings accumulated by his father, and 'ample revenue wherewith to embellish state,' left, on his decease, a revenue considerably diminished by his alienations of demesne, and no small amount of debt to be paid by his successor. Hertford, now duke of Somerset and protector, was soon compelled to apply to parliament for a grant to the young king 'for the purpose of making a mass of money to relieve and maintain the great charges of preparations made to meet any foreign power.' The clergy granted 3*s*. in the pound, payable in three years: and the laity, 1547.

a fantastic subsidy—from his poor servants and ‘little flock’ to their ‘little shepherd,’ as the king is termed in the subsidy Act, charged upon sheep, at the rate of 3*d.* for every ewe, 2*d.* for every wether, and 1½*d.* for every sheep kept on a common, and upon cloth at the rate of 8*d.* in the pound upon the value of all cloth made for sale in England, together with a subsidy on goods.<sup>1</sup>

This taxation of sheep and cloth may have been due to the strong feelings prevalent at the time against the conversion of tilled lands into pasture and the inclosure and appropriations of the common fields, which found their expression soon after this in the disastrous rebellion in Norfolk. For a large part of England had recently been converted into vast pasture farms, to the detriment of many formerly engaged in agricultural labour, and in infringement of the rights of the commoners; and this was mainly due to the great profit that cometh of sheep,<sup>2</sup> sheep being, as the author of the ‘Book of Husbandry’ wrote in 1534, ‘the most profitablest cattel that man can have.’

This curious subsidy was payable in three years; 1549. but in the next year, the charge upon sheep and cloth was cancelled, and the subsidy was continued only so far as it related to goods, with an addition of 1*s.* in the pound, aliens to pay a double rate.<sup>3</sup>

The history of the unsuccessful government of Somerset, which ended in his fall, is summed up, from an adverse point of view, in the preamble to the next 1553. subsidy Act, which charges the late protector (who had

<sup>1</sup> 2 & 3 Edw. VI. c. 36.

<sup>2</sup> See 25 Hen. VIII. c. 13.

<sup>3</sup> 3 & 4 Edw. VI. c. 23.

been executed, on charges of felony, in January, 1552) with involving the king in war, wasting his treasure, involving him in much debt, embasing the coin, and having given occasion to a most terrible rebellion,<sup>1</sup> and in fact, was a long accusation of Somerset prompted by the duke of Northumberland and his party.<sup>2</sup>

The subsidy granted consisted of a confirmation of a clerical grant of 6s. in the pound, to be paid in three years, and two fifteenths and tenths and a subsidy from the temporality, to be paid in two years;<sup>3</sup> and the grant was made in consideration of the great debt the king was left in by his father, the loss he put himself to in reforming the coin, and 'because his temper was found to be wholly set for the good of his subjects and not for enriching himself.'<sup>4</sup>

But Edward did not live to fulfil the promise of a beneficent reign given by his youthful ability and amiable disposition—'ostendent terris hunc tantum fata, neque ultra esse sinent.' He died before the subsidy was collected; and his sister, on her accession to the throne, released the lay subsidy by letters patent, an act which subsequently received confirmation in parliament, when the fifteenths and tenths granted to the late king were reserved to the queen.<sup>5</sup>

The lord treasurer, Winchester, continued to hold

<sup>1</sup> The rebellion in Norfolk against inclosures and in the West against the new service-book, led to the appointment of lords-lieutenant of counties.

<sup>2</sup> In 1552, John Dudley, earl of Warwick, had been created duke of Northumberland, the Percy title being at the time extinct; the earl of Wiltshire, marquis of Winchester; and lord Dorset, duke of Suffolk.

<sup>3</sup> 7 Edw. VI. cc. 12, 13.

<sup>4</sup> Burnet, ii. 358.

<sup>5</sup> 1 Mar. sess. 2, c. 17.

the office to which he had been appointed in 1551 in succession to Somerset, a post which he held until his death in 1572.<sup>1</sup>

Further subsidies were granted to the queen, in 1555, when she received 6s. in the pound to be paid in three years from the clergy,<sup>2</sup> and a subsidy from the laity; and in 1557, when she received 8s. in the pound from the clergy to be paid in four years, and from the laity, a fifteenth and tenth and an entire subsidy of 4s. on lands and 2s. 8d. from those having goods to the amount of 5*l.* and upwards, to be paid before June 24 then next. Northumberland, Cumberland, Westmoreland, and Durham were exempted from the subsidy as liable to be ravaged by the Scots.<sup>3</sup>

1558. When queen Elizabeth came to the throne, the debt which had commenced four years at least before the death of her father remained unpaid; and this, with the debts left by her brother and sister, 'all the while running upon interest, a course able to eat up not only private men and their patrimonies, but also princes and their estates,'<sup>4</sup> formed an incubus of debt which it took the queen, with her slender resources, fifteen years to get rid of.

The revenue had been impaired by the large alienations of demesne in the reigns of her father and brother, and the loss of the Calais duties, and by the repeal, at

<sup>1</sup> In the 97th year of his age, leaving 103 issued from his own body, Burnet, ii. 625.

<sup>2</sup> 2 & 3 Phil. and Mar. cc. 22, 23.

<sup>3</sup> Par. Hist. i. 629. 4 & 5 Phil. and Mar. cc. 10, 11.

<sup>4</sup> Sir Walter Mildmay, chancellor of the exchequer, on the motion for granting a subsidy in 1575. The interest on some of the loans was at 14 per cent.



the instance of her sister, of the Act that granted the first-fruits and tenths to the crown. These parliament at once restored,<sup>1</sup> granting, in addition, ‘as a present’ to the queen, besides the usual customs subsidies for life, two fifteenths and tenths and a subsidy. ‘The realm,’ they recited in the subsidy Act, ‘and the imperial crown had been lately sore shaken, impoverished, enfeebled, and weakened; and the decay had been, besides many other things, principally in these three first: wasting of treasure,<sup>2</sup> abandoning of strength, and in diminishing the authority of the imperial crown;’ and they declared themselves ready to assist the queen in any preparations, not only for the recovery of Calais, but ‘if need be, to recover further the old dignity and renown of this realm,<sup>3</sup> with heart, will, strength, body, lives and goods.’<sup>4</sup>

This struck a keynote for Elizabeth’s future policy, and economy carried even to parsimony, and the maintenance of a high and independent position in Europe, more particularly as a leading protestant sovereign, supreme head of the national church, became for her a rule of conduct from which she never swerved.

The produce of a fifteenth and tenth was at this date somewhat less than 30,000*l.*, that of a lay subsidy when carefully collected nearly 100,000*l.*, and that of a clerical subsidy of 4*s.* in the pound, about 20,000*l.*

<sup>1</sup> 1 Eliz. c. 4.

<sup>2</sup> ‘The inestimable wasting and consumption of the treasure and ancient revenues of this realm of late years,’ it is termed subsequently in the Act 1 Eliz. c. 21.

<sup>3</sup> Boulogne, Henry VIII.’s costly conquest, had been restored to France in 1550 for 400,000 crowns—133,333*l.* 6*s.* 8*d.*

<sup>4</sup> 1 Eliz. c. 21.

The total amount, therefore, granted to the queen formed by no means a large sum ; and the question of Calais was judiciously postponed. Peace was concluded with France in the spring, and Calais was to remain in the hands of the French king for eight years, and was then to be restored : should the town not then be restored, France was to pay 500,000 crowns, and the queen's claim to the crown of France was to stand.

1562. In the fifth year of the reign, the queen received again two fifteenths and tenths and a subsidy from the laity, with 6s. in the pound from the clergy, to be paid in three years ; and in the eighth year, a single fifteenth and tenth and a subsidy, with 4s. in the pound from the clergy. No further grant was made until 1570, when two more fifteenths and tenths and a lay subsidy, and 6s. from the clergy in three years, were granted and confirmed, towards the expenses of the suppression of the late rebellion in the north under the earls of Northumberland and Westmoreland in favour of Mary of Scotland.<sup>1</sup>

But the subsidy, levied upon an assessment notoriously inadequate, was now declining in yield. 'It could not be unknown to any,' said the chancellor of the exchequer, sir Walter Mildmay,<sup>2</sup> in the house of commons in 1575, 'how favourable was the taxation of subsidies, whereby far less cometh to her majesty's coffers than by the law is granted, a matter now drawn to be so usual that it is hard to be reformed.' And on

<sup>1</sup> 5 Eliz. cc. 29, 30 ; 8, cc. 17, 19 ; 13, cc. 26, 27.

<sup>2</sup> Since 1566.

that ground, the laity exceeded their previous grants by a fifteenth and tenth, granting three fifteenths and tenths in addition to a subsidy, with a clerical subsidy of 6s. in the pound payable in three years.<sup>1</sup>

Their liberality was limited to the occasion. The commons, summoned to parliament to make a grant, considered their first duty to the constituents by whom they were paid to consist in the restriction of the amount to be granted to the lowest possible sum; and on the occasion of their next grant, in 1581, relapsed to the level of their previous parsimony, and granted only two fifteenths and tenths and a subsidy, with 6s. in the pound from the clergy in three years.<sup>2</sup>

The commons continued this grudging liberality and system of stinted doles while the horizon in the direction of Spain was darkening with the clouds of the coming storm, and restricted the grants they made in 1585 and 1587 to the amount granted in 1581.<sup>3</sup> The moderation of the queen may, indeed, have proved misleading to them, for though the trained bands were regularly exercised and a large ship was built every year as an addition to the navy, Elizabeth, even when her ministers were discussing with doubt whether, should Parma effect a landing, the trained bands and rude soldiers of England would prove a match for the Spanish soldiery, still curtailed all preparations to meet the coming attack, as she afterwards starved her sailors, in her persistent refusal to press for subsidies and thus endanger her popularity. The queen knew that 'to

<sup>1</sup> 18 Eliz. cc. 22, 23.

<sup>2</sup> 23 Eliz. cc. 14, 15.

<sup>3</sup> 27 Eliz. cc. 28, 29; 29 Eliz. cc. 7, 8.

tax and to be loved is not given to man,' and she retained her popularity. But her action was misleading; and it is not surprising that the people, who are never sensible of remote dangers, and who had experience of the use of rumours of war for the mere purpose of accumulation of treasure, should have continued reluctant, because not strongly pressed, to contribute a great deal out of their yearly income towards preventing such dangers.

1588. But when the 'Invincible Armada' had arrived, and Elizabeth, who 'had always so behaved herself that, under God, she had placed her chiefest strength and safeguard in the loyal hearts and goodwill of her subjects,'<sup>1</sup> had to bring her popularity to a crucial test, the result was unequivocal. The requirements of the ship writs issued for the equipment of the navy were vastly exceeded, and the graziers and traders were ready, with the rest of the nation, to assist the queen with 'heart, will, strength, body, lives and goods,' as offered thirty years before by their fathers.<sup>2</sup> The grant of the commons overtopped all former subsidies, and four fifteenths and tenths and two subsidies were granted at the same time, with two subsidies of 6s. in the pound from the clergy to be paid yearly by 2s. in the pound,<sup>3</sup> that is to say, in all, 120,000*l.* from fifteenths and tenths, 160,000*l.*, or more, from the subsidies, and 60,000*l.* from the clerical subsidy, forming a total of over 340,000*l.*

When the peril was past, the commons again but-

<sup>1</sup> Speech at the muster at Tilbury.

<sup>2</sup> Ante, p. 144.

<sup>3</sup> 31 Eliz. cc. 14, 15.

toned up their pockets. In vain was it represented to them, in 1592, that since the last subsidy the queen had spent upon the war 1,030,000*l.* of her own, and that Philip, having established himself in Brittany, had been able from this point of vantage to interfere with our wine trade to Rochelle and Gascony after the late vintage. In vain did Robert Cecil insist upon the smallness of the produce of the grants to the queen. 'The late subsidies,' he stated, 'had been very small. They were imposed for the most part upon the meaner part of her majesty's subjects. He knew one shire wherein there were many men of good living and countenance, but none of them in the last subsidies were assessed at above 80*l.* lands per annum; while in the city of London, where the greatest part of the riches of the realm were, there was no one assessed at above 200*l.* goods, and only five or six were assessed at that amount.' The commons, deaf to the appeal, proposed only a grant of fifteenths and tenths with two subsidies.

This degrading illiberality provoked the lords 'positively to refuse to give in anywise their assent to pass any Act in their House for less than three entire subsidies, to be paid in the next three years by half-yearly payments at Easter and Michaelmas;' <sup>1</sup> and in the event, three entire subsidies were granted, together with six fifteenths and tenths, but with a careful proviso that the grant should not be drawn into a precedent for future years. At the same time two clerical subsidies of 4*s.* in two years were confirmed.<sup>2</sup>

<sup>1</sup> Par. Hist. i. 881.

<sup>2</sup> 35 Eliz. cc. 12, 13.

After the destruction of the Armada, the gloom of uncertainty which had hindered business of every sort in England cleared off, the value of land and rents rose, and trade increased throughout the kingdom. Such was the prosperity of the time that, notwithstanding the careful proviso to the grant of 1592, the same number of fifteenths and tenths and subsidies were granted to the queen in 1597, when no particular danger was imminent, with three clerical subsidies of 4*s.* to be paid in three years.<sup>1</sup>

The last of these lay subsidies produced only 80,000*l.*, a sum ludicrous as the yield of 4*s.* in the pound on land and 2*s.* 8*d.* in the pound on goods, in the prosperous state of the kingdom; and therefore when in 1601, after the Spaniards had landed in Ireland and fortified Kinsale, a debate occurred in the house of commons regarding the grant of a subsidy, one member moved for a revision of the assessment—‘that that which was done might be completely done, and the subsidy gathered by commission and not by the old roll;’ another, ‘that the council should order that justices of the peace, few of whom were assessed at above 6*l.* or 10*l.*, should be assessed at 20*l.* in lands,’ the statutory qualification necessary for a justice at that date; while sir Walter Raleigh protested against the notorious under-assessment of persons of well-known fortune: ‘Our estates,’ he said, ‘that be 30*l.* or 40*l.* in the queen’s books are not the hundredth part of our wealth.’<sup>2</sup> Even at the other end of the scale of the subsidy men, those assessed at 3*l.* were so lightly

<sup>1</sup> 39 Eliz. cc. 26, 27.

<sup>2</sup> Par. Hist. i. 920.

taxed that the House refused to raise the limit of exemption. And when the poverty of the country was advanced as an argument for a light subsidy, Fulk Greville observed—‘We have no reason to think it poor, our sumptuousness in apparel, in plate, and in all things argueth our riches.’

In the event, eight fifteenths and tenths, and four entire subsidies were granted, with four clerical subsidies of 4s. in the pound.<sup>1</sup> Allowing 30,000*l.* as the produce of a fifteenth and tenth, and 80,000*l.* for a subsidy, this would be 240,000*l.* + 320,000*l.*; in all, 560,000*l.* from the laity, and adding 20,000*l.* for every clerical subsidy, or 80,000*l.*, the whole grant would amount to 640,000*l.*

These were the last subsidies granted to queen Elizabeth, who died in 1603, when she had ‘completed the forty-fourth year of her reign, and yet had not outlived her good fortune.’<sup>2</sup>

### *Form of the Subsidy Acts.*

The ACTS FOR THE TUDOR SUBSIDIES contained lengthy and elaborate regulations for the assessment and collection of the tax.

The taxpayers were divided into two classes: 1, landowners, who were charged in respect of their income from land, ‘in terris’; and 2, persons charged in respect of their moveables, ‘in bonis,’ which included crops from land. Sometimes a light poll tax was added

Two  
classes of  
taxpayers.

<sup>1</sup> 43 Eliz. cc. 17, 18.

<sup>2</sup> ‘In felicem memoriam Eliz.’—Bacon.

for persons not charged 'in terris' or 'in bonis.' As a rule aliens paid double tax.

A full or entire subsidy was 4*s.* in the pound for those charged 'in terris,' and 2*s.* 8*d.*, eight groats, for those charged 'in bonis'; and sometimes the subsidy was collected in parts, as, for instance, 2*s.* 8*d.* for a first, and 1*s.* 4*d.* for a second payment for land; and 1*s.* 8*d.* for a first, and 1*s.* for a second payment for goods.

Land-  
owners.

The charge for landowners was as follows:—For every person for every pound yearly that he had of freehold—in fee simple, tail, or for life—in any honors, castles, manors, lands, tenements, rents, services, hereditaments, annuities, fees, corodies, or other yearly profits from land, according to the clear yearly value thereof. And this class was kept separate and distinct from the next, those charged 'in bonis,' by a special provision to the effect that persons charged in respect of profit from land were not to be charged in respect of their moveables, and vice versâ: 'none were to be doubly charged.'

Owners of  
moveables.

The charge for persons in respect of their moveables was as follows:—For every person and every fraternity, guild, corporation, mystery, brotherhood, or commonalty, in respect of every pound of money, plate, stock of merchandise, all manner of corn and grain, household stuff, and all other goods moveable, and all sums of money owing to them, allowing a deduction for bonâ fide debts, and an exemption for the apparel of the person charged, his wife and children, but not to include jewels, gold, silver, stone, and pearl.



higher  
amounts

As before stated, aliens resident in the kingdom were charged double the amount charged for natives; 'persons born under the king's obeysaunce.'

Resident  
aliens.

An exemption was allowed for persons having less than 3*l*. in value, at which figure the charge commenced. And sometimes a lower rate was charged between the minimum taxed and another stated sum, at which the full tax came into play.

Exemptions

The inhabitants of the northern counties, Northumberland, Cumberland, and Westmoreland, the towns of Berwick-upon-Tweed and Newcastle-upon-Tyne, and the bishopric of Durham were exempted, as liable to be ravaged by the invasions of the Scotch; and there were exemptions in favour of the universities of Oxford and Cambridge, and the lands of schools and hospitals.

The appointment of COMMISSIONERS for the management of the tax was in the hands of the lord chancellor, the lord treasurer, and other great officers of the crown, or any two of them, the lord chancellor being one. They were to be persons of the highest respectability and integrity, 'of the most sadd and discrete persons.'

The commissioners.

Their course of proceeding was mapped out for them as follows: They were to divide themselves into sets of DISTRICT COMMISSIONERS for the various hundreds or wards within the limits of their commission, and issue their precepts to the constables and other inhabitants to attend and be examined. The ASSESSORS were to be appointed by, and return the certificates of their assessments to, them; and persons dissatisfied with the assessments were allowed an appeal to the commissioners.

Assessment.

**Collection.** The COLLECTORS were also appointed by the commissioners, and their names were returned to the HIGH COLLECTOR, an officer to be appointed in every shire and division by the commissioners; to whom the sub-collectors were accountable, and who, in his turn, was accountable to the exchequer. And the high collectors were required to give security to the commissioners to answer for the money received by them.

One duplicate of the schedule of assessment was to be given to the high collector, and the other was to be returned into the exchequer to be a charge upon the collector's receipt.

The collection was made by the sub-collectors, in conformity with assessments delivered to them, and precepts from the commissioners which gave them power to distrain the lands and goods of the persons assessed.

**The yield.** A more elaborate and comprehensive system for the taxation of property as it existed in the sixteenth century could not have been devised. Whence then was it that the yield of the subsidies proved to be so far below the produce that might reasonably have been expected? An answer is easily supplied by reference to the difference between a subsidy in theory and a subsidy in practice. Nominally a rate of 4s. in the pound on lands, and 2s. 8d. the pound on goods, it slipped into the same kind of groove as that of the 'fifteenth and tenth,' and became, in practice, a grant of a sum of money of about the same amount as the yield of the last preceding subsidy. There was practically no re-assessment of the kingdom. A subsidy in the later years of Elizabeth meant, effectively, a sum

of about 80,000*l.* to be levied after the manner of former subsidies, just as a fifteenth and tenth meant a sum of about 30,000*l.* to be levied in the accustomed manner. The various counties and towns, and within them the various divisions and hundreds and wards, paid, as near as might be, the amount previously paid for a subsidy, and any readjustment—for it can hardly be termed re-assessment—that took place was limited to a rectification of the rolls of the subsidy men in the particular districts, with a view to produce the usual amount in every particular district, and no more; for great would have been the outcry of the subsidy men had their district been raised in value while the neighbouring districts remained on the level of the old assessment.

In the towns various customs in assessment probably prevailed. In the counties the commissioners for the subsidy were, as a rule, nominated by the county members, and were usually justices of the peace, or country gentlemen of good position. They met, divided themselves into committees for the different districts, sent for the constables of the hundreds and the last subsidy roll, and upon evidence produced to them, or their own knowledge of the circumstances, made such alterations as seemed necessary in consequence of deaths or the sale of estates; and sometimes they would strike out, on the ground of diminution of estate, a name from the list of the ‘subsidy men,’ and place it in a subsidiary list of ‘bearers,’ a class below the property qualification of subsidy men, but yet of sufficient ability to bear some portion of the burden of taxation with the lowest class

The practice in assessment.

‘Subsidy men’ and ‘bearers.’

Local  
customs.

of subsidy men. In assessing the various townships they followed customs which had become established. Some townships were, by custom, assessed wholly *in terris*, at the 4*s.* rate ; some wholly *in bonis*, at the 2*s.* 8*d.* rate. From the diary of a subsidy man of the period we learn the following interesting particulars :—Elmswell, a township in Yorkshire in which he resided, had always been rated at 10*l.* *in bonis* for a subsidy. There were usually three subsidy men—the lord of the manor being one, and the tenant of a farm of his another. If the lord of the manor was assessed at only 4*l.* *in bonis* towards the 10*l.*, he by the custom had to pay in that assessment without any bearer, because it was for his demesne. But if he was assessed at 7*l.*, that is to say, 4*l.* for his demesne and 3*l.* for his farm as without a tenant at the time, then he was to have half the bearers in the township, and as much borne of his 3*l.* as the other subsidy man had of his 3*l.*<sup>1</sup>

The extent to which taxation in bonis, for moveables at the 2*s.* 8*d.* rate, was carried, as opposed to taxation in terris, for land and rent, at the 4*s.* rate, may be gathered from an assessment of the county of Gloucester. The whole charge for the county is 11,629*l.* 16*s.* 8*d.* ; of which 8,251*l.* 10*s.* is charged on goods, and only

<sup>1</sup> For instance : ‘ Henry Best his rate for the subsidy of 7*l.* *in bonis*, for which two subsidyes commeth, att 2*s.* 8*d.* per pound to 37*s.* 4*d.* ; whereof hee himself is to pay 31*s.* 4*d.* and Edward Lynsley, his bearer, 6*s.* William Whitehead 3*l.* *in bonis* commeth to 16*s.*, whearof William Pindar, a bearer with him, payeth 3*s.* 4*d.*, and Richard Parrott, another bearer with him, 2*s.* 8*d.* ; soe that his owne part commeth but to 10*s.* just.’—Best’s Farming Book (Surtees Society Pub. vol. xxxiii.), p. 87. Obs. the lord of the manor, being a subsidy man charged in bonis, paid nothing in respect of the rent derived from the farm, rents being charged with land.

3,378*l.* 6*s.* 8*d.* on lands. The county, though rich in landowners by recent purchase, derived from the ranks of the prosperous merchants of Bristol, shows a subsidy roll with only 79 names of persons charged 10*l.* or more. One only is rated at 50*l.*—sir Henry Pool, of Saperton, who was at the time ‘eminent for his great housekeeping;’ five are rated at 40*l.*, and four at 30*l.*<sup>1</sup> It would be difficult to understand how the commissioners could have ‘the effrontery to sign the roll, did we not bear in mind that the commissioner was himself assessed as ‘a justice of the peace’—such was the arbitrary mode of valuation—at 6*l.* or 10*l.*, while the statutory qualification for the post was 20*l.*, and his fortune probably five times that amount at the least. He would, therefore, not improbably consider himself justified in applying to others a similar standard of measurement. Large allowances were made for outgoings, for large families, and for the expenses of position; and in the result estates of 30*l.* or 40*l.* in the queen’s subsidy books were, as sir Walter Raleigh stated in the house of commons, not the hundredth part of the wealth of some of the persons assessed.<sup>2</sup>

Allowance  
for ex-  
penses of  
position.

Thus it was that after the defeat of the Armada, in the last fifteen years of the reign of the queen, while rents rose, and internal industry, lately strongly reinforced by the immigration of refugees from the religious persecutions in the Netherlands, progressed in development day by day; while commerce, represented at the Royal Exchange—originally Gresham’s Bourse—was

The result.

<sup>1</sup> Atkyns’ Gloucestershire, pp. 13, 335. The list is for the subsidies 5 Jac. I.

<sup>2</sup> Ante, p. 150.

increasing in every direction ; while expense in dress and expense in building—those unfailing criteria of wealth in the upper classes—were conspicuous, the one in those magnificent costumes where, as we see in portraits to this day, the courtier was rightly said to carry sometimes ‘the value of a manor’ on his back ; the other in ‘all that great bravery of building that set in in the times of Elizabeth,’ of which so many examples still exist in our Elizabethan halls and manor-houses ; and while the increase in drinking—that unfailing criterion, alas ! of increase in means in the lower classes in England, carried your English in potency of potting above even ‘your Dane, your German, and your swagbellied Hollander’—briefly, while agriculture, internal industry, and trade and commerce all combined in advance, and everything else evidenced an increase of riches, the ad valorem rate on property declined in yield. In these last fifteen years of the reign—‘the spacious times of great Elizabeth’—all else expanded save the total of the queen’s subsidy roll. In short, such a travestie of taxation took place, such a burlesque of assessment was represented in the proceedings of the commissioners for the subsidies, that in reading Bacon’s observations upon taxes, while we acknowledge their correctness, they appear to have a force and felicity beyond, perhaps, the intention of the author, when he says :—‘He that shall look into other countries, and consider the taxes, and tallages, and impositions, and assizes, and the like, that are everywhere in use, will find that the Englishman is *most master of his own valuation* and the least bitten in purse of any nation in Europe.’

## PART III.

## DIRECT TAXATION UNDER THE STUARTS.

The old system of fifteenths and tenths and subsidies continued. Grants to king James. The last fifteenths and tenths. Grant of five subsidies to king Charles in 1628. Six subsidies for the northern army granted in December 1640 and February 1641. The poll tax for the disbandment of the northern army.

FIFTEENTHS and tenths and subsidies in the old form continued to be used under the Stuart kings, a fifteenth and tenth, after the deduction of 6,000*l.* in relief of decayed towns, yielding between 29,000*l.* and 30,000*l.*; a subsidy, now only about 70,000*l.* A grant from the clergy always accompanied a grant from the laity, and was confirmed in the usual manner by parliament. A clerical subsidy of 4*s.* in the pound continued to produce about 20,000*l.*

The first grant to king James, made by the parliament that so narrowly escaped the gunpowder plot, consisted of six fifteenths and tenths and three subsidies from the laity, and four clerical subsidies; <sup>1</sup> the next, made after the remonstrance against the impositions and Salisbury's declaration of the king's intention to revoke those that resembled internal taxes, consisted of a single fifteenth and tenth and one lay and one clerical subsidy. <sup>2</sup> In 1620 there was a grant, for assistance to the new king of Bohemia, of two lay, and three clerical, subsidies; <sup>3</sup> and in 1623, after the abolition of the monopo-

<sup>1</sup> 3 Jac. I. cc. 25, 26.

<sup>2</sup> 7 Jac. I. cc. 22, 23.

<sup>3</sup> 18 Jac. I. cc. 1, 2.

lies, the king received three fifteenths and tenths and three subsidies from the laity, and four subsidies from the clergy,<sup>1</sup> towards the expenses of the preparations for war with Spain about the treaties for the marriage of Charles and the Infanta and the restitution of the Palatinate.

*The fifteenths and tenths granted in 1623 proved to be the last* ; for though, subsequently, in the first parliament of king Charles, after two lay and three clerical subsidies had been granted,<sup>2</sup> a motion was made to increase the grant by the addition of two fifteenths and tenths, the motion was rejected ; and the grant of three fifteenths and tenths made in the next parliament was not passed into law before the dissolution.

1626.

After the disappearance of the fifteenth and tenth from the fiscal list, in which it had occupied so prominent a position since the settlement of 1334, the subsidy still continued to be used ; and in June 1628, after the repression by the Petition of Right of the attempts to collect revenue by means of semi-compulsory gifts, benevolences and loans, five lay and five clerical subsidies were granted to the king,<sup>3</sup> for Buckingham's intended expedition to Rochelle in his duellum with Richelieu.

1629-40.

While government was carried on without a parliament, the place of subsidies in the tax list was occupied by the king's ship-writs ; but after the suppression of that form of exaction in the fifth parliament of the king, the old form of taxation was revived. Two subsidies

<sup>1</sup> 21 Jac. I. cc. 33, 34.<sup>2</sup> 1 Car. I. cc. 5, 6.<sup>3</sup> 3 Car. I. cc. 6, 7.



were granted for the relief of the army and the northern parts of the kingdom on December 10, and two more on December 23.<sup>1</sup> These were accepted by the king in February, 1641, and two more were granted on the 20th of that month.<sup>2</sup>

In all, the six subsidies would produce about 420,000*l.*; but this money came in slowly. In July a poll tax was voted, as a more ready means of obtaining the money required for the disbanding of the northern army; and speedy payment was urged in a proclamation issued by the king.<sup>3</sup>

This tax was charged upon persons 'according to their ranks, dignities, offices, callings, estates, and qualities,' as follows:—For every duke, 100*l.*; marquess, 80*l.*; earl, 60*l.*; viscount and baron, 40*l.*; knight of the bath, 30*l.*; knight bachelor, 20*l.*; esquire, 10*l.*; every gentleman spending 100*l.* per annum, 5*l.*; persons having an income of 50*l.*, 40*s.*; 20*l.* per annum, 5*s.*; 10*l.* per annum, 2*s.*; 5*l.* per annum, 1*s.*; with a poll tax of 6*d.* for all other persons.<sup>4</sup> It produced about 400,000*l.*

<sup>1</sup> Com. Jour. 11.    <sup>2</sup> 16 Car. I. cc. 2, 4.    <sup>3</sup> Foedera, xx. 463.

<sup>4</sup> 16 Car. I. c. 9. From Best's Farming Book, p. 93, we learn that in Elmswell, in Yorkshire, which was assessed to a subsidy at 10*l.* in bonis, the poll was assessed as follows:—'There was 5*l.* 13*s.* 6*d.*, whereof the lord of the manor paid 5*l.* 1*s.*; eight of his servants, 4*s.*; William Whitehead 1*s.* for his land, and 1*s.* 6*d.* for his three children. All the rest of the farmers in the town paid only per poll, 6*d.* for themselves, their wives, and as many of their children as were above sixteen years of age. The assessors in every town were made also collectors of all such sums as were to be gathered within their several towns and constaberies, and were assigned to pay the said moneys at the commissioner's house, some at one commissioner's house and some at another.'

*Summary.*

## DIRECT TAXATION, 1334-1642.

1334. Settlement of the 15th and 10th.  
 1371. Novel tax on parishes.  
 1377-80. The episode of the poll taxes.  
 ——— Return to 15ths and 10ths.  
 1404 }  
 & } Special taxes on landowners.  
 1411. }  
 1428. Tax on inhabitant householders and knights' fees.  
 1435 }  
 & } Graduated income tax tried.  
 1450. }  
 ——— Return to 15ths and 10ths.  
 1463 }  
 & } Attempts to reform taxation end in failure.  
 1472. }  
 ——— Return to 15ths and 10ths.  
 1488. The 'new found subsidy' leads to slaughter of the earl  
       of Northumberland.  
 1513. Poll tax yields one-third the amount expected.  
 —14. A subsidy granted with a 15th and 10th.  
 1514 }  
 to } Subsidies and 15ths and 10ths granted together.  
 1642. }  
 1547. Curious subsidy on sheep and wool.  
 1588. Four 15ths and 10ths and two subsidies granted  
       together against the Armada.  
 1601. Prosperity after the Armada. Eight 15ths and 10ths  
       and four subsidies granted together.  
 1623. The last 15ths and 10ths.  
 1640-1. Grant of six subsidies.  
 1641. Poll tax for disbanding the army.

## CHAPTER II.

*THE DUTIES AT THE PORTS.*

## PART I.

THE DUTIES AT THE PORTS DURING THE HUNDRED YEARS'  
WAR AND THE WARS OF THE ROSES.

1334—1485.

Increased yield in the reign of Edward III. The taxation of wool. Revival of the Maletoute. Negotiations with the merchants. Contest for the prerogative of taxing wool with the consent of the merchants ends in a parliamentary grant of the subsidy. Similar contest regarding tunnage and poundage. Practical settlement of the revenue. Chaucer controller of the customs in London. The officers of the customs. The corket. Life grant to Richard II. and to Henry V. The yield in 1421. Grants to Henry VI. The yield, 1431-3. Frauds in the customs. Life grant to Henry VI., to Edward IV., and to Richard III.

IN the fiscal records of subsequent times reference is frequently made to the reign of Edward III. as the golden age of the port duties, the time when they produced 'great and notable sums of money.' According to popular belief at the time, the wealth of Edward was derived from six millions of gold manufactured for him in the Tower of London by the famous Raymond Lulli, the alchemist, from which were coined the nobles of Raymond. But these nobles indicate the true source of the wealth of the king in the stamp which they bear, on the reverse, of a ship to signify 'the power of the sea.' Having the dominion of the sea, Edward was able to keep clear the passage for our

sacks of wool to Flanders, our principal customer ; and from this wool we derived our new wealth, as our enemies clearly saw, who would bid us alter the stamp on the noble, and ‘for the shippe sette a shepe.’<sup>1</sup>

Wool and leather, the principal products of England, which continued to be a land of flocks and herds, were what she had to give in exchange in the new commerce that sprung up after the crusades. For new ideas of distance and of the facilities of communication had been diffused by the crusaders who returned from the east. New requirements had arisen, and many luxuries had slipped into the list of necessities among the rich ; sugar, for instance, which, first tasted by the crusaders on the plains of Tripoli, now began to displace honey as a sweetener for food in rich households ; and cinnamon and the other spices that proved so useful for flavouring the ale of the period, which was drunk new, and for consumption with the salted meat of the winter store ; while the precious stones and pearls of the east, richly chased armour, silks, and the fine fabrics of the east were all in great demand in that age of magnificence in dress. The revenue of Edward from taxes, as opposed to demesne and the incidents of the feudal tenures, was mainly derived from wool ; the receipts from other exports and imports, if we except wine, were comparatively small. When, therefore, we speak of a large revenue from port duties in this reign, it should always be borne in mind that, as exported native wool was the chief contributory, this revenue was, to a great extent, in effect, a revenue

<sup>1</sup> The Libel of English Policy, Political Poems and Songs, ii. 159.

from a tax on the owners of sheep-walks and sheep-farms.

In the reign three new sources of revenue at the ports were opened from subsidies or grants in aid of (1) Export duties on wool, skins and leather, with an outrider or complementary duty on exported cloth ; (2) Tunnage, an import duty on the tun of wine ; and (3) Poundage, a duty, *ad valorem*, on goods, exported or imported, other than the before-mentioned special subjects of duty. These subsidies, it should be borne in mind, were distinct and separate from the 'ancient customs' and the 'new or small customs' on the goods of strangers.

The parliamentary grant of the subsidy of wool, skins and leather originated in the circumstances following.

Five years after his accession to the throne, in 1332, Edward placed his hand upon the sack of wool, when by the advice of the magnates he issued an ordinance for the collection of a subsidy from the wool of denizens. This was recalled in the following year, but the merchants appear to have granted a subsidy on wool, skins and leather, which was subsequently superseded by royal ordinance.

In 1336, when preparations for war with France commenced, the export of wool was prohibited by royal letters, in August, and a subsidy was granted, of 2*l.* the sack from denizens, and 3*l.* the sack from aliens. In the next year the export of wool was prohibited by statute until the king and council should determine what should be done with it. The king and council

authorised an impost; but this subsequently formed the subject of complaint as a *maletoute*, and eventually, in 1340, was abolished by the king, on the grant by parliament of a subsidy of 2*l.* on every sack of wool, 300 woollfells, and last of leather.

The subsidy was only for a year and a half; but after the expiration of the grant, was continued by the king, by agreement with the merchants. And this, as a *maletoute*, formed the subject of complaint by the commons in 1343.<sup>1</sup> It was answered for the king that the additional toll did not affect the producer, because the price of wool was at this date fixed: the toll touched the wool merchants only. In this view, on the augmentation of the price of wool in the different counties of the kingdom, the lords and commons, with the consent of the merchants, granted an additional duty of 40*s.* the sack on wool, as a subsidy, for three years.<sup>2</sup>

In 1344, the repeal of the ordinances fixing the price of wool<sup>3</sup> altered the position of the wool-growers of the kingdom. The price now became a matter of agreement, a subject of bargain between buyer and seller. The seller felt the immediate incidence of the tax. And henceforth on every occasion of the renewal of the subsidy we find the commons opposing and the merchants willing to sanction, the grant.

<sup>1</sup> Meanwhile, in 1339, the lords had granted the tenth sheaf, fleece and lamb from their demesnes for two years; and the commons, 30,000 sacks of wool. And in 1340 the king had had a grant of 20,000 sacks of wool, and from the lords and knights of counties, another grant of the ninth sheaf, fleece and lamb for two years, which had been cancelled, in 1341, on the grant of 30,000 sacks of wool.

<sup>2</sup> 'De chescun sak de legne que passera.'—Par. Rolls, ii. 138.

<sup>3</sup> 18 Edw. III. st. 2, c. 3. All persons may buy wools.

In 1346, the subsidy was renewed for two years, and in 1347 duties were imposed upon cloth of different kinds. Edward had improved this home manufacture, if indeed he did not practically start a home manufacture, by the introduction into the country of skilled weavers from Flanders; and the new duties, though the cause of considerable complaints, were confirmed to the king on the ground that it was reasonable he should have the same profit from cloth made in the kingdom and exported, as from wool exported, according to the total amount of cloth made from a sack of wool.<sup>1</sup> There were two rates—for merchants denizens, and for merchants strangers. For denizens :—For every cloth, 14*d.*; for every cloth of worsted, 1*d.*; and for every lit, 10*d.* For strangers :—For every cloth, 21*d.*; for every cloth of worsted, 1½*d.*; and for every lit, 15*d.*

In 1348 the subsidy of wool again formed the subject of complaint from the commons. They urged that the 60,000*l.* a year it produced came out of the pockets of the landowners, because the merchants simply gave, in consequence of the subsidy, so much the less for every sack of wool. The tax was, therefore, a tax on the produce of land—in short, a land tax and not a tax on the merchants. And, eventually, they made their grant of fifteenths for three years upon the condition that the subsidy of wool should not be renewed, and that, for the future, no such grant should be made by the merchants.

A long contest followed as to the exercise of the

<sup>1</sup> Par. Rolls, ii. 163.

prerogative of the king to levy an impost on wool in the hands of the merchants, with their consent and without a parliamentary grant; and the dispute was settled, in 1362, in a manner resembling the settlement of the contest about the maletoute in 1297. The lords and commons granted a subsidy of 20*s.* on the sack of wool and 300 woolfells and 40*s.* the last on leather, for three years: the king accepted the grant and gave his assent to an enactment prohibitory of the imposition of a subsidy on wool without the assent of parliament.

But notwithstanding this arrangement, the subsidy was subsequently increased in amount,<sup>1</sup> and the enactment against imposts upon wool without the assent of parliament had to be repeated in 1371.

*Origin of Tunnage on Wine and Poundage on Goods.*

Meanwhile the royal prerogative had also been exercised in imposts upon wine and other merchandise, with the consent of the merchants, and without any parliamentary grant.

The practice had commenced in 1347, when Lionel of Antwerp (Clarence), guardian of England, imposed, in council, by agreement with the merchants, a toll of 2*s.* the tun on wine, and 6*d.* in the pound on goods, as a convoy tax, for the purpose of paying the wages of ships of war required for the protection of traders. And this increased premium for insurance in a time of great risk formed the first of several similar grants

<sup>1</sup> In 1365 it was doubled—making the rate 40*s.* on wool and 4*l.* on leather—for three years. In 1368, 1*l.* 6*s.* 8*d.* on wool and 4*l.* on leather was granted for two years.



resulting from negotiations with the merchants as opposed to parliamentary grants.

In 1371, when the native merchants had considerably extended their business, parliament took up this question as they had taken up that relating to the wool merchants, and granted to the king a subsidy of 2s. the tun on wine and a poundage of 6*d.* on imports and exports, excepting wool and skins, 'for the safe and sure conduct of the ships and merchandize coming inwards to this country by sea and passing outwards.' But this subsidy, granted only for a limited term, was allowed to expire in 1372, when Parliament renewed only the subsidy of wool and skins. The Prince of Wales, the Black Prince, who had returned from the continent in the previous year, now took up the question. After the knights of the shire had received their congé and departed, the city and borough members were by his order retained. An assembly was held in a chamber near the White Chamber, the prince and several lords being present, and the city and borough members, 'having regard to the perils and mischiefs that might happen to their ships and merchandize by the enemy at sea,' renewed, as it was suggested that they should, the subsidy of tunnage and poundage of the previous year.<sup>1</sup>

<sup>1</sup> Par. Rolls, ii. 310. In collection of this poundage, the fishermen of the Eastern coast were required to pay 6*d.* in the £ value on their fish caught and brought home, as for so much 'merchandize or goods *imported*'; and it became necessary to issue writs to the collectors of the poundage, stating that it was not the intention to tax fish caught in the sea and not exported, and accordingly that they were not to charge the said fishermen. Writs to the collectors of the subsidy in the ports of Holkam, Welles, Blakeneye, Wyveton, Claye, Salthous, Skiryngham

This separate negotiation for tunnage and poundage with the city and borough members was not more to the liking of the lords and commons than had been the separate negotiations with the wool merchants, or with the merchants dealing in wine and other merchandise. In the next year they took the matter into their own hands by granting tunnage and poundage for three years, and the subsidy was renewed in 1376 for another three years.

Thus commenced and became established for the king, in the reign of 'the father of English commerce,' as Edward III. has been termed, a revenue at the ports, additional to the 'customs,' from duties granted to the king by parliament and accepted by him as a subsidy or grant in aid; the reason for, or basis of, the grant being the counter-obligation of defending the merchant coming and going from the wool pirates and other robbers of the sea. The whole arrangement amounted to a compromise settling the toll to be taken by the king at his ports by way of premium for insurance of the merchants' venture. The amount was not excessive, but moderate, and when we bear in mind the necessities of the king, there is reason for congratulation that the importance of wool to the landowners united them with the citizens and burgesses in insisting upon a practical limitation of tolls on commerce, an arrangement which proved as beneficial to this kingdom as the excessive taxation of the merchants by Philippe de Valois, Edward's rival, proved detrimental to the in-

and Croumere. Foedera, Record edn. iii. part ii. 1004. This was, probably, the origin of the person rees exemption in the later subsidy Acts.

terests of France. Henceforth the kings of England had practically a permanent revenue by successive parliamentary grants of TUNNAGE on wine and POUNDAGE on goods, as well as SUBSIDIES ON WOOL, SKINS AND LEATHER.

At this date we see Geoffrey Chaucer sitting at the receipt of custom, taking such fees as previous comptrollers of the custom and subsidy of wool, woollfells and leather in the port of London had been accustomed to receive, writing all official accounts with his own hand, continuing in residence and performing his duties personally, and retaining in his custody one of the two parts of the seal termed 'corket.' He was appointed comptroller in 1374.<sup>1</sup> Chaucer.

The COMPTROLLER was one of the three ancient officers of the customs; the others being the CUSTOMER and the SEARCHER. The customer received the duties; the comptroller (contrarotulator) enrolled the payments at the custom house, and thus raised a charge against the customer; while the searcher received from the customer and the comptroller the document authorising the landing of goods, which was termed the WARRANT, and, for exportation, the document authorising the shipment of goods, which was termed the CORKET; and thereupon allowed the goods mentioned in the document he received to be landed or shipped, as the case might be. Officers of the customs.

The corket was so termed from the words at the end of the document, abbreviated. It ran— The corket.

'Edwardus, omnibus ad quos, &c., salutem. Sciatis, quod A.B. nobis solvit in portu nostro London. custu-

<sup>1</sup> Foedera, vii. 38.

mas nobis debitas pro tribus saccis lanae, quo quietus est,' and was signed, in attestation, by the collector or customer and the comptroller of the customs in the said port and dated. A.B. has paid the customs due to us for three sacks of wool, by which he is quit. 'Quo quietus est;' 'Quo quetus est;' 'Coketus est.'

'Quietus est' was the form of acquittance in the entries on the Exchequer Rolls, where, after the recital of a payment, the entries usually conclude with—'Et quietus est,' or, shortly, 'Et Q. e.'

Subsidies on wool, skins and leather and tunnage and poundage were continued during the reign of Richard II., but with every precaution to prevent this all-important source of revenue—'de quoi le greindre profit que le roi prent en son royaulme sourde,'—from passing into the category of 'customs.' In this view the grants were, at first, limited to terms certain; for instance, in 1381, the renewal was for less than a year; there was an interval of a week, 'lest the king by continual possession of the said subsidy might claim it  
1397. as of right and custom.'<sup>1</sup> And when at last, in 1397, the king received a grant of the subsidies for life, it was accompanied with a proviso that the grant 'should not be made a precedent in the time of his successors.'<sup>2</sup>

The yield of the revenue at the ports kept up fairly during the reign of Richard, but fell off in the reign of Henry IV., partly in consequence of frauds committed by, or with the connivance of, corrupt collectors, and in 1411 was estimated at 30,000*l*.<sup>3</sup> This king did not

<sup>1</sup> Par. Rolls, iii. 104.

<sup>2</sup> Ibid. iii. 114, 368.

<sup>3</sup> Ordinances, ii. 7. Stubbs, Const. Hist. iii. 65.

receive any life grant of the subsidies; but a life grant was made to his successor, in 1415, after the victory of Azincourt, as follows: for wool and woolfells, from denizens 2*l.* 3*s.* 4*d.*; strangers, 3*l.*; and for leather, the last, from denizens, 2*l.* 3*s.* 4*d.*; strangers, 5*l.* 6*s.* 8*d.* Tonnage at 3*s.* and poundage at 1*s.*, with an exemption in favour of imported wheat, flour, fresh fish, and cattle (*chescun manere de blee, floure, et person rees, et bestiall entrant en le dit roialme*).<sup>1</sup>

In 1421 the yield was as follows:—

	£
Small customs on wools . . . . .	3,976
Great customs . . . . .	26,036
Small customs on goods . . . . .	2,438
Subsidy of tonnage and poundage . . . . .	8,237
Total . . . . .	40,687

The subsidies were continued to Henry VI., at first, by grants for stated terms; and the yield from the duties at the ports, inclusive of the customs and the subsidies, was in the three years 1431–3 inclusive, as follows:

	1431	1432	1433
The custom of wool and small	£	£	£
customs . . . . .	7,780	6,996	6,048
The subsidy of wools . . . . .	20,151	16,808	14,259
Tonnage and poundage . . . . .	6,920	6,998	6,203
Total . . . . .	34,851	30,802	26,510

<sup>1</sup> Par. Rolls, iv. 64. The following Petition of the house of commons embodies a remarkable suggestion for taxation. The date is 1420, five years after Azincourt, when the fortune of England had reached the zenith: 'most greatly lived this star of England.' 'To the most gracious and puissant prince the duke of Gloucester, Guardian of England, the poor Commons of England, &c., &c.:—Item, the said Commons pray, that whereas our most sovereign lord the king and his noble progenitors time out of mind (*de tout temps*) have been lords of the sea, and also by the grace of God it happens that our said lord the king is lord of the sea-coast on both sides of the sea (*des costes d'ambéparties del meer*), be it

The item 'great customs' in the return for 1421 includes the subsidy; and the item 'the subsidy of wools,' in the returns for 1431-3 includes the great customs.

The account shows a falling revenue. The decrease was due, in the main, to frauds at the hands of the officers of the customs. Blank forms of corkets—'blankes escrows en parchemyn appelez blankes cokettes'—were kept sealed for use in order to deceive the king of his customs; a form of fraud for which, in 1433, the severe penalty was imposed of forfeiture of goods and imprisonment for three years.<sup>1</sup> And such were the malpractices of the searchers, that another officer called the SURVEYOR OF THE SĒARCHER was appointed to act as a check upon him and prevent fraud in allowing more goods to be shipped or landed than were mentioned in the corket or the warrant. Lastly, all 'customers, controllers of the custom, clerks, deputies, ministers, and their servants, controllers or surveyors of searchers, and their clerks, deputies, ministers, and factors, were forbidden to have ships of their own; to buy or sell by way or colour of merchandise; to meddle with freighting of ships, or have or occupy any wharfs or quays; or hold any hostries or taverns; or be any factors, or attorneys for any merchant, denizen or alien, or be hosts to any merchant alien, under a penalty of 40*l.*, as often as they did the contrary.'<sup>2</sup>

The tide-waiters and land waiters were, it may be ordained, that from all strangers passing along the said sea, such tax for the assistance of our said lord the king, shall be taken as to him may seem fit, for the safeguard of the said sea.—Par. Rolls, iv. 126.

<sup>1</sup> 11 Hen. VI. c. 16.

<sup>2</sup> 20 Hen. VI. 1442, s. 5.

mentioned, originally only servants to the searcher and surveyor.<sup>1</sup>

In 1453 Henry VI. had, at last, a life grant of the subsidies, at exceptionally high rates for wool, woolfells and leather.<sup>2</sup> Tunnage at 3s., with double that rate for sweet wine imported by strangers, and poundage at 1s., with a double rate for tin exported by strangers.

On granting the subsidies to Edward IV. for life, after the battle of Hexham, which made him supreme, parliament reverted to the lower rates for wool, skins and leather. The grant was as follows :—

*The Subsidy of Wool, Skins and Leather.*

	<i>Denizens.</i>			<i>Strangers.</i>		
	£	s.	d.	£	s.	d.
Wool, the sack . . .	1	13	4	3	6	8
Woolfells (240) . . .	1	13	4	3	6	8
Leather, the last . . .	3	6	8	3	13	4

*Tunnage on Wine.*

Wine, the tun, 3s., with double that rate for sweet wine imported by strangers.

*Poundage on Goods.*

On exports and imports, 1s., with a double rate for tin exported by strangers.

The value of goods for poundage was still to be calculated on the oath of the merchant :—the merchandises

<sup>1</sup> Gilbert, Exch. p. 230.

	<i>Denizens.</i>			<i>Strangers.</i>		
	£	s.	d.	£	s.	d.
<sup>2</sup> Wool, the sack . . . . .	2	3	4	5	0	0
Woolfells . . . . .	2	3	4	5	0	0
Leather, the last . . . . .	5	0	0	5	6	8

—Par. Rolls, v. 228-9.

were to be valued 'after that they cost at the first biyng or achate, by the othes of the merchantes or of their servauntes biers of the said merchandises in their absence, or by their letters the which the same merchantes have of such biyng from their factours, and in noon otherwise ;'<sup>1</sup> showing that, as yet, there was no Book of Rates for the customs.

Richard III. had a life grant of these subsidies, at the rates granted to Edward, from the parliament of 1484, which passed the Act against benevolences.<sup>2</sup> And during the wars of the Roses, a period of thirty years from the first battle of St. Albans to Bosworth, 1455-85, the customs, though the yield fell off considerably, formed the main source of revenue from taxation.

<sup>1</sup> Par. Rolls, v. 508.

<sup>2</sup> On the last day of the session. Ibid. vi. 238-40.



## PART II.

## THE DUTIES AT THE PORTS UNDER THE TUDORS.

Life grants of the subsidies to the Tudor sovereigns. Additional duty on malmsey in 1490. Commencement of the protective or mercantile system. Yield of the customs revenue in the reign of Henry VIII. Increase in the price of goods. Queen Mary's imposts. The book of rates. Loss of the Calais duties. Enactments, in 1558, against frauds in the customs. Queen Elizabeth's book of rates, 1586. Increase in the yield of the customs revenue.

ALL the sovereigns of the house of Tudor received life grants of the subsidies on wool, skins and leather, tunnage, and poundage. 'Your noble great-grandfather of worthy memory, king Henry VII.,' recites the Act that embodied the grant of tunnage and poundage subsequently to James I., 'the noble king of famous memory, king Henry VIII.; the late king of worthy memory, king Edward VI.; the late queen Mary, and the late renowned sovereign lady, queen Elizabeth, had and enjoyed unto them, by authority of parliament, for the defence of the realm and the keeping and safeguard of the seas for the intercourse of merchandise safely to come into and pass out of the same, certain sums of money named subsidies, of all manner of goods and merchandise coming into or going out of the realm.'<sup>1</sup>

In addition to these, Henry VII. received, in 1490, the seventh year of his reign, a grant of a special duty

<sup>1</sup> Tunnage 3s. and poundage 1s., *i.e.* 5 per cent. Par. Rolls, vi. 268; Gilbert, Exch. p. 286, and 6 Hen. VIII. c. 14; 1 Edw. VI. c. 13; 1 Mar. sess. 2, c. 18; 1. Eliz. c. 20.

on malmsey<sup>1</sup> imported by any merchant stranger from Crete. In this island, then called Candia, the Venetians, who were the originators of the system of protection known subsequently as the protective or mercantile system, and to whom the island then belonged, had recently imposed new duties on wines of Candia laden by Englishmen and in English ships. Our duty on malmsey was retaliatory. Imposed at the rate of 18s. the butt, with a provision that every butt should contain 126 gallons, and be sold for 4*l.*, it was to continue 'until the Venetians should abate their new impositions of four ducats at Candy,'<sup>2</sup> and thus formed a first step in the international war of tariffs which, in future years adopted as a system, fills so large a space in the pages of our fiscal history. As the butt in which wines of this sort were imported contained half the amount of a tun, the new duty amounted to a tunnage of 1*l.* 16s.

An improvement in the yield of the port duties in the first part of the reign of Henry VIII. was followed, towards the close of the reign, by a considerable decrease: while the revenue continued to decrease in relative value, in consequence of the general advance in the price of all merchandise. When it is borne in mind that between the date of the taking of Mexico, in 1521, and the discovery of the mines at Potosi in 1545, no less than fifteen millions and three quarters, it has been estimated, were added to the thirty-four or thirty-five millions which, before that, constituted the

<sup>1</sup> The duke of Clarence, it will be remembered, had, according to Holinshed's story, been 'privilie drowned in the Tower' in a butt of malmsey, 1478.

<sup>2</sup> 7 Henry VII. c. 8.

store of the precious metals,<sup>1</sup> we may cease to look further for an explanation of that advance in the price of all merchandise of which bishop Latimer complained in his sermon before Edward VI. at Saint Paul's, January 17, 1548: Not only had rent enormously increased, as no one knew better than himself, the son of a small farmer; but also 'at merchants' hands no kynde of ware could be had except we gave for it too much,' that is to say, except at what appeared to him to be an excessive price.

In these circumstances it might be expected that some increase in the port duties would be made. Queen Mary, with a view to secure the revenue from wool and cloth, by order in council laid an impost upon short cloth; and, in 1556, increased, by impost, the duty on sweet wine, to correspond with the increase in the price of the wine. The old system of rating merchandise for the poundage, upon the value as sworn by the merchant, was superseded by a fixed valuation. A book of rates was issued, in which were specified the values at which goods of different sorts were to be rated for the customs. This book was published probably soon after the capture of Calais by the duc de Guise, in 1558, when it became necessary to obtain some compensation from the port duties in England for the loss of the Calais duties.<sup>2</sup>

The publication of a book of rates was followed, in the first year of the reign of queen Elizabeth, by stringent enactments against smuggling and fraudulent practices in the customs department. 'This ancient

<sup>1</sup> Jacob. Pret. Met. ii. 53.

<sup>2</sup> Gilbert, Exch. p. 225.

revenue,' the Act recites, 'annexed and united to the imperial crown, had, in the time of Edward III. and other the queen's most noble progenitors, amounted to great and notable sums of money. Till of late years many greedy and covetous persons did daily, by conveying their merchandise out of creeks and places where no customer was resident, or through the negligence or corruption of the customer, searcher or other officer, where they were resident, as well as by divers other fraudulent, undue, and subtle practices and devices,' import and export goods 'without payment or agreeing for the payment of the customs and subsidies theretofore due. By these practices,' the Act continues, 'the revenue had been much impaired and diminished, to the great burden and charge of the subjects, who, by occasion thereof, had of late years been more charged with subsidies and payment for the supplement of the said loss and damage than else they should have been.'<sup>1</sup>

The report to the Venetian senate, of Michiel, the Venetian ambassador to the court of queen Mary, on the state of England, in 1557, is signally confirmatory, as regards the customs revenue, of the recital to this Act. This branch of the revenue, he writes, would be very productive, considering the great amount of imports and exports, if it were differently collected and administered. The greater part is wasted in donations or lost by the pilfering of those who are employed; for of 200,000*l.* and more which it is said to produce annually in the common course, the fourth

<sup>1</sup> 1 Eliz., 1558, c. 11.

part scarcely reaches the royal treasury; the remainder is consumed by the expenses of collecting and the persons employed in the business.<sup>1</sup>

Queen Elizabeth followed the precedent in the reign of her sister in a special impost set by her upon wines<sup>2</sup>; and later on in the reign, Oct. 1556, a new Book of Rates was published. In this book, which referred to the Act that granted tunnage and poundage to queen Mary for life, and mentioned a former book of rates, the various commodities were stated in alphabetical order, and valued according to the real price. And about this time sir Thomas Smith, by whom the revenue had been farmed, was called to account and required to refund a part of the profits he had received, and the revenue, which previously had been no more than 24,000*l.*, increased, in 1590, after the destruction of the Armada, to 50,000*l.* This formed the commencement of a rapid and continuous increase.

<sup>1</sup> Ellis, Orig. Lett. vi. 217.

<sup>2</sup> The following is an extract from a Table of English Imports, A.D. 1570, given in Hall, History of the Customs, vol. ii., Appendix:—

Description	Bulk	Value	Custom	Subsidy	Impost
		£	£ s.	£ s.	£ s.
French wines	150 tuns	1,450	25 0	— —	375 0
Sack	60 "	840	9 0	— —	111 0
Bastard "	36 "	540	4 10	— —	66 12
Rhenish "	30 awmes	60	3 0	— 15	— —

The impost on French wine is 2*l.* 10*s.* the tun. It is, therefore, not surprising to find Shrewsbury asking (Letter to sir Walter Mildmay, chancellor of the exchequer, January 15, 1569-70) for a larger allowance of wine without impost in consideration that his expenses are so much increased by the Queen of Scots: 'Truly, two tuns in a month have not hitherto sufficed ordinarily, besides that which is occupied at times for her bathing and such uses.'—Talbot Papers.

## PART III.

## THE DUTIES AT THE PORTS UNDER THE STUARTS.

Life grant of the subsidies to king James. The difference between these subsidies and the customs and imposts. Yield of the revenue in 1604. Increase in the consumption of wine. The impost on tobacco in 1604. The impost on currants. Bates refuses to pay. The great case of impositions—Bates's case in 1606. The new book of rates and new impositions in 1608. Other impositions in the nature of internal taxes. Projects for taxes at this time. Dread of excises. Remonstrance of the commons, in 1610, against the excessive impositions. Cecil effects an arrangement, and a subsidy is granted. Yield of the revenue in 1613. Appointment of Cranfield as surveyor-general. Yield of the revenue in 1617 and in 1619. Yield in 1623. On the accession of king Charles, the commons raise the question of imposts. Limited grant of the customs' subsidies rejected by the lords. Parliament is dissolved. Tunnage and poundage are levied under order in council. The second parliament in 1626. The committee of grievances. Parliament is dissolved. The third parliament in 1628. The Petition of Right. It does not touch the imposts. Remonstrance against the levy of tunnage and poundage in 1629. Dissolution of the parliament. Yield of the revenue in 1635. The new Book of Rates. The Short Parliament, 1640. The question of imposts is settled in the Long Parliament.

In accordance with precedents which now extended over the reigns of a long succession of sovereigns, a life grant of the customs subsidies was made, in 1603, to king James by his first parliament.

These subsidies were at the old rates—for wool, woollfells and leather; for tunnage, viz. 3s., with a double rate for sweet wines imported by any merchant alien; and for poundage, viz. 1s., or five per cent. on the value of merchandise exported or imported, with a double rate for tin and pewter exported by any merchant alien.

Poundage was not chargeable in respect of goods liable to subsidy duty, or wines liable to tunnage. Cloth of native manufacture was allowed to be exported duty free by any merchant denizen and not born alien. The time-honoured exemptions were continued for all sorts of fresh fish, and bestial imported, and herrings or other sea-fish taken by a subject upon the seas and exported by a subject. A merchant denizen shipping goods in a carrick or galley was to pay duty as an alien. And the value of goods for poundage continued to be regulated by queen Elizabeth's Book of Rates.

The 'customs,' properly so called, continued payable, the wine of strangers being liable to the duty of butlerage, while that of denizens continued subject to prisage.

In addition to these there were the IMPOSTS upon short cloth and wines. The distinction between the three kinds of toll at the ports is recognised in an Act of 1605, which states as one of the reasons against any grant by the king of a charter of incorporation for merchants trading to France, the detrimental effect of such a monopoly in regard to the 'customs, subsidies, and other impositions.'<sup>1</sup>

The yield of the revenue at the ports had increased to about 127,000*l.* in 1604.

Wine now became one of the most fruitful contributories to the revenue. The consumption had rapidly increased of late years. Ale had gone out of fashion, French wine was no longer considered only 'liquor for a lord,' and 'our boys,' says a character in a play of

<sup>1</sup> 3 Jac. I. c. 6.

this date, 'now carouse sack like double beer.' Sack even came into fashion at court, and the best of sack flowed into the country freely upon the opening of the ports, in 1603, on the conclusion of peace with Spain, from whence came the wine of Xeres (Span, Heres), the basis of the famous sherris sack of Shakspeare's plays.

*Tobacco* was now for the first time specially taxed. Introduced into this country by Hawkins, it had been brought into fashion by Raleigh. But the king, who detested the practice of smoking, endeavoured to write it down in his 'Counterblaste against Tobacco;' and this 'drugge of late years found out' formed the subject of one of his earliest imposts. This was at the rate of 6s. 8d. the pound in weight, upon all tobacco from Virginia, and was additional to the poundage to which tobacco was liable under a general head in the Book of Rates, which included 'all commodities not specially rated.' And it was secured by pecuniary penalties and the forfeiture of the tobacco, in case of non-payment, and 'such further penalties and corporal punishment as the quality of so high contempt against the king's express royal commandment in this manner published should deserve.'<sup>1</sup>

The impost, which was farmed out, produced 5,000*l.* in 1619. As may be surmised, it gave rise to a considerable sale of ungarbled<sup>2</sup> and adulterated tobacco; and, in order to avoid it, the plant was cultivated in England. 'The new crop had no great success; for the

<sup>1</sup> Commissio pro tobacco. Issued by lord Buckhurst, then earl of Dorset, October 17, 1604. Foedera, xvi. 601. <sup>2</sup> Not cleansed by sifting.



English tobacco had small credit, as being too dull and earthy; <sup>1</sup> and it was subsequently prohibited, in order to keep up the yield of the impost. All persons importing tobacco were now compelled to take out a license; the 'carrot' or 'roll' of the period was required to be sold with a mark or seal thereon appointed for the purpose; <sup>2</sup> and in the result, the impost on this 'weed of late years brought into the kingdom with other vanities and superfluities which come from beyond seas,' <sup>3</sup> produced in 1623 a revenue of 8,380*l*.

*The Impost on Currants. Bates's case.*

The impost on tobacco from the royal colony of Virginia encountered no serious opposition, but another impost, upon *currants*, currans, 'corinths,' <sup>4</sup> or grapes of Corinth, had not such an uninterrupted course. Currants formed an important article in the Turkey and Levantine trade, which had first come into the hands of English merchants about a quarter of a century before this, when queen Elizabeth granted a charter of incorporation to sir E. Osborne and others to carry it on. In the reign of the queen there had been a dispute regarding an attempted impost upon currants; and a monopoly for the sale of them had ranged among the later monopolies. The currant was, therefore, pigeon-holed at the treasury, as we should now say, as an article to be taxed on the first opportunity. The impost, in 1604, was at

<sup>1</sup> Bacon, Works, ii. 623.

<sup>2</sup> Commissio specialis concernens le garbling herbae Nicotianae, April 7, 1620. Foedera, xvii. 190. A proclamation for restraint of the disordered trading of tobacco, June 29, 1620. Ibid. xvii. 233-5.

<sup>3</sup> Proclamation, June 29, 1620.

<sup>4</sup> Stow, v. 257; Cap. xvii.

the rate of 5s. the cwt., double the ordinary poundage, to which it was additional; and Bates, a Turkey merchant, refused to pay it.

In lieu of resorting to extreme measures, the king was advised to afford every facility to Bates to try the question in a court of law. An information against him, laid by the attorney-general, came on for hearing before the court of exchequer in Michaelmas term, 1606. The case was argued at great length; and the judges decided that Bates must pay the impost. 'The matter in question was,' they observed, 'a matter of state,' to be ruled according to policy by the king's extraordinary power. All duties on merchandise are the effects of foreign commerce; but all affairs of commerce and all treaties with foreign nations belong to the king's absolute power. He, therefore, who has power over the cause, must have it also over the effect. The seaports are the king's gates, which he may open and shut to whom he pleases.'<sup>1</sup>

Bates was, therefore, unable to import currants except upon payment of the impost. The impost continued to be levied, and was included, with the imposts upon wines, in the farm termed the 'petty farm,' which produced, in 1619, 38,505*l*.

1608. Not long after the decision in Bates's case, the king, whose extravagance in the enjoyment of his new-found wealth had exhausted the treasury, issued, after consultation with the principal merchants, a new Book of Rates or values of goods for the poundage, and not

<sup>1</sup> The great case of Impositions. Lane's Reports, p. 22; Howell, State Trials, ii. 371-534.

only 'rectified' the value of many articles of merchandise which had considerably altered since the publication of queen Elizabeth's Book of Rates, but also, fortified by the recent decision, considerably augmented the imposts.

These touched merchandise at the ports, and the measure was, if not precisely within the precedents in previous reigns, at any rate within an extension of the principle involved in those precedents. But other new impositions of the king were in the nature of internal taxes, as opposed to duties on merchandise at the ports, and touched persons keeping victualling-houses and alehouses and persons selling wine; while a notable imposition had been laid, of 1s. the chaldron, upon sea coal arising in Blyth and Sunderland.

Now at this date all sorts of projects for new kinds of taxes were under discussion. It was intended by what was termed 'the Great Contract,' the result of a plan of Cecil's for obtaining an addition to the revenue, that, in lieu of the profits of the court of wards and liveries and the grievous and detested prerogative of purveyance, which were to be abolished, the crown should have a settled permanent revenue of 200,000*l.*; but from what source this amount could or should be derived, was as yet an open question. The king, it was well known, was an imitator of Henri IV., as he had shown by his attempts to introduce into England the manufactures of glass and of silk<sup>1</sup> which the French

<sup>1</sup> At the Epiphany Sessions of 1608, many thousands of mulberry trees were sent down to Devonshire, 'for the relief of silke-wormes in this countie,' to be divided among such of the landowners as chose to pay three farthings apiece for them.—Hamilton, Quarter Sessions, p. 95.

king had established in France. And the success of the excises in the Low Countries had directed special attention to taxes of that description. It was, therefore, conjectured that if new taxes were wanted, they would probably be taken from the list of France,<sup>1</sup> which contained so many taxes oppressive to the poor, or from the Dutch list. In short, there was in the country a wide-spread feeling of fear that excises would be imposed upon the continental plan—the ‘meaner sort,’ or poorer class, dreaded the imposition of new taxes ‘upon their ordinary victuals, bread, beer and corn, or their handy labours.’

In these circumstances the commons presented, in 1610, a petition of remonstrance to the king on the subject of the impositions, as excessive. ‘Your Majesty hath lately,’ they said, ‘and in a time of peace, set both *greater impositions and far more in number* than your ancestors;’ and in particular they complained of the impositions that involved the principle of internal taxation, and, in chief, of the tax on coals at the pit; considering ‘that the reason of this precedent may be extended to all commodities of this kingdom.’<sup>2</sup> From such a commencement, ‘impositions might be extended to commodities which, growing in the kingdom, are not transported, but uttered (that is, put out, retailed) to the subjects of the same.’ In short, there was, in their opinion, reason to fear the imposition in England of the continental excises.

<sup>1</sup> It was from Sully’s measures that the ‘tariff of honors’ subsequently introduced was copied, see page 209.

<sup>2</sup> The three patents particularly complained of—1, that of the inns and hosteleries; 2, that of the alehouses; and 3, that of gold and silver-thread wire—were revoked in 1620.—Par. Hist. i. 1226.

Dorset, who, as lord treasurer, was responsible for the new Book of Rates, was no more ; but the younger Cecil, now earl of Salisbury, who had succeeded him in May in the preceding year, at once grasped the difficulty of the position. The Book of Rates, he said, had been the result of advised counsel first taken by those in office, and ‘divers conferences first had with many of the principal merchants of all companies, and with their assent and allowance ;’ and, as a fact, the impositions were not as burdensome as generally was conceived. But, as regards the other impositions, they had been imposed upon erroneous advice, and the king would abolish them, except that touching sellers of wine, which would be retained until its expiration, as granted in favour of a ‘great person of great desert’—that is to say, the duke of York.

After these concessions, the commons passed the Bill for a fifteenth and tenth and a subsidy.

The statement of the lord treasurer<sup>1</sup> regarding the nature of the increase made in the port duties, seems to be borne out by the revenue returns ; for, in 1613, the yield advanced to only a little over 148,000.<sup>2</sup> The cause of the increase observable in the yield in the subsequent part of the reign is to be found in the increase of commerce and an improved system of collection. In 1615, Cranfield was, through the influence of Buck-

<sup>1</sup> On the death of Salisbury in May 1612, the treasury had been, for the first time, put in commission.

<sup>2</sup> 148,074*l.* Of this, 109,572*l.* was collected at the port of London ; 61,322*l.* from exports, and 48,250*l.* from imports ; while of the 38,502*l.* collected at the outports, 25,472*l.* was for exports, and 14,030*l.* for imports.

ingham, appointed surveyor-general of the customs. Originally, he had been an apprentice in a merchant's office, where he had acquired a special knowledge of the business of merchants and the manner in which frauds were practised at the custom-house. This enabled him to take precautions with such advantage to the revenue that the yield amounted, in 1617, to 190,000*l.*; and in 1619 to 284,000*l.*<sup>1</sup>

But the practice of taking fines upon renewal of the farm leases, detracts from the value of this return as an index of the amount received from the port duties; for instance, in this very year, when the subsidy and imposts of the French wines were let to the farmers of the petty farm for three years, the usual term of a customs' lease, 50,000*l.*, was paid as a fine;<sup>2</sup> and indeed, Cranfield, now earl of Middlesex, was turning his knowledge of tricks at the custom-house to his own advantage; in 1621, he obtained a surrender of a lease of the impost on sugar, granted for three years in 1620 at a rent of 5,666*l.* 13*s.* 4*d.*; obtained a new lease from the king to two of his servants for his use, at 2,000*l.* per annum; let the impost to farmers, at 6,000*l.* per annum, and pocketed the difference.<sup>3</sup> This formed one of the articles of accusation against him

<sup>1</sup> We have now something like a detailed account of the produce of the revenue at the ports. Of the total, 284,000*l.*, the great customs and silks, which were included in the 'great farm,' produced 156,000*l.*; wines and currants, which were included in the 'petty farm,' as before stated, 38,505*l.*; the new impositions, 57,398*l.*; alum, 10,000*l.*; sea coals, 6,300*l.*; the sugar farm, of the impost on sugars, 5,000*l.*; the tobacco farm, a similar amount; unwrought cloths, 1,000*l.*; the three pence on strangers' goods, 3,000*l.*; and other items, including butlerage, and the old drapery, lesser amounts. See Gardiner, Charles I.

<sup>2</sup> Par. Hist. i. 1417.

<sup>3</sup> Ibid. 1457 E.

in May 1624, when for various malpractices he was deprived of office and sent to the Tower.

Meanwhile, in 1620, the king had, by warrant, enforced the collection of what were termed the 'pretermitted customs' on the exports of aliens and rough woollens of denizens; <sup>1</sup> and, in July 1623, the yield of the revenue had advanced to over 323,000*l*.<sup>2</sup>

A consideration of this increase in the revenue, which tended to render the king independent of parliamentary aid, more, perhaps, than the increase in the rates of duty and the new imposts, induced the Commons to seize the opportunity offered by the accession of Charles to the throne to raise the question of imposts in the widest form. A desire to hold the purse-strings, more than any oppression by taxation, or the alleged neglect of the king to perform his part of the bargain and safeguard the seas,<sup>3</sup> prompted them to make, in lieu of the usual life grant of the subsidies to the king at the commencement of a reign, only a limited grant, for a single year. But the Lords refused to alter the practice established by precedents which now ranged over a hundred and seventy years, and declined to pass the Bill in which this limited grant was embodied. And soon afterwards, in consequence of the visitation of the plague in London, the parliament was transferred to

<sup>1</sup> Hall, Customs, i. 175.

<sup>2</sup> 323,642*l*.; of which the great customs and silks yielded 160,000*l*.; the wines and currants, 43,450*l*.; the new impositions, 61,472*l*.; pretermitted customs, 23,269*l*.; alum, 9,600*l*.; sea coals, 8,330*l*.; sugar, 2,000*l*.; tobacco, 8,380*l*.; unwrought cloths, 1,000*l*.; the threepence on strangers' goods, 2,794*l*.; and other items, smaller amounts.—Gardiner, Charles I. 11: Appendix, 344.

<sup>3</sup> Speech of sir Walter Erle, member for Dorsetshire.

Oxford, and there was dissolved in August, without having passed any Act for the customs' subsidies.

Without the revenue from this source, the ordinary government of the country could not have been carried on; and, on the ground that this revenue formed an income which had 'constantly continued for many ages, and was now a principal part of the revenue of the crown, and was of necessity to be so continued for the supportation thereof,' the king was advised to continue to levy it under order of council by royal warrant, 'until such time as by parliament, as in former times, it might receive an absolute settling.' This, accordingly, was done, in the form ordinarily used for imposts.<sup>1</sup>

In the second parliament of the king, which met in February, 1626, a committee of grievances, appointed by the commons, reported against the practice of impositions and the levy of tunnage and poundage without the authority of parliament; but this parliament was dissolved in June, in consequence of the refusal of the commons to grant supplies and their prosecution of the impeachment of Buckingham.

The levy of compulsory gifts, benevolences and loans engaged the more immediate attention of the next parliament, which met in March, 1628, and eventually the king assented to the condemnation, by the Petition of Right, 'of all such attempts to enforce, by means of any tax,' a word which, as then used, was synonymous with assessment, 'contributions from the subject, without the common consent by act of parliament,' and received from parliament a grant of

<sup>1</sup> Foedera, xviii. 737; xx. 118.



five subsidies. But the Petition of Right did not directly touch the impositions, and in answer to a further remonstrance against the levy of tunnage and poundage without the consent of parliament, the king stated that he had 'never meant to give away, and could not possibly do without this revenue,' and the parliament was dissolved on March 10, 1629.

During the eleven years of personal government by the king without a parliament which followed, the collection of tunnage and poundage was continued under royal warrants; and in 1635 the revenue had increased to 350,000*l*.<sup>1</sup> 1629-40.

In this year a new Book of Rates was issued, 'for the better balancing of trade in relation to the impositions in foreign parts upon the native commodities of the kingdom,'<sup>2</sup> which added about 70,000*l*. to the revenue; and subsequently the Book of Rates was altered in various items of charge.<sup>3</sup> 1635.

The dissolution of the short parliament, which met on April 13, 1640, on May 5, in consequence of the refusal of the Commons to proceed at once to the question of supply, left the question of the right to levy duties at the ports to be settled in the fifth parliament of the king, which met in November. Eventually, the king gave his assent to a Bill for a

<sup>1</sup> The great customs and silks produced 150,000*l*.; wines and currants, 60,347*l*.; new impositions, 53,091*l*.; pretermitted customs, 17,667*l*.; alum, 11,000*l*.; sea coals, 8,300*l*.; sugar, 2,000*l*.; tobacco, 10,000*l*.; unwrought cloths, 1000*l*.; three pence on strangers' goods, 2,883*l*.; new impositions on lead and wine, 9,500*l*.; and other items, lesser amounts. See Gardiner, Charles I.

<sup>2</sup> Lord Keeper Coventry to the privy council in May.

<sup>3</sup> *Foedera*, xx. 118.

grant of tunnage and poundage for two months; and thenceforth the subsidies were continued from time to time by Acts passed for the purpose.

The increase in commerce raised the yield in 1641 to little less than half a million.<sup>1</sup>

### *Summary.*

#### THE PORT DUTIES, 1334 to 1642.

- 1347. Duty on exported cloth, in compensation for loss on wool.
- 1353. Legal confirmation of the 'new' customs.
- 1362. Long contest for an additional duty on wool ends in the grant of a subsidy from wool, skins and leather, for safeguard of the seas.
- 1373. Similar contest regarding wine ends in a grant of tunnage on wine and poundage on goods for the same purpose.
- 1397. Life grant of the subsidies, including tunnage and poundage, to Richard II.
- 1415 to } Life grants to successive kings and queens.
- 1625. }
- 1490. Special additional duty on malmsey.
- Increase in the export of cloth, the value of wine, and the price of merchandise.
- 1553-8. Queen Mary's imposts on short cloth and on wine. The Book of Rates.
- Queen Elizabeth's impost on wine.
- 1586. New Book of Rates.
- 1590. Increase in the revenue, after the Armada, from increasing commerce.
- 1604. Imposts on tobacco and currants.
- 1606. Bates's case—the 'great Case of Impositions.'
- 1608. New Book of Rates. Increased imposts.
- 1610. Remonstrance of the commons against the imposts, as excessive.

<sup>1</sup> Roberts, *Treasure of Traffic*, published in 1641; Anderson, *Commerce*, ii. 391; Sinclair, *Hist. Rev.* i. 260.

1615. Cranfield increases the revenue by his reforms.  
 1620. Collection of the 'pretermitted customs.'  
 1623. Great increase in the yield, in consequence of increasing commerce.  
 1625. The commons raise the question of imposts. Bill granting the customs subsidies for a year only, rejected by the king.  
 1625 to } The port duties are levied without any parliamentary  
 1641. } grant.  
 1635. New Book of Rates.  
 1641. Parliamentary grant of the customs subsidies including tunnage and poundage, for two months, accepted by the king.

*Approximate Yield of the Port Duties.*

In 1590	.	.	£50,000		In 1619	.	.	£284,000
„ 1604	.	.	127,000		„ 1623	.	.	323,000
„ 1613	.	.	148,000		„ 1635	.	.	350,000

## CHAPTER III.

EXACTIONS BY WAY OF BENEVOLENCE AND BY MEANS OF  
MONOPOLIES. THE TARIFF OF HONORS.1. *Benevolences.*

Popularity of Edward IV. with the towns. His demands for benevolences.

The benevolent widow. His gentle fashions towards the rich citizens.

The statute against benevolences. The benevolence of 1491. 'Morton's fork.' The 'shoaring or underpropping' Act. Another benevolence in 1504. The 'amiable graunte' of Henry VIII. Another benevolence in 1545. Gifts to queen Elizabeth. A hearty benevolence. Benevolence levied in 1614 after the dissolution of 'the addled parliament.' Another in 1622, for the Palatinate. Suppression of forced loans and benevolences by the Petition of Right.

ROYAL exactions by way of benevolence resembled the irregular demands for assistance made, on occasion, in former times, to the tenants of demesne, until tallage was superseded by a system of general grants made in parliaments in which the cities and towns were represented. In the reigns of the kings of the House of Lancaster, the king had drawn largely from the vast resources of a church which had acquired by various means a large portion of the lands of the kingdom. The popularity of Edward IV. in London and the towns made him successful in his applications for aid to the rich bourgeoisie. It was not a novel means of obtaining revenue whenever a king's popularity justified the attempt, and the importance demands for benevolences now assumed is mainly interesting as marking a considerable increase in riches of the merchants and

trading class. It was fortunate for them that the attempt made in 1463 to obtain a new roll of the names of persons possessed of property<sup>1</sup> failed to succeed; for the king, later on in the reign, drew considerable sums of money from the rich persons of their class, by demands for assistance from their well-filled coffers.

Sometimes he applied, personally, to the rich for aid; sometimes by letters, and sometimes, by means of commissioners, in the manner used in former times for the tallages on the tenants of demesne. The first method is amusingly illustrated in the case of the benevolent widow of the well-known story. Edward, one of the handsomest men of the age until worn out by debauchery, was, moreover, a particular favourite with the ladies; and this rich widow, when he asked her for a benevolence, gave him 20*l.* down at once, saying:—‘By my troth, for thy lovely countenance thou shalt have even 20*l.*’ The king, who had ‘looked for scarce half that sum, thanked her, and lovinglie kissed her,’ gaining her heart—and purse, for she doubled the benevolence, paying another 20*l.*, either ‘because she esteemed the kiss of a king so precious a jewele,’ or ‘because the flavour of his breath did so comfort her stomach.’<sup>2</sup>

This pretty conceit, as Holinshed terms it, is, of course, but a trifle of fiscal history. It is more to the purpose to note that it arose in the collection of a benevolence from ‘the wealthiest sort of people in the realm,’ and that the king ‘used such gentle fashions toward them, with freendlie praier of their assistance

<sup>1</sup> Ante, pp. 120–I.

<sup>2</sup> Hall,

in his necessitie, that they could not otherwise doo, but franklie and freelie yield and give him a reasonable and competent summe.' And some notion of the manner in which these gentle fashions were used towards the citizens of London, who were, as might be expected, the principal contributors,, may be formed from the description given of an entertainment provided by the king for the mayor and aldermen. The mayor, 'a merchant of wondrous adventures into many and sundry countries, by reason whereof the king had yearly of him notable sums of money for his customs, beside other pleasures that he had shown unto the king before times,' is, with the aldermen, entertained by the king in the forest of Waltham in lodges of green boughs ; when, after dining with great cheer, and hunting of red and fallow deer, the festivities end with a present of harts, bucks, and a tun of wine for the wives of the aldermen.

In fact, riches were rapidly increasing in the kingdom : the rich paid but a very small quota to the ordinary taxes ; and no great harm to them or injustice was done in any moderate request for additional aid from their well-filled purses. No doubt proceedings of the kind were dangerous, as capable of extension into a system of obtaining money without any parliamentary grant ; and no doubt Edward's levy of benevolences for the operations in Scotland formed a considerable step towards general exaction : but his undiminished popularity with the towns to the end proves that benevolences in his reign were not felt as a general hardship.

The severe terms in which they were condemned in the statute against benevolences in the first parliament of Richard III. were probably due to a desire of the king to prop up a shaky title to the throne by a popular measure; nor do they greatly exceed the usual expression of the views of an incoming government with reference to the taxes of their predecessors, which are generally stigmatised as 'hated imposts,' forming an intolerable burden with which the people have been oppressed.<sup>1</sup>

In short, though some of the wealthy may have had to pay to the king more than they expected, at this date taxation was scarcely felt by the people. Only a few years before this a chronicler, who had considerable knowledge of England, was noting down in his *Memoirs* the results of his personal observation in different countries. There are many melancholy pictures of the

<sup>1</sup> The statute runs as follows: The king 'remembering how the commons of this his realm, by new and unlawful inventions and inordinate covetise, against the law of his realm, have been put to great thralldom and importable charges and exactions, and in especial by a new imposition called a benevolence, whereby, divers years, the subjects and commons of this land against their wills and freedoms, have paid great sums of money to their almost utter destruction; (2), For divers and many worshipful men of this realm, by occasion thereof, had been compelled by necessity to break up their households and to live in great penury and wretchedness, their debts unpaid, and their children unpreferred, and such memorials as were ordained to be done for the wealth of their souls anentised and annulled, to the great displeasure of God, and the destruction of the realm; (3), Therefore the king will it be ordained, by the advice and assent, &c.:—that his subjects and the commonalty of this his realm from henceforth in no wise be charged by any such charge, exaction, or imposition, called a benevolence, nor by any such like charge; (4), And that such exactions, called benevolences, before this time taken, be taken for no example to make such or any like charge of any of his said subjects of this realm hereafter, but it shall be damned and annulled for ever.—1 Rich. III. c. 2.

exiles in consequence of the wars of the Roses ; relations of kings in want and rags ; and Plantagenets begging their bread in the train of the duke of Burgundy. But of the people of England, Philippe de Commynes writes :—‘ Or, selon mon advis, entre toutes les seigneuries du monde dont j’ay congnoissance, où la chose publique est mieulx traictee, ou regne moins de violence sur le peuple . . . c’est Angleterre.’<sup>1</sup> In England, of all countries I know, the people are the least oppressed of any.

Notwithstanding the condemnation of benevolences, by the statute against benevolences, that kind of levy was again employed in the reign of Richard III. ; and his successor, Henry VII., took, in 1491, a benevolence ‘ from the more able sort ’ *ab opulentioribus tantum*<sup>2</sup>—for the expedition to France, which was very popular.

For this benevolence the king had the quasi-parliamentary authority of a grant from a great council. Writs were sent to the commissioners in the various counties,<sup>3</sup> with instructions from archbishop Morton, the chancellor, to them to act in the levy upon the principle that ‘ such as are sparing in their manner of living must have saved money, while those that live in a splendid and hospitable manner give ample evidence of wealth and ability to pay ’—a dilemma which has been termed Morton’s ‘ fork,’ or ‘ crotch.’ Subsequently, in 1494, the king was authorised to get in the contributions that had been offered, by an Act which

<sup>1</sup> Mémoires, Dupont, i. 231, ii. 142.

<sup>2</sup> Bacon, Works, vi. 121.

<sup>3</sup> Writ de pecuniâ mutuandâ pro expeditione Franciæ.—Foedera, xii. 464.



was called ‘the shoaring or underpropping Act.’<sup>1</sup> A second benevolence is stated to have been demanded by the king in 1504; but as he had just then received a subsidy from parliament, and as ‘there were no wars, no fears,’<sup>2</sup> it seems doubtful whether the entries upon the authority of which this statement rests may not have had reference to arrears collected under the Act of 1494.

The next benevolence was the ‘amiable graunte,’ which Henry VIII. demanded in 1528, after the revocation of the illegal commissions for the levy of a sixth, which had resulted in serious disturbances in Suffolk,<sup>3</sup> Huntingdon, Kent, and other parts of the kingdom. In Kent the people had answered the demands of the commissioners by a cry that they were ‘English and not French, free men and not slaves.’ The king therefore sent out letters to state that he would take nothing from the people but by way of benevolence.

Another benevolence was levied by the king towards the close of the reign in 1545, after the costly expedition to Boulogne, for which he had received in the previous year so large a subsidy that nothing more could be expected from parliament.<sup>4</sup>

<sup>1</sup> 11 Hen. VII. c. 10; Bacon, *Hist. Hen. VII.*; *Works*, vi. 121, 160; *Holinshed*, iii. 532.

<sup>2</sup> See Bacon, *Works*, vi. 224, and note.

<sup>3</sup> Ante, p. 132. Note: ‘the duke of Suffolk, sitting in commission about this subsidy in Suffolk in 1526, persuaded, by courteous means, the rich clothiers to assent thereto; but when they came home and went about to discharge and put from them their spinners, carders, fullers, weavers, and other artificers, which they kept in work aforetime, the people began to assemble in companies,’ and, in short, there was a rebellion against the subsidy. *Holinshed*, iii. 709.

<sup>4</sup> For the benevolence raised by Henry VIII. in 1545, the county of Devon produced 4,527*l.* *Hamilton, Quarter Sessions from queen Elizabeth to queen Anne*, p. 55.

Queen Elizabeth received, first and last, a considerable sum in gifts from her subjects. These were offered not only by the nobility and leading gentry on new year's day or other fitting occasions, but sometimes by towns collectively; and a picture of a benevolence as hearty as the grant of the first subsidy to the queen is presented where the mayor of Coventry gives to the queen a handsome purse, well filled. 'I have few such gifts, mr. mayor,' the queen says kindly; 'it is a hundred pounds in gold!' 'Please, your grace,' replies the mayor, 'it is a great deal more we give you.' 'What is that?' says the queen. 'It is,' the mayor replies, 'the hearts of your loving subjects.' And the queen says, 'We thank you, mr. mayor, it is a great deal more, indeed.'<sup>1</sup>

June, 1614.

When the disputes between king James and his parliament had begun, and 'the addled parliament,' as it was termed, on the refusal of the commons to go into the question of supply until their grievances were redressed, had been dissolved without passing any Act, the king had recourse to a benevolence in lieu of a subsidy. Letters were sent from the lords of the council into the several shires, to the sheriffs and justices of the peace, to move them to exertions to obtain gifts of money and plate for the king; and the money and plate were to be sent to the Jewel House, in Whitehall, with a register in writing of the value of every particular gift and the name of the giver, to be presented to his majesty's view.<sup>2</sup>

<sup>1</sup> Mackintosh, ii. 433, Appendix.

<sup>2</sup> Hamilton, Quarter Sessions, pp. 42-7.

Another benevolence was subsequently raised in 1622, after the dissolution of the parliament of 1621, for the recovery of the Palatinate. This benevolence was strictly enforced in many cases. 'The benevolence goes on,' writes Mr. Mead to Sir Martin Stuteville, in February, 1622. 'A merchant of London who had been a cheesemonger, but now rich, was sent for by the council, and required to give the king 200*l.*, or go into the Palatinate and serve the army with cheese, being a man of eighty years of age. He yielded rather to pay, though he might better have given nine subsidies according as he stands valued. This was told me by one that heard it from his own mouth.'

<sup>1</sup>

This form of exaction and the cognate exactions of forced loans were eventually suppressed, in the next reign, by the Petition of Right, to which King Charles gave his assent in March, 1628, in the following terms:—'That no man hereafter be compelled to make or yield any gift, loan, benevolence, tax or such-like charge, without common consent by act of parliament; and that none be called to make answer, or take such oath, or give attendance, or be confined or otherwise molested or disquieted concerning the same, or for refusal thereof.'

<sup>1</sup> Ellis, *Orig. Letters*, 2nd series, vol. iii. p. 241.

## 2. *The Monopolies.*

Monopolies for inventions and arts newly introduced. Monopolies in the reign of Elizabeth—glass-making, wire-drawing, paper-making, pouldavie. Drake's patent for aqua vitæ. The grantees of monopolies. Extortions of the substitutes. The great debate on monopolies in 1601. The Queen takes up the question. Cecil announces the abolition of the most obnoxious. The question of monopolies raised in 1621. The statute against monopolies. Noy's 'project of soap,' 1637. Culpepper's observations on the monopolists, 1640.

Monopolies by royal grant to any person of or for the sole buying, selling, making, working or using of anything, in restraint of any freedom or liberty any other person had before, or in hindrance of his lawful trade—if relating to any known trade, were void at common law; but the right of the king to make a good grant for a reasonable time to any one of the sole use of any art invented, or first brought into the realm, by the grantee, was unquestioned.

This royal prerogative was freely exercised in the olden time. An early example of a monopoly of the kind now under consideration is that granted to Peter de Perariis, on payment of 20 marks, of a license to salt fishes as Peter Chivalier used to do;<sup>1</sup> and numbers of licenses of the kind were granted before the reign of Elizabeth.

The grants in her reign mark a time when several new manufactures and improvements in manufactures were introduced into England. Under an early patent of the queen, granted in 1567 to Anthony Dollyne and John Carye, two merchants of Antwerp, for the *making of glass* for 21 years, glass-makers from the

<sup>1</sup> Ante, p. 25.

Vosges were brought into England,<sup>1</sup> and a manufacture was established which would have prospered longer than it did, had it not been in a manner starved out for want of fuel, or suppressed in order to prevent the consumption of fuel. Under another patent, granted about the same date, also to foreigners, the process of *wire-drawing* by machinery was first established in this country. The commencement of *paper-making* in England was due to sir John Spielman, who was knighted by the queen for his paper mill, erected at Dartford in 1588, and the license to him for ten years of 'the sole gathering of all rags and other articles necessary for making paper.' And it may be that to the monopoly for *pouldavie* was due the establishment of the manufacture of that article from hemp, for sailcloth—a business before 1590 wholly in the hands of the French, who supplied sails for the ships of the Sea-Dogs as well as for the famous Spanish galleons they chased. To such monopolies no more objection could be raised than to the protection accorded, by Edward III., to his Flemish weavers, who first taught us to improve our manufacture of woollen cloth, and to the three horologists from Delft, who began for us a manufacture of clocks. Nor, perhaps, would many persons object to Drake's *patent for aqua vitæ* when it is borne in mind that it was granted for the 'rectification' of the distillers, who, in order to meet the increased demand for aqua vitæ during the great plague in 1593, used 'hog's wash and such like articles,' and thus poisoned the antidote.

<sup>1</sup> Ellis, Orig. Lett. vi. 157.

No great amount of revenue was derived by the crown from the monopolies of Elizabeth. The prominence of the subject in history is due to the commotion caused by the multiplicity of patents granted towards the close of the reign—some to deserving old servants of the crown, whom it was difficult in the existing state of the royal exchequer otherwise to remunerate, and others to importunate courtiers without any such claim—and the excessive extortions of the ‘substitutes’ or assignees of the monopolists. The great debate in the house of commons on the subject of the monopolies took place in 1601. The monopoly that aroused the greatest complaints was that of salt, which had, in many places, enormously raised the price of that article; and next to that, those for salting, drying and saving of fish, and for vinegar and alegar. A list of several in force was read in the House:—currants, iron, powder, cards (at this sir Walter Raleigh blushed), ox-shin bones, train-oil, transportation of leather, lists of cloth, pot-ashes, aniseeds, vinegar and alegar, sea-coals, steel, aqua vitæ, brushes, pots, saltpetre, lead, oil, accidences (dice), calamin-stone, oil of blubber, fuma-choes or pilchards dried in the smoke, and many others.<sup>1</sup> When the list was read—‘Is not bread there?’ mr. Hackwell stood up and asked; adding subsequently, ‘If order be not taken for these, bread will be there before the next parliament.’

The Queen at once took up the matter, and, through the Speaker, informed the House that there should be

<sup>1</sup> One, then considered to be of no importance, was for the sole making of tobacco pipes.

a careful reformation ; and, from the terms she subsequently used in reference to the patents, it would seem that she had no idea to what extent the people had been vexed by 'the harpies and horse-leeches then discovered to her.'

To Cecil fell the grateful task of announcing the abolition of all the most obnoxious patents. 'Would they had never been granted,' he said ; 'I hope there shall never be more.' And in a humorous speech he dealt with salt, aqua vitæ, vinegar, alegar, train oil, oil of blubber, brushes, bottles, pouldavie and starch, which were all to be abolished ; several others were to be suspended. He finished with a graceful tribute to the Speaker for his excellent speech on announcing the Queen's pleasure as regards the monopolies, and an apology to the House for strong words used by himself in the late debate, when, in reference to members having been cried and coughed down when discussing such a tender point as the liberty of the subject, he had characterised the proceedings as more like those of a grammar school than those of a court of parliament. It may be added that Bacon, then attorney-general, though clearly with Cecil in opinion as regards many of the monopolies, in his speech in the debate spoke against the Bill. 'Mr. Speaker,' he had said, 'this' (pointing to the Bill) 'is no stranger in this place, but a stranger in this vestment. The use hath ever been to humble ourselves unto her majesty, and by petition desire to have our grievances remedied, especially when the remedy toucheth her in so high a point of prerogative.'

The monopolies that caused so much debate in the third parliament of king James were—the patent for inns, the patent for alehouses, and the patent for gold and silver thread, which was opposed by the goldsmiths. In the fourth parliament of the king, a statute was passed to restrict the grant of monopolies to patents for fourteen years and no more, for new-invented manufactures and arts never practised before and not mischievous to the state. The following were excepted:—A patent to sir Robert Maunsell for the manufacture of glass; another to Edward lord Digby for smelting iron with coal; and all charters granted or to be granted to towns or public companies. Under cover of this last exemption Noy's famous *corporation of soap boilers* was formed, in evasion of the statute, by means of which it was hoped that king Charles would be able to derive, in effect, a tax upon soft soap made in the kingdom.<sup>1</sup> But numerous other monopolies were granted by the king under various pretexts; so that in his attack on the monopolists, in the long parliament, in November, 1640, Culpepper could say: 'These men, like the frogs of Egypt, have gotten possession of our dwellings, and we have scarce a room free from them. They sup in our cup, they dip in our dish, they sit by our fire; we find them in the dye-vat, the wash-bowls, and the powdering tub; they share with the butler in his box; they have marked and sealed us from head to

Noy's  
Project of  
Soap.

<sup>1</sup> The corporation of soap boilers paid a duty of 8*l.* per ton on all soap manufactured, in addition to the 10,000*l.* for their patent, Foedera, xix. 92, 381. As to the attempts made to 'hinder the king's good intentions' in this matter of soap, and his rigorous measures for enforcing his intentions, see 'a proclamation for the well ordering of the making of soft soap, and for the settling the price thereof.' Foedera, xix. 566.



foot. They have a vizard to hide the brand made by that good law in the last parliament of king James; they shelter themselves under the name of a corporation; they make bye-laws which serve their turns to squeeze us and fill their purses.’<sup>1</sup>

### 3. *The Tariff of Honors.*

Copied from the measures of Sully in France. Creation of the new order of baronets. The price of other titles.

A considerable sum of money in the whole was derived by king James from the sale of honors and dignities, a method of obtaining revenue copied from the measures taken in France by Sully, the famous minister of Henri IV.<sup>2</sup> The charge best known is that for admission into the order of baronets, a new hereditary knighthood created by the king. The price was fixed at the amount of the ‘maintenance of thirty foot soldiers for three years, at 8*l.* a day each,’ to assist the king’s troops in the reduction of Ulster, in Ireland, that is to say, 1,095*l.* The prices were fixed for a barony, at 10,000*l.*; a viscounty, at 15,000*l.*; and an earldom, at 20,000*l.* It must not be assumed that these titles could be bought at random; purchasers were required to be of sufficient position to maintain the dignity granted to them.

<sup>1</sup> Rushworth, iv. 33.

<sup>2</sup> Clamageran, *L’impôt en France*, vol. ii. Book iii. cap. 1. It was probably also in imitation of the tax on cards in France that, in 1631, an office was established for sealing packs of playing cards, to which the master and wardens of the company of makers of playing cards sent, in pursuance of a contract made with the king, a certain number of packs of cards weekly. A similar contract was made with the company of dice-makers. The imposts were farmed; and the packs of cards and dice were required to be sealed and stamped. Rushworth, ii. 103; *Fœdera* xx. 145.

## CHAPTER IV.

## THE SHIP WRITS.

1634—1641.

The ship writs. Position of the king as regards the imposition of taxes upon property. The Petition of Right. Expedients for obtaining revenue used during the personal rule of Charles I. The king is desirous, in 1634, of increasing the navy. Noy frames the ship writs. Precedents for these writs in the times of the Plantagenets, the Spanish Armada in 1588, the attack on Algiers in 1618, and the war with Spain, 1626. Noy's difficulty in draughting the first writs for maritime counties and towns. First issue of the writs in October, 1634. The amount raised by the writs. No serious opposition to them. Second issue of writs for inland as well as maritime counties and towns in Aug. 1635. The amount raised. Resistance to the levy. A case is submitted to the judges. Their opinion. Third and fourth issues of writs. Hampden's case. Decision of the court. Fifth and sixth issues of writs. The short parliament. The long parliament, Sept. 1640. The Act against ship money.

THE famous ship writs of king Charles I. formed an extra-parliamentary method of obtaining the result of a tax on property. They embodied the ultimate expression of the ingenuity of the king's advisers in the invention of means to enable him to rule without a parliament.

It will be remembered that the position of the king as regards the levy of taxes on property was clear and acknowledged. Except in the case of the Jews, who had been liable to indefinite extortion at the hands of the king because they were permitted to be here solely at his will, and in the case of the tenants of royal demesne, who, by reason of their relation to the king as their landlord, were liable to tallage when

he was in debt—*with these two exceptions, the king never had any right to take an aid or subsidy from the subject without the consent of parliament*, unless it were for knighting his son, for the marriage of his eldest daughter, or to ransom his person, and then only to a reasonable amount. On any other occasion the grant was in the hands of parliament.

An acknowledgment of this right of parliament was implied in the terms used for the contributions in aid of the king, which were demanded as for ‘gifts’ and ‘benevolences,’ or under the specious pretext of ‘loans;’ and these attempts at exaction and any tax of the kind had been suppressed by the Petition of Right, to which the king had given his assent in 1628.

In the period of the personal rule of king Charles without a parliament, 1629–1640, his officers strained to the utmost the feudal revenue from wardship and the incidents of the feudal tenures, which, in consequence of the difficulties in the way of carrying out the Great Contract in 1610, still continued in force; fines for knighthood were rigidly enforced; large tracts of land were claimed for the king, as in encroachment on the royal forests; monopolies were revived for companies established in evasion of the statute of monopolies; and projects for an excise were started. But all the methods enforced for obtaining money for the king failed to bring the total revenue more than up to the mark of the ordinary peace expenditure.

At last, in 1634, when additional revenue was required by the king, who was extremely desirous to increase his navy, the ship writs were devised as a

means for the purpose by William Noy, a hard-headed lawyer, who formerly, when on the popular side, had introduced into the house of commons, in 1621, a motion for an inquiry into the monopolies, but who, subsequently, joining the king's party, had been appointed attorney-general, in October 1631. He was already famous for his 'project of soap,' to produce a revenue from this article by means of a monopoly to the corporation of soap-boilers.<sup>1</sup>

There was nothing new in the use of ship writs. They formed a well-known means of getting together a navy in times of war. Before the invention of cannon there was little difference between any ship worthy to be called a merchant vessel and a ship of war; and in the times of the Plantagenets, when we had no permanent navy, when ships were wanted for war, the seaport towns had been required to furnish their ships with men and equipment for the defence of the kingdom.<sup>2</sup> A permanent navy, commenced by Henry VIII., with the Regent and the Harry Grâce à Dieu, or 'the Great Harry,' had been carefully increased by him and Elizabeth, who, to the 'one and twenty great ships and three notable galleys, with the sight whereof and the rest of the royal navy it was incredible how much her grace was delighted,' added, after the breach with Spain, one large ship at least every year. But even after this formation of a permanent royal navy, it was from the merchant navy that two-thirds of the ships that formed the fleet against the Armada were derived; and they were the result of

<sup>1</sup> Ante, p. 208.

<sup>2</sup> Writ to London, A.D. 1335. Foedera, iv. 664.

ship writs, issued according to precedent, to London and the other port towns, requiring them to furnish ships and their equipment for the defence of the kingdom. Thus also, in 1618, the greater number (12 out of 18) of the vessels employed in the attack on Algiers—the only warlike operation by sea undertaken by James I.—were ships hired from private merchants; and on this occasion the port towns had been required to provide ships, and ship money was levied for the purpose.<sup>1</sup> And lastly, as late as in 1626, when we were at war with Spain, the seaports had been required, after the dissolution of parliament, to provide and maintain a fleet of ships for three months.<sup>2</sup>

But all these were war precedents, and applied only to the port towns; and Noy's ingenuity in building upon them his famous superstructure consisted in draughting the preamble of the 'new writs of an old edition,' so as to bring the case, as far as possible, within the precedents, and to prepare the way for a

<sup>1</sup> The assessment was as follows:—

London . . .	£40,000	Southampton . . .	£300
Bristol . . .	2,500	Newcastle . . .	300
Exeter . . .	1,000	The Cinque Ports . . .	200
Plymouth . . .	1,000	Ipswich . . .	150
Dartmouth . . .	1,000	Colchester . . .	150
Barnstaple . . .	500	Poole . . .	100
Hull . . .	500	Chester . . .	100
Weymouth . . .	450	Lyme . . .	100
		<u>£48,550</u>	

Gardiner, P. Charles, i. 276.

In 1619 the city of Exeter paid 500*l.* 'towards suppressing pirates.' Hamilton, Quarter Sessions, p. 64.

<sup>2</sup> See, as to the ships required from Exeter, viz., two ships of 200 tons, with twelve pieces of ordnance and 132 men. *Ibid.* p. 119.

more extensive issue of writs throughout the kingdom, on the plan of the ship-geld of Anglo-Saxon times.<sup>1</sup>

At this time, though England was at peace with other nations, a rising jealousy of the importance of the Dutch threatened at no distant date to lead to war with them upon the question of the close or open sea;<sup>2</sup> war was going on between the Spaniards and French and the Dutch; and the Barbary pirates had extended their ravages upon our merchant ships even to within sight of our coasts. Such was the state of affairs. Noy made the most of them. He began by infusing a spirit of crusade into the business by stigmatising the corsairs as 'Turks, enemies of the Christian name;' grouped these 'thieves, robbers, and pirates of the sea' together in bands; recited their capture of ships and men in the channel and their further preparations of ships 'to molest our merchants and grieve the kingdom;' and, referring to the wars abroad and the possibility that we might be involved in them—'the dangers which in these times of war do hang over our heads;' thus presented a strong case for providing for 'the defence of the kingdom, safeguard of the sea, security of the subjects, and safe conduct of ships and merchandise coming to the kingdom and passing outwards to foreign parts.' Then he went on to say—in allusion to the principle of the old ship-geld of Anglo-

<sup>1</sup> Ante, p. 8.

<sup>2</sup> A brief statement of the purport of Hugo Grotius' treatise, '*Mare Liberum, sive de jure quod Batavis competit ad Indicana commercia Dissertatio*,' 1612, and W. Welwood's treatise, '*De Dominio Maris*,' 1615, in answer, is given in Anderson, *Commerce*, ii. 255-57. As to Selden's *Mare Clausum*, 1635, see *ibid.* 361; and for Sir P. Medow's Summary thereof, *ibid.* iii. 345, Appendix.

Saxon times, that the whole kingdom ought, it was true, to bear the burden of defence, but the maritime counties and towns were 'more chiefly bound to set a helping hand, not only because they got more plentiful gain by the sea than others, but also because it was their duty of allegiance to defend the sea coast and keep up the honour of the king there,' for which reason writs were sent to them on this occasion.<sup>1</sup>

The writs were issued on October 20, 1634.<sup>2</sup>

There was no opposition to this levy, which, after all, was not an unprecedented charge, though some towns petitioned against what they regarded as an overestimate of the proportion of the whole amount to be paid by the town, and the citizens of London, who were charged with the payment of a fifth of the whole sum, remonstrated on the ground they had advanced in former times against tallage, of their peculiar privileges of exemption from such levies, by reason of their charter, their ancient liberties, and acts of parliament. But a summons of the lord mayor before the council and a stormy meeting ended in the submission of the Londoners to obey the king's orders in the matter.

The amount raised was 104,252*l.*, a sum obviously insufficient for any extensive increase of the navy,

<sup>1</sup> The attorney-general, 'with his own hand'—according to Clarendon—'draughted and prepared the ship writs' for the maritime towns and counties. 'Noy,' writes Selden, in his *Table Talk*, 'brought in the ship money for maritime towns, which was like putting in a little auger that afterwards you may put in a greater. He that pulls down the first brick does the main work; afterwards, it is easy to pull down the wall.'

<sup>2</sup> For the form of writ, see Rushworth, ii. 257. Noy died before the issue of the writs.

while the course of events on the continent increased the anxiety of Charles to strengthen his force at sea. He was now advised to advance in the business and carry the intention of taxing the whole kingdom into effect by means of a second set of ship writs, to extend to inland, as well as maritime, counties and towns; and in June, the lord keeper, Coventry, in the usual address to the judges of assize in the Star Chamber, previous to their going on circuit, informed them to that effect, and that the grounds on which the council had advised the step were that 'since all the kingdom was interested both in the honour, safety and profit, it was just and reasonable that they should all put to their helping hands.'<sup>1</sup>

Accordingly on August 18, 1635, a second issue of ship writs was ordered, to extend to inland as well as maritime counties and towns.

In these writs the recital of the reason for the issue was altered so as to suit the circumstances. They proceeded upon the old principle of the ship-geld of Anglo-Saxon times, that inasmuch as the burden of defence relates to all, it should be borne by all, according to the law and custom of England. A writ was sent to the sheriff of every county, and separate writs to a number of the principal cities and towns. The writs stated the tonnage of the ship or ships required and the place of rendezvous at a given date, and contained elaborate provisions for the apportionment of the expense between the different parts and towns in the county, the assessment of the contributories, and

<sup>1</sup> Rushworth, ii. 294-8.



the collection of the rate.<sup>1</sup> In substance the levy was an extra-parliamentary levy of a subsidy of a fixed amount for the purpose of increasing the navy; for it was not necessary to provide the ship itself or the men. A special commission was issued for the loan of ships and pinnaces of the king's own to counties and towns unable to find them as required by the writs, and the arming and furnishing them in warlike manner with ordnance and munition of all sorts; and the treasurer of the navy was empowered to receive from the officers of the counties and towns, all moneys paid in for the said ships and service.<sup>2</sup>

Although the whole sum to be raised was but 208,900*l.*, a sum less than the produce of three subsidies, this more extended application of the ship writs encountered opposition not only in inland counties, but also in maritime places where the previous levy had not been opposed. No doubt the new assessment involved in the levy tended to render the ship money unpopular throughout the country; for the contributories would have to expect that their assessments would be raised in the king's subsidy books, and for all the different local levies of the period—for building houses of correction, for contributions for places stricken by the plague, rates for the poor, &c. And no doubt the people also resented the interference of the sheriff in the business. But it was not for these reasons only that

<sup>1</sup> 'De warranto speciali Thome Domino Coventry, Custodi Magni Sigilli Angliae.'—Foedera, xix. 658 *et seq.*

<sup>2</sup> Foedera, xix. 697–9. For the instructions and directions from the lords of the council for assessing and levying the ship money against the next spring, see Rushworth, ii. 259–64. For the particulars of a writ of this issue, see Appendix IV.

ship money met with opposition. It was now opposed on principle. In Oxfordshire, in the hundred of Bloxham, where stands lord Saye and Sele's castle of Broughton, the constables, evidently upon careful advice, refused to proceed to the assessment, on the ground that they 'had no authority to assess or tax any man' and conceived the warrants sent to them did not give them any power to do so, and eventually sir Peter Wentworth, the sheriff, was ordered himself to make the necessary assessment. And troubles of the same kind occurred in Devonshire and other places.

In these circumstances the king caused a case to be submitted to the judges, in February, 1636, for their opinion as to the legality of the levy and his power to enforce payment of the ship money; and the twelve judges, viz., the justices of the courts of king's bench and common pleas and the barons of the exchequer, or ten of them, according to some accounts, expressed and signed their opinion, in answer to the questions put to them, as follows:—

'We are of opinion that when the good and safety of the kingdom in general is concerned and *the whole kingdom* is in danger, your Majesty may by writ under your great seal of England, command all the subjects of this your kingdom at their charge to provide and furnish such a number of ships, with men, victuals, and munition, and for such time as your majesty may think fit, for the defence and safeguard of the kingdom from such danger and peril; and that by law your majesty may compel the doing thereof in case of refusal or refractoriness.'

‘We are also of opinion that in such case your majesty is the sole judge, both of the danger and when and *how the same is to be prevented* and avoided.’<sup>1</sup>

This opinion was, by command of the king, enrolled in the courts of chancery, king’s bench, common pleas and exchequer, and also entered among the remembrances of the court of star chamber; and thus fortified, he continued the levy of ship money. A third issue of ship writs, similar to those issued on the second occasion in 1635, was ordered in August 1636, and they produced 202,240*l.* And in September 1637 there was a fourth issue of writs.<sup>2</sup>

Although under the new assessments, the ship money was, certainly, more fairly assessed than any fifteenth and tenth or subsidy hitherto collected—for indeed, it was of extreme importance to the king that no fault to be found with the assessment or any detail of the tax should endanger the rapidity and ease of the collection—and although the amount levied was no more than about the annual average of the produce of the subsidies granted to the king by parliament in the earlier part of the reign, the opposition of the people to ship money increased on every occasion of a levy. Already Robert Chambers, a merchant of London, an old opponent of the imposts who had suffered imprisonment for his opposition, had endeavoured to test the legality of ship money in a court of law, but without success; for the court had refused to hear his counsel on the

<sup>1</sup> Rushworth, ii. 355.

<sup>2</sup> Foedera, xx. 56; Commission for ships in aid, Jan. 31, 1637, *ibid.* and Foedera, xx. 169; Commission for ships in aid, Dec. 28, 1637, *ibid.* 184.

ground, as stated by sir Richard Berkeley, that 'the question raised was one of government and not of law.' And now lord Saye and Sele, and John Hampden, a Buckinghamshire squire, determined to obtain a legal decision upon the point. The king, confident in the opinion expressed by the judges, had no reason to offer any opposition to the course proposed, and Hampden's, made a test case, came on for hearing in the court of exchequer in November 1637.

In cases of great importance and difficulty arising in one of the three superior courts of law, it was usual to adjourn the case into the exchequer chamber, a court which, for this purpose, consisted of all the judges of the three courts. This course was taken by the barons of the exchequer in Hampden's case. The case was argued solemnly for several days; and in the result it was decided by a majority of the judges that Hampden should be charged with the sum assessed on him, the main grounds and reasons for the decision being those of the extra-judicial opinion of the judges in February 1636.

A fifth issue of writs in 1638, was followed by a sixth, in November, 1639.<sup>1</sup>

<sup>1</sup> According to Best's Farming Book, p. 161, the township of Elmswell, which by custom was assessed to the subsidies at 10*l.*, was assessed to the ship money, March 30, 1640, at 6*l.* 10*s.* The whole beacon—Baynton beacon, a Yorkshire name for a division of a wapentake or hundred—was assessed 'towards the building of two ships of 480 ton apiece' at 210*l.* 18*s.* 7*d.* Elmswell was always charged in bonis, that is, at the rate of 2*s.* 8*d.* to the subsidy, a payment of 6*l.* 10*s.* would, therefore, represent about five subsidies on the old assessment. Two ships of 480 tons at 10*l.* the ton, would be 9,600*l.* for the county, the amount charged on Yorkshire in the List of Distribution, though for a single ship of 960 tons.

A list of the distribution of ships to the several counties of England and Wales, with their tonnage and men as the same was ordered to stand in the year 1639, is given in Appendix V. The charge is calculated at 10*l.* per ton, viz., for a ship of 400 tons, 4,000*l.* The proportion of men to tonnage was always two men to every five tons.

At last, the king was compelled to summon a parliament, April 1640, in order to provide for the expenses of the preparations for the campaign in Scotland. But this parliament, subsequently known as the short parliament, was dissolved as soon as it appeared probable that they would refuse to proceed at once to the question of supply.

In September the king summoned a great council of peers and laid before them the difficulties of his case, and on their advice, summoned, in November, the fifth, subsequently known as *the Long, Parliament*. This parliament, after passing the Triennial Act and the Bill of Attainder against Strafford, settled the question of tunnage and poundage by granting the subsidy for a short term, and then proceeded to pass Acts against the ship money, distraint for knighthood and illegal impositions, and for ascertaining the bounds of the royal forests.

The Act against ship money, 16 Car. I. c. 14, entitled, 'An Act for declaring illegal and void the late proceedings touching ship money and for vacating all records and processes concerning the same' recites:—

The issue of the ship writs. The necessity of enforcing payment against sundry persons by process of

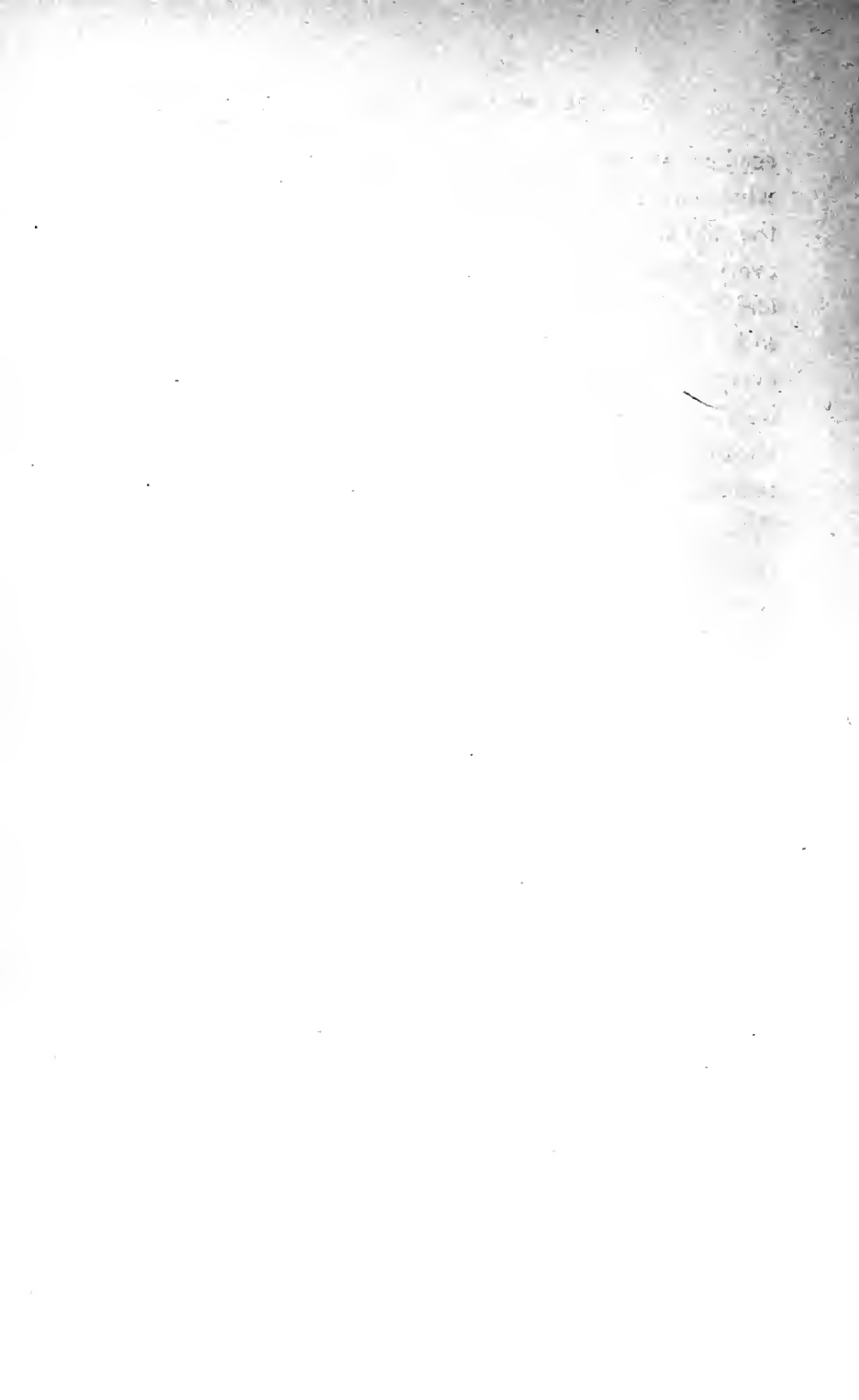
law. The proceedings against Hampden. The hearing of the case, and the decision of the judges that Hampden should be charged with the sum assessed on him. The grounds for that decision. The extrajudicial opinion given by all the judges on the case submitted to them in February 1636 ; and, ‘ That other cases were then depending in the court of exchequer and in some other courts against other persons, for the like kind of charge, grounded upon the said writs commonly called ship writs, all which writs and proceedings as aforesaid were utterly against the law of the land ; ’ and enacts :—

‘ That the said charge imposed upon the subject for the providing and furnishing of ships, commonly called ship money, and the said extrajudicial opinion of the said justices and barons, and the said writs, and every of them, and the said agreement or opinion of the greater part of the said justices and barons, and the said judgment given against the said John Hampden, were and are contrary to and against the laws and statutes of this realm, the right of property, the liberty of the subjects, former resolutions in Parliament, and the Petition of Right made in the third year of the reign.

‘ And further, That all and every the particulars prayed or desired in the said Petition of Right, shall from henceforth be put in execution accordingly, and shall be firmly and strictly holden and observed, as in the same Petition they are prayed and expressed ; and that all and every the records and remembrances of all and every the judgment, enrolments, entry and pro-

ceedings as aforesaid, and all and every the proceedings whatsoever, upon or by pretext or colour of any of the said writs commonly called ship writs, and all and every the dependants on any of them, shall be deemed and adjudged to all intents, constructions and purposes, to be utterly void and disannulled; and that all and every the said judgment, enrolments, entries, proceedings and dependants of what kind soever, shall be vacated and cancelled in such manner and form as records use to be that are vacated.’<sup>1</sup>

<sup>1</sup> Statutes at Large.





## APPENDICES.

---

### No. I.

THE ORDINANCE OF THE SALADIN TITHE, 1188.  
LATIN TEXT.

### No. II.

SOME PARTICULARS OF THE SCHEDULES OF ASSESSMENT  
FOR THE TAXES ON MOVEABLES.  
COLCHESTER, 1295 AND 1301.

### No. III.

FORM OF ORDINANCE FOR THE TENTH AND SIXTH,  
GRANTED IN 1322.

### No. IV.

THE SHIP-WRITS. PARTICULARS OF A WRIT OF THE  
SECOND ISSUE, 1635, FOR DORSETSHIRE, TO SHOW  
THE FORM OF THESE WRITS.

### No. V.

THE SHIP WRITS. DISTRIBUTION OF SHIPS TO THE  
SEVERAL COUNTIES.



## APPENDIX I.

### THE ORDINANCE OF THE SALADIN TITHE, 1188. LATIN TEXT.

1. Unusquisque decimam reddituum et mobilium suorum in eleemosynam dabit hoc anno, exceptis armis et equis et vestibus militum, exceptis similiter equis et libris et vestibus et vestimentis et omnimoda capella clericorum, et lapidibus pretiosis tam clericorum quam laicorum.

2. Colligatur autem pecunia ista in singulis parochiis, praesente presbytero parochiae, et archipresbytero, et uno Templario et uno Hospitalario, et serviente domini regis et clerico regis, serviente baronis et clerico ejus, et clerico episcopi; facta prius excommunicatione ab archiepiscopis, episcopis, archipresbyteris singulis in singulis parochiis, super unumquemque qui decimam praetaxatam legitime non dederit, sub praesentia et conscientia illorum qui debent, sicut dictum est, interesse. Et si aliquis juxta conscientiam illorum minus dederit quam debuerit, eligentur de parochia quatuor vel sex viri legitimi, qui jurati dicant quantitatem illam quam ille debuisset dixisse; et tunc oportebit illum superaddere quod minus dedit.

3. Clerici autem et milites qui crucem acceperunt, nihil de decima ista dabunt, sed de proprio suo et dominico: et quidquid homines illorum debuerint ad opus illorum colligetur per supradictos, et iis totum reddetur.

4. Episcopi autem per litteras suas in singulis parochiis episcopatum suorum facient nunciari, et in die Natalis, et

Sancti Stephani, et Sancti Johannis, ut unusquisque decimam praetaxatam infra purificationem Beatae Virginis penes se colligat, et sequenti die et deinceps, illis praesentibus qui dicti sunt, ad locum quo vocatus fuerit, unusquisque persolvat.—Benedictus Abbas, ii. 31 ; Hoveden, ii. 336.

## APPENDIX II.

SOME PARTICULARS OF THE SCHEDULES OF ASSESSMENT FOR THE TAXES ON MOVEABLES. COLCHESTER, 1295 AND 1301.

## I.

*Assessment for the 7th in 1295. Burgus Colchester.*

In the twenty-fourth year of the reign of king Edward, son of king Henry, an assessment was made within the precinct and liberty of the borough of Colchester, of the goods and chattels of every one, as possessed on Michaelmas Day last past, . . . . for the grant to the said king Edward made for the defence of the kingdom, and as an aid for his war lately commenced against his enemies and the rebellious in France, by twelve burgesses of Colchester, that is to say (*here follow their names*), who say on their oath that—

Richard, prior of the church of St. Botolph at Colchester, had on Michaelmas Day last past:—10 quarters of wheat (*siliginis, gros blé*), at 5*s.* a quarter; 12 quarters of barley, at 4*s.* a quarter; 8 quarters of oats, at 2*s.* a quarter; 4 beasts of the plough, at 3*s.* a beast; 4 oxen, at half a mark (6*s.* 8*d.*) an ox; 1 bull, value 5*s.*; 6 cows, at 5*s.* a cow; 32 sheep, at 8*d.* a sheep; and 7 lambs, at 6*d.* a lamb.—Total, 10*l.* 12*s.* 6*d.* The 7th of which = 30*s.* 4¼*d.*<sup>1</sup>

<sup>1</sup> The farthing (*quadrans*) was first made in 1278, the year in which the halfpenny (*obolus*) previously semicircular, as a penny cut in two in the middle, was made round. Walsingham, i. 19.

Master William Waryn (vicar, as we learn from the assessment for 1301) had, on the same day, chattels and goods to the amount of 16*l.* 9*s.* 8*d.* In most particulars, this assessment resembles that of the prior, including a bull;<sup>1</sup> it includes also two poor horses and a cart, valued at 10*s.*; 3 calves, at 12*d.* a calf; 12 pigs, at 12*d.* a pig; and hay, valued at 3*s.*

Following the items of assessment, we come, two items from the last, to a sea-coal dealer, Edward de Berneholte, who has:—30 quarters of sea-coal, at 6*d.* a quarter; 12½ quarters of salt, at 5*s.* a quarter; iron valued at 25*s.*; 2 cups of silver, valued at 12*s.*; a cup of mazer,<sup>2</sup> value 3*s.*; a brass caldron, value 2*s.* 6*d.*; and 4 silver spoons, at 10*d.* a spoon. The total of his assessment is 6*l.* 3*s.* 4*d.*

A little further on, in the assessment of Edward Talbe, a cart and horses, not stated to be poor, are valued at a mark, 13*s.* 4*d.*

The next item (the assessment of Henry Godyer) is the first that includes a bed; valued at 4*s.*

The next is the assessment of a tanner; who has besides wheat, barley, oats, pigs, &c., leather, bark, and utensils for his tannery, valued at 5 marks (3*l.* 6*s.* 8*d.*); garments (robam), at half a mark; three pounds of wool, at 2*d.* per lb.; a piece of woollen cloth, 10*s.*; and a stack of wood (talewoda<sup>3</sup> fagat), 5*s.*: his total is 7*l.* 8*s.* 10*d.* That of the next person, also a tanner, is 8*l.* 1*s.* 4*d.*

Many of the succeeding items show an insignificant total:—8*s.* 8*d.*; 11*s.* 4*d.*; a peperer, 14*s.* 4*d.*; a miller (who has a pig, value 2*s.*), 7*s.* 4*d.*; two dyers, one of whom has woollen cloth to the value of 15*s.*: his total is 28*s.* 4*d.*; the

<sup>1</sup> The vicarial tithes included tithe of cattle.

<sup>2</sup> Mazer, of maple, or some other hard wood. The drinking-cups, at this date, in this class of life were usually of horn or wood. The mazer cup was shaped like a bowl; the value, in these assessments, varies from 1*s.* to 3*s.*

<sup>3</sup> Firewood cleft and cut into billets of a certain length. See 34 & 35 Hen. VIII. c. 3.

other, a piece of woollen cloth, value half a mark, and 4 lbs. of wool: his total is 3*l.* 15*s.* 3*d.* A glove-maker, with white leather and gloves valued at 18*s.*, and a total of 30*s.* Roger Lomb, a butcher, has (besides other moveables) 6 carcasses of beef, at 5*s.* a carcass; 16 carcasses of sheep, at 6*d.* a carcass; and tallow and fat, &c. Two shoemakers, each assessed for leather and shoes at 7*s.*, have no other goods. A little further on, another sea-coal dealer, John Bonlefe, has, besides other chattels, 18 quarters of sea-coal, at 6*d.* a quarter; iron, valued at 2*s.* 6*d.*; and a quarter of salt, 5*s.*

The Schedule includes a number of tanners, Colchester being one of the chief export towns for leather; but they possess little else than their leather, bark, and tanning utensils. There are also linendrapers, assessed for their merchandise; more butchers:—‘Randolph the butcher had on the said day, flesh, value 7*s.*; the 7th = 12*d.*’ fish-mongers:—Henry Pungston had on the said day herrings, value 10*s.*, a cow, value 5*s.*: total 15*s.*; and William son of Henry Pungston had two quarters of wheat, frumentum, at 6*s.* 8*d.* a quarter; and 9*s.* in fish and herrings: total 22*s.* 4*d.*; and several other descriptions of small dealers and tradesmen.

The Schedule concludes with the assessments for the townships of Miland, Grinsted, Westdonilaunde, and Lexedene, which are included in assessment as forming part of the borough. In these assessments the return rarely includes more than a cow and a small quantity of corn, principally barley and oats.

The most striking features presented by the Schedule are—the paucity of stock in trade and goods returned for a borough of such importance as Colchester; the scarcity of valuables and household furniture; the insignificant total of the vast majority of the assessments; and, lastly, the preponderance, in the assessments, of animals, beasts of the plough, cows, sheep, pigs, and corn, principally barley and oats, over moveables of other descriptions. It has the appearance of a rural, rather than an urban tax roll.

*Assessment for the general fifteenth in 1301. Borough  
of Colchester.*

PRELIMINARY NOTE.

The seventh of 1295 had been granted as against an eleventh from the barons and knights; the fifteenth granted in 1301 was general, for counties and towns. This assessment is, therefore, much more strict than that for the seventh. The number of persons assessed is greater; the particulars of the moveables are very complete; and the operations of the assessor are conducted upon a careful system. He visits, first, the treasure chest, then the chamber; then the rest of the house; taking seriatim—where the house is so subdivided—kitchen, brewery, larder, and granary. His attention is next directed to stock in trade or implements of handicraft. And, lastly, he values animals—horses, cows, sheep, and pigs; and hay and fuel. In the smaller cases the assessment is of course not so detailed. This done, he enrols the particulars in detail, specifying the value placed upon each heading of property.

*Schedule of Assessment.*

The following are some of the principal moveables assessed :—

*In Pecunia Nummata.*—Money, but only in cases to be counted on the fingers, and, in those, the amount is insignificant—2s., 4s., 6s. 8d., 10s. or a mark, in one instance two marks (1l. 6s. 8d.).

*In Thesauro.*—Valuables, such as silver buckles, a frequent item—valued at 4d., 6d., 8d., 9d., 12d., and even as high as 1s. 6d.; silver rings, valued at from 6d. to 1s.; silver spoons, scarce articles, valued at about 8d. or 9d.; silver cups and cups of mazer, the value of the mazer cup being 1s., 1s. 4d., 1s. 6d., in many cases 2s., and in one case 3s.

*In Camera.*—In the chamber the principal moveables assessed and their values are :—Articles of clothing, such as



mantles and robes, from 5s. to 10s.; supertunics or cloaks; tunics and linen (lintheamina,<sup>1</sup> which may include shirts as well as sheets); beds, from 2s. to 5s.; in a few cases there are two beds in the house; household linen—the tablecloth (mappa), at 9d. to 2s., and napkins or towels (manutergia), at 5d. or 6d.; kitchen utensils—the almost universal brass caldron or pot, valued from 1s. 6d. to 3s.; brass platter or dish, from 8d. to 1s. 6d., and brass bowl, probably for soup, from 6d. to 1s.;<sup>2</sup> the tripod, valued at from 3d. to 8d., and the craticulum. Other articles, sometimes described as in the kitchen, sometimes as in the house, are:—the basin and ewer (lotor cum pelvi), and andirons or firedogs.

The contents of brewhouse, larder, and granary need not be specified; in these particulars, the assessment resembles that for 1295; as also in regard to the animals, corn, and fuel assessed. But to compare values: beasts of the plough remain at 3s., cows at 5s., and lambs at 6d. each; but sheep have risen from 8d. to 12d. each.<sup>3</sup> Grain of all sorts has

<sup>1</sup> Griffin, eldest son of the Prince of North Wales, endeavours to escape from prison in the Tower (A.D. 1244) by means of a rope made of his sheets—*facta longa reste de lintheaminibus*. (Matt. Paris, ii. 482.) In these assessments the word may apply also to shirts. But night-shirts were unknown—people slept naked in bed; see, however, *Liber Albus*, Introduction, p. 92.

<sup>2</sup> Brass was chiefly used for the domestic utensils of this period. 'Every farmhouse of any importance had one or two brass or copper pots, a jug and basin of the same material, used apparently for washing hands, and a few dishes, the last being generally of more slender construction. These articles are universally named in the inventories of effects and in the registers and indentures of farm stock.'—Rogers, *Agriculture and Prices*, i. 602.

<sup>3</sup> *Conf.* Table of averages of prices of live stock in Rogers, *Agriculture and Prices*. In London, *temp.* Edw. I., the carcass of the best ox sold for 13s. 4d.; of the best cow for 10s.; of the best pig for 4s.; of the best sheep for 2s. See *Liber Albus*, Introduction, p. 81. The following are the prices fixed by ordinance in 1315, a year of famine, after several years of bad harvests:—For the best fat ox, not fed on grain, 16s., and no more; if fed on grain, and fat, 24s.; for the best cow, fat, 12s.; for a pig of twelve—duodecim—years old (a mistake for duorum, two; see ordinance, 'porc gras de deus aunz'), 40d.; a fat sheep, unshorn, 20d.; a fat sheep, shorn, 14d.; a fat goose, 2½d.; a good fat capon, 2d.; a fat

decreased in value; wheat, frumentum, from 6s. 8d. to 4s.; siligo, from 5s. to 3s. a quarter; barley, from 4s. to 3s.; and oats, from 2s. to 1s. 8d.<sup>1</sup>

In this Schedule, as in that for 1295, stock in trade and implements of handicraft stand for very little in the assessments. Wool in small quantities appears once or twice in the list; it is valued at 3d. the lb., an advance of 1d. on the value in 1295.

The following is a list of the various occupations and trades of the taxpayers. First, there is the rector ecclesiae and several other clergymen; then comes the barber, who is also surgeon<sup>2</sup> as far as blood-letting, the miller, baker, cook, mustarder, spicer, butcher, fisherman, brewer, and wine seller; tanner, skinner, shoemaker, weaver, fuller, dyer, tailor, linendraper, girdlere, glovere, and taselere; tiler, glazier (verrer), carpenter (with 'an ax termed "brodex," 5d., another ax, 2d., and "squire," 1d.), cooper, ironmonger, smith, and potter; then, the sailor; then, the bowyer; the

hen, 1d.; two chickens, 1d.; four pigeons, 1d.; and for 24 eggs, 1d. See Writs to the Sheriffs of Counties, and to the Mayor and Sheriffs of London, Par. Rolls, i. 295. The ordinance was repealed in the following year. (Walsingham, i. 145.)

<sup>1</sup> According to Rogers, *Agriculture and Prices*, the price in 1295 was for wheat 6s. 9d., for barley 4s. 4½d., and for oats 2s. 4¾d.; in 1301, for wheat 5s. 0½d., for barley 3s. 7½d., and for oats 2s. 0½d. A series of bad years for corn had commenced with the great storm of St. Margaret's Even (9th July), 1290, when 'there fell a wonderful tempest of haile, that the like had never been seene nor hearde of by any man living. And after these issued such continuall raine, so distempering the ground, that corne waxed very deare, so that whereas wheat was sold before at three pence a bushel, the market so rose by little and little that it was sold for two shillings a bushel. And so the dearth increased almost by the space of 40 years till the death of Edward the Second, insomuch that sometime a bushel of wheat, London measure, was sold for 10s.' (Holinshed, *Chron.* i. 284.) As to the fluctuation of the price of grain at different seasons, and the difference in the metropolitan and provincial markets, &c., see Household Roll of Bishop Swinfield, 1289-90.

<sup>2</sup> Thus, in Edward I.'s reign, barbers in London are forbidden to expose blood in the window, ne mettent sanc en lour fenestres: they are to carry it privily to the Thames. *Liber Albus*, Introduction, p. 53, and see p. 714.

wood seller, and the sea-coal dealer; and lastly, the Fripperer, or old clothes man.

Many of the totals are insignificant in amount, for instance :—Saman the carpenter has a tunic, value 2s. 6d., an ax, value 2s. 6d.: total 5s.; William of Tendring the tailor has an old cloak, 3s., a bed, 2s. 6d., a brass pot, 1s. 6d., and a pair of scissors, 3d.: total 7s. 3d.; Alexander at the bridge has a boat, value 10s.; Cecilia, the widow of Le Vaus, 3 sheep, at 12d. a sheep: total 3s.; Gilbert the taseleere, an old supertunic, 1s. 3d., a sheep, 12d., and a lamb, 6d.: total 2s. 9d.; and Walter the weaver, ‘a surtout valued at 2s. 8d.—nothing more.’

The following are some of the principal assessments :—

Henry Pakeman the tanner has (with other goods) a mazer cup, a silver buckle, four silver spoons, two tablecloths, and two towels; and altogether, including moveables in house, granary, and larder, bark, skins and utensils for tanning, and barrels and vats for brewhouse, a total of 9l. 17s. 10d.; the 15th being 13s. 2¼d. William Proueale, a butcher, has a total of 7l. 15s. 2d. Henry Persun, another butcher, has a silver buckle; a gold ring, value 12d.; two silver spoons; a mazer cup; and altogether, including carcasses of beef, muttons, pork, fat, cloth of russett, 4 pounds of wool, two horses, a cart, &c., a total value of 5l. 3s. 1½d. Richard of Wyseton has (with other goods) a gold ring, value 12d.; in money, 3s.; a hackney, valued at 6s. 8d.; and wax, silk purses, gloves, girdles, leather purses, and needlecases,<sup>1</sup> flannel, silk, and lining material, giving a total value of 4l. 1s. 11d.

WINE is mentioned in two assessments only. John

<sup>1</sup> Acularia. These needle-cases, according to Chaucer's ‘*Romaunt of the Rose*,’ were necessities for a young gentleman's morning toilet :—

‘Up I roos and gan me clothe. . . .  
a sylve nedle forth Y droughe  
out of an aguler queynt ynoughe  
and gan this nedle threde anon. . . .  
with a threde bastyng my slevis  
alone I went in my plaiyng.’

Colyn has a cask, valued at 40s. Henry of Leycester (whose assessment is last in the Schedule) has one pipe <sup>1</sup> of wine, of the value of two marks, 'which he has received from Ralph Stacey of Herewyc for sale.' Henry affirms that for this Ralph has been taxed, and therefore that it should not be taxed in his hands. 'It remains to be seen by inspection of the Roll for Herewyc, whether the said pipe is assessed among the goods of the said Ralph or not; for it is right that our lord the king should have his tax either from Henry or from the said Ralph.'

The total assessment for the borough is 518*l.* 1*s.* 4 $\frac{3}{4}$ *d.*; the total of the fifteenths, 34*l.* 12*s.* 7*d.* The number of assessments is about 390; which would give an average value of 1*l.* 6*s.* 6*d.* for property, and about 1*s.* 9*d.* for tax, per head.

<sup>1</sup> The pipe contained 126 gallons.

## APPENDIX III.

FORM OF ORDINANCE FOR THE TENTH AND SIXTH,  
GRANTED IN 1322.

## PRELIMINARY NOTE.

This form is selected in preference to the form for the 15th and 10th of 1334 as less obscured by contractions. The usual writs appointing taxors, or commissioners, in the different counties of the kingdom were issued, to the following effect:—The king to his well beloved and faithful earls, barons, knights, freemen, and the whole commonalty of the county of . . . as well within liberties as without, and also to the bailiffs of communes,<sup>1</sup> cities, boroughs, and our ancient demesne in the same county, greeting. Whereas the earls, barons, knights, freemen, and commonalty of the counties of our realm have granted to us a tenth of all moveables which they had at the feast of St. Andrew the Apostle last past, and, in our ancient demesne, a sixth, and the citizens and burgesses of the cities and boroughs of the said counties of the realm, in like manner, a sixth of all the goods which they had on the said feast, lately in a certain treaty had between ourselves and the prelates, magnates, and counties of our kingdom at York; to be collected, levied, and paid into our Exchequer.—Then follows the appointment of two knights (named in the writ); who, with the assistance of a clerk to be chosen by them for the purpose, and for whom they are responsible, are to assess and collect

<sup>1</sup> A chartered town was sometimes termed a commune, *communitas*.

the said tenth in the said county, and the said sixth in the cities, boroughs, and ancient demesne in the said county, as well within liberties as without, according to the form delivered to them under the royal seal, &c. &c. The usual writs for assistance were also issued to the sheriffs of counties; and the following was the form of—

*The Ordinance for Assessment.*

Ceo est la fourme quele les Asseours et Taxours du disme graunte a nostre Seigneur le Roi a Everwyk, au Tretiz eu illoques, le demeyn proscheyn devant la Feste de Saint Martyn, l'an de son regne sezime, par countes, barouns, francs hommes, et les communaltez de tous les countes du roialme, Et ensemment du sisme graunte au Roi illoques en totes les cities, burghs, et les auncienes demeignes le Roi du mesme le Roialme, de touz lour biens qe eux averoint le jour de Saint Andreu prochein a venir, doivent garder en meismes les disme et sisme affeer, taxer, cuiller, et lever. C'est a saver qe—

Assessment by  
selected  
men of  
the towns,  
&c.

Les chiefs Taxours sanz delai facent venir devant eux de chescune cite, burgh, et autre vile du counte, deinz fraunchise et dehors, les plus loials hommes et mielz vanez de meismes les lux, a tiele noubre dount les chiefs Taxours puissent suffiseament eslire qatre ou sis de chescune ville, ou plus si mester fait, a leur discrecion, par lesqueux la dite taxacion et ce qe a ce appent a faire mielz purra estre faite et acomplie.

Et quant il averont tieux eslutz, adonques les facent jurer sur Seintes Evangeles, seit a saver ceux de chescune ville par eux, qe ceux issi juretz loialment et pleinement enquerrent queux beins chescun de meismes les villes avoit le jour de Saint Andreu avant dit, en meson et dehors, ou q'il fuissent, saunz nul desporter, sur greve forfeture. Et touz ceux biens, ou q'il soient divenuz depuys en cea par vente ou en autre manere, loialment taxerount solonc leur vereie value; sauve les choses desoutz forprises eu ceste

forme. Et les frount enbrever et mettre en roule endente tut pleinement, le plus en haste q'il purrent, et liverer as chiefs taxours l'une partie desoutz leur seals, et reprendre devers eux l'autre partie desouz les seals des chiefs taxours.

Et quant les chiefs taxours averont rescu en tiel manere les endentures de ceux qe serront juretz a taxer en citez, burghs, et autres villes, mesmes les chiefs taxours loialment et peniblement examinent celes endentures; et si eux entendent q'il eit aucune defaute, ceux tantost l'adressent, issi qe rein seit concelee, ne pur doun ne pur regard de persone meyns taxe qe reson demande.

Et voet le Roi, qe les chiefs taxours aient de hundred en hundred, et de vile en ville, la ou mester serra, a surveer et enquere qe les souztaxours en les meismes viles eient pleynement taxe, et a eux presente les biens de chescun, et s'il troessent rien concele, meintenaunt l'adressent et facent asavoir au Tresorer et as Barons de l'Eschequer les nouns de ceux qe issint auront trespassez, et la manere de leur mesprise.

Chief  
taxors to  
be sur-  
veyors.

Et la taxacion des biens des souztaxours des viles soit faite par les chiefs taxours, et par autres prodes hommes qe eux eslirront a ce faire, issi que les biens de ceux soient taxez bien et loialment, en mesme manere qe les autres.

La taxacion des biens as chiefs taxours, et de leur clers, soit reserve au Tresorer et Barons de l'Escheqir.

Et les chiefs taxours, si tost com il averont receu presentement des souztaxours, facent lever les disme et sisme a l'oepe le Roi, sans delai, et sans desport faire a nuli, en la fourme qe enjoint leur est par commission. Et facent faire deux roubles de la dite taxacion, acordanz en touz pointz; et retiegnent l'un devers eux, pur lever la taxacion, et l'autre eient a l'Eschequier a lendemein de la cluse Pasqe proschein a venir, a quel jour il frount leur primer paie.

Collection.

Schedule  
of assess-  
ment.

Et fait a savoir, qe des propres biens les Prelatz, et des Religious, et des autres clers, lesqueux biens sount issauntz des temporautez qe sount annex a leur eglises, rien ne seit fet, tan que le Roi eit autrement ordene. Nequedent, si

Prelat, homme de Religion, ou autre clerk, eit terre ou tene-  
ment de heritage, ou de purchaz, ou a ferme, ou en noun de  
garde, ou par eschete ou en autre manere, seit taxacion faite  
de touz les biens qe lour furent en meismes les lutz, le jour  
de Saint Andreu avantdit, en la fourme qe ceste taxacion se  
fra des biens des lays.

Exemp-  
tions for  
(1) knights  
and gentle-  
men :

(2) citizens  
and bur-  
gesses :

Et set assavoir qe en ceste taxacion des biens de la com-  
munalte de touz les countes, serrount forpris armure, mon-  
ture, joeux, et robes as chivalers, et as gentyshommes, et a  
lour femes, et lour vessele d'or, d'argent et d'arrein. Et en  
citez, et en burgs, soient forpris une robe pur le homme, et  
un autre pur la femme, et un lyt pur ambdeux, un anel, et  
un fermail d'or ou d'argent, et un cent de seye q'il usent  
touz les jours, et ausi un hanap d'argent ou de mazre, dount  
il beyvent.

Et les biens de meseaux, la ou il sount governez par  
sovereign messeal, ne seint taxez, ne prises. Et s'il seient  
meseaux governez par meistre seyn, soeint lour biens taxez  
come des autres.

(3) the  
poor.

Et fait a remembrer qe les biens des gentz des countez  
hors des cites, burghs et demeyns le Roi, q'en tut ne passent  
la value de dis souldz, ne seit rien demande ne leve ; ne des  
biens des gentz des citez, burghs, ne demeignes le Roi, qe  
ne passent la value de sys souldz en tut, rein de seit  
demande, ne leve. See Par. Rolls, i. 457.

The form of ordinance for the assessment of the 15th and  
10th, in 1334, is practically the same as that above given.  
See Par. Rolls, ii. 447. After 1334 the method of taxation  
by grants of fractional parts of moveables was, in effect,  
superseded by a system of grants of established sums of  
money charged on the different counties and towns, and  
levied therein by self-assessment, only nominally 'fifteenths  
and tenths.'



## APPENDIX IV.

THE SHIP WRITS. PARTICULARS OF A WRIT OF THE SECOND ISSUE, 1635, FOR DORSETSHIRE. TO SHOW THE FORM OF THESE WRITS.

‘DORSET.—The king, &c., to the sheriff of our county of Dorset; to the mayor, bailiffs, burghers, and community of the town of Poole, and to the sheriff of that town; to the mayor, bailiffs, aldermen, and burgesses of the borough of Dorchester; to the mayor and burgesses of the town and borough of Wareham (and so on for Weymouth and Melcombe, Lyme Regis, Bridport, Corfe, Shaftesbury, and Blandford Forum), and to the loyal men of those towns and boroughs, and their members, in the town of Poole, and the Isle of Purbeck, and the towns of Portland, Burton, Sherborne, Cranborne, and Sto-borough, and all other towns, boroughs, townships, hamlets, and other places in the said county of Dorset, greeting.

‘Whereas we are informed that certain pirates, enemies of the Christian name, Mahometans, and other in bands have nefariously taken and despoiled ships and goods and merchandise, not only of our own subjects, but also of the subjects of our allies, in the sea which has used of old times to be defended by the English nation, and have taken them off at will, and have reduced the men in them to a miserable captivity. And whereas we see them daily preparing a navy further to molest our merchants and harass the kingdom, unless a more speedy remedy be applied, and their endeavours be met with stronger opposition. Considering also that the

peril which threatens from all sides in these warlike times, renders it necessary for us and our subjects to hasten as speedily as possible the defence of the sea and the kingdom,—

‘We wishing, with the help of God, to provide for the defence of the kingdom, the safeguard of the seas, the security of our subjects, the safe conduct of ships and merchandise coming to our kingdom of England, and from the same kingdom passing to foreign parts, especially since we and our ancestors, kings of England, have hitherto been lords of the said sea, and we should much regret if this royal honor should in our time perish, or in anything be diminished. And inasmuch as this burden of defence which relates to all should be borne by all, as by the law and custom of the kingdom of England has hitherto been the case.’

After this recital of the reasons for the levy, there follows a direction—to equip one ship of war of 500 tons (*portagii quingenti doliorum*) with men, skilled masters, and strong expert sailors, 200 at the least, and cannon and small arms and gunpowder (*tormentis tam majoribus quam minoribus, pulvere tormentario*), and spears, darts, and other necessary ammunition sufficient for war, with double equipage, and also with provision and necessaries for twenty-six weeks at least—to be at Portsmouth on such a day, &c. &c.

Regulations are added for the assessment of the proportion of the burden to be borne by the different towns in the county; for the sub-assessment of the contributions to be paid by the men of each town, according to their condition and ability, towards the payment of the sum assessed upon the town; and for the appointment of collectors.

The writ concludes with an injunction not to collect more than is absolutely necessary for the purpose in hand. *Foedera*, xix. 658 *et seq.*

## APPENDIX V.

THE SHIP WRITS. DISTRIBUTION OF SHIPS TO THE  
SEVERAL COUNTIES.

The following List of the 'distribution of ships to the several counties of England and Wales, with their tonnage and men, as the same was ordered to stand' in the year 1639, is taken from Stevens, *Hist. of Taxes*, p. 258. A similar list for 1636, that is for the writs of 1635, is given in Anderson, *Hist. of Commerce*, ii. 362, and may be compared with the writs in the *Foedera*, or in Rushworth, ii. 335 *et seq.*, where the sum set on the corporate towns in each county is given. The charge for that year is calculated at 10*l.* per ton, viz., for a ship of 500 tons 5,000*l.* The proportion of men to tonnage is always two men to every five tons:—

	Ships	Men	Tons
Berks . . . . .	1	128	320
Buckingham . . . . .	1	144	360
Bedford . . . . .	1	96	240
Bristol . . . . .	1	26	64
Cornwall . . . . .	1	176	440
Cambridge . . . . .	1	112	280
Cumberland and Westmoreland .	1	45	112
Chester . . . . .	1	96	240
Devon . . . . .	1	288	720
Darby . . . . .	1	112	280
Dorset . . . . .	1	160	400
Duresm . . . . .	1	64	160

	Ships	Men	Tons
Essex . . . . .	1	256	640
Gloucester . . . . .	1	176	440
Hampshire . . . . .	1	192	480
Hereford . . . . .	1	112	280
Huntington . . . . .	1	64	160
Hertford . . . . .	1	128	320
Kent and Ports. . . . .	1	256	640
Lancaster . . . . .	1	128	320
Leicester . . . . .	1	144	360
Lincoln . . . . .	1	256	640
London . . . . .	2	448	1220
Middlesex . . . . .	1	160	400
Monmouth . . . . .	1	48	120
Northampton . . . . .	1	192	480
Nottingham . . . . .	1	112	280
Northumberland . . . . .	1	64	168
North Wales . . . . .	1	128	320
Norfolk . . . . .	1	253	624
Oxon . . . . .	1	112	280
Rutland . . . . .	1	26	64
Somerset . . . . .	1	256	640
Surrey . . . . .	1	112	280
Sussex . . . . .	1	160	400
Suffolk . . . . .	1	256	640
Stafford . . . . .	1	96	240
South Wales . . . . .	1	160	400
Salop . . . . .	1	144	360
Warwick . . . . .	1	128	320
Worcester. . . . .	1	112	280
Wilts . . . . .	1	224	560
York . . . . .	1	384	960

# Catalogue of Books

PUBLISHED BY

## MESSRS. LONGMANS, GREEN, & CO.

**ABBEY and OVERTON.**—The English Church in the Eighteenth Century. By CHARLES J. ABBEY and JOHN H. OVERTON. Cr. 8vo. 7s. 6d.

**ABBOTT (T. K.)**—Works by.

**The Elements of Logic.** 12mo. 3s.

**Elementary Theory of the Tides:** the Fundamental Theories demonstrated without Mathematics. Crown 8vo. 2s.

**ACTON.**—Modern Cookery for Private Families. By ELIZA ACTON. With 150 Woodcuts. Fcp. 8vo. 4s. 6d.

**ADAMS.**—Public Debts: an Essay on the Science of Finance. By HENRY C. ADAMS, Ph.D. 8vo. 12s. 6d.

**A. K. H. B.**—The Essays and Contributions of. Cr. 8vo.

Autumn Holidays of a Country Parson, 3s. 6d.  
Changed Aspects of Unchanged Truths, 3s. 6d.

Commonplace Philosopher, 3s. 6d.  
Counsel and Comfort from a City Pulpit, 3s. 6d.

Critical Essays of a Country Parson, 3s. 6d.  
East Coast Days and Memories. 3s. 6d.

Graver Thoughts of a Country Parson. Three Series, 3s. 6d. each.

Landscapes, Churches, and Moralities, 3s. 6d.  
Leisure Hours in Town, 3s. 6d.

Lessons of Middle Age, 3s. 6d.  
Our Little Life. Two Series, 3s. 6d. each.

Our Homely Comedy and Tragedy, 3s. 6d.  
Present Day Thoughts, 3s. 6d.

Recreations of a Country Parson. Three Series, 3s. 6d. each.

Seaside Musings, 3s. 6d.

Sunday Afternoons in the Parish Church of a Scottish University City, 3s. 6d.

'To Meet the Day' through the Christian Year: being a Text of Scripture, with an Original Meditation and a Short Selection in Verse for Every Day, 4s. 6d.

**ALLEN.**—Force and Energy: a Theory of Dynamics. By GRANT ALLEN. 8vo. 7s. 6d.

**American Whist,** Illustrated: containing the Laws and Principles of the Game, the Analysis of the New Play and American Leads, and a Series of Hands in Diagram, and combining Whist Universal and American Whist. By G. W. P. Fcp. 8vo. 6s. 6d.

**AMOS.**—A Primer of the English Constitution and Government. By SHELDON AMOS. Crown 8vo. 6s.

**ANSTEY.**—The Black Poodle, and other Stories. By F. ANSTEY, Author of 'Vice Versâ.' Cr. 8vo. 2s. bds.; 2s. 6d. cl.

**ARCHER.**—Masks or Faces? A Study in the Psychology of Acting. By WILLIAM ARCHER. Crown 8vo. 6s. 6d.

**ARISTOTLE.**—The Works of. The Politics, G. Bekker's Greek Text of Books I. III. IV. (VII.) with an English Translation by W. E. BOLLAND, M.A.; and short Introductory Essays by A. LANG, M.A. Cr. 8vo. 7s. 6d.

**The Politics:** Introductory Essays. By ANDREW LANG. (From Bolland and Lang's 'Politics.') Crown 8vo. 2s. 6d.

**The Ethics;** Greek Text, illustrated with Essays and Notes. By Sir ALEXANDER GRANT, Bart. M.A. LL.D. 2 vols. 8vo. 32s.

**The Nicomachean Ethics,** Newly Translated into English. By ROBERT WILLIAMS, Barrister-at-Law. Crown 8vo. 7s. 6d.

**ARMSTRONG (G. F.)**—Works by. Poems: Lyrical and Dramatic. Fcp. 8vo. 6s.

**King Saul.** (The Tragedy of Israel, Part I.) Fcp. 8vo. 5s.

**King David.** (The Tragedy of Israel, Part II.) Fcp. 8vo. 6s.

**King Solomon.** (The Tragedy of Israel, Part III.) Fcp. 8vo. 6s.

**Ugoue:** A Tragedy. Fcp. 8vo. 6s.  
[Continued on next page.]

**ARMSTRONG (G. F.)—Works by**  
—*continued.*

**A Garland from Greece; Poems.** Fcp. 8vo. 9s.

**Stories of Wicklow; Poems.** Fcp. 8vo. 9s.

**Victoria Regina et Imperatrix:**  
a Jubilee Song from Ireland, 1887. 4to. 2s. 6d.

**Mephistopheles in Broadcloth:**  
a Satire. Fcp. 8vo. 4s.

**The Life and Letters of Edmund J. Armstrong.** Fcp. 8vo. 7s. 6d.

**ARMSTRONG (E. J.)—Works by.**  
**Poetical Works.** Fcp. 8vo. 5s.

**Essays and Sketches.** Fcp. 8vo. 5s.

**ARNOLD (Dr. T.)—Works by.**  
**Introductory Lectures on Modern History.** 8vo. 7s. 6d.

**Sermons Preached mostly in the Chapel of Rugby School.** 6 vols. crown 8vo. 30s. or separately, 5s. ea.

**Miscellaneous Works.** 8vo. 7s. 6d.

**ARNOTT.—Elements of Physics**  
By NEIL ARNOTT, M.D. 8vo. 12s. 6d.

**ASHBY.—Notes on Physiology for the use of Students preparing for Examination.** With 134 Woodcuts. By HENRY ASHBY, M.D. Fcp. 8vo. 5s.

**ASHBY and WRIGHT. — The Diseases of Children.** By HENRY ASHBY, M.D. and GEO. A. WRIGHT, B.A. F.R.C.S. 8vo. 21s.

**Atelier (The) du Lys; or, an Art Student in the Reign of Terror.** By the Author of 'Mademoiselle Mori.' Crown 8vo. 2s. 6d.

**BACON.—The Works and Life of. Complete Works.** Edited by R. L. ELLIS, J. SPEDDING, and D. D. HEATH. 7 vols. 8vo. £3. 13s. 6d.

**Letters and Life, including all his Occasional Works.** Edited by J. SPEDDING. 7 vols. 8vo. £4. 4s.

**The Essays; with Annotations.** By RICHARD WHATELY, D.D., 8vo. 10s. 6d.

**The Essays; with Introduction, Notes, and Index.** By E. A. ABBOTT, D.D. 2 vols. fcp. 8vo. price 6s. Text and Index only, without Introduction and Notes, in 1 vol. fcp. 8vo. 2s. 6d.

**The BADMINTON LIBRARY,**  
edited by the DUKE OF BEAUFORT, K.G., assisted by ALFRED E. T. WATSON.

**Hunting.** By the DUKE OF BEAUFORT, K.G. and MOWBRAY MORRIS. With 53 Illus. by J. Sturgess, J. Charlton, and A. M. Biddulph. Crown 8vo. 10s. 6d.

**Fishing.** By H. CHOLMONDELEY-PENNELL.

Vol. I. Salmon, Trout, and Grayling. With 158 Illustrations. Cr. 8vo. 10s. 6d.

Vol. II. Pike and other Coarse Fish. With 132 Illustrations. Cr. 8vo. 10s. 6d.

**Racing and Steeplechasing.** By the EARL OF SUFFOLK AND BERKSHIRE, W. G. CRAVEN, &c. With 56 Illustrations by J. Sturgess. Cr. 8vo. 10s. 6d.

**Shooting.** By Lord WALSINGHAM and Sir RALPH PAYNE-GALLWEY, Bart. Vol. I. Field and Covert. With 105 Illustrations. Cr. 8vo. 10s. 6d.  
Vol. II. Moor and Marsh. With 65 Illustrations. Cr. 8vo. 10s. 6d.

**Cycling.** By VISCOUNT BURY, K.C.M.G. and G. LACY HILLIER. With 19 Plates and 61 Woodcuts by Viscount Bury and Joseph Pennell. Cr. 8vo. 10s. 6d.

**Athletics and Football.** By MONTAGUE SHEARMAN. With 6 full-page Illustrations and 45 Woodcuts by Stanley Berkeley, and from Photographs by G. Mitchell. Cr. 8vo. 10s. 6d.

**Boating.** By W. B. WOODGATE. With 10 full-page Illustrations and 39 Woodcuts in the Text. Cr. 8vo. 10s. 6d.

**Cricket.** By A. G. STEEL and the Hon. R. H. LYTTELTON. With 11 full-page Illustrations and 52 Woodcuts in the Text, by Lucien Davis. Cr. 8vo. 10s. 6d.

**Driving.** By the DUKE OF BEAUFORT. With 11 Plates and 54 Woodcuts by J. Sturgess and G. D. Giles. Cr. 8vo. 10s. 6d.

**Fencing, Boxing, and Wrestling.** By WALTER H. POLLOCK, F. C. GROVE, C. PREVOST, E. B. MICHELL, and WALTER ARMSTRONG. With 18 Plates and 24 Woodcuts. Crown 8vo. 10s. 6d.

**Golf.** By HORACE HUTCHINSON, the Rt. Hon. A. J. BALFOUR, M.P. ANDREW LANG, Sir W. G. SIMPSON, Bart. &c. With 19 Plates and 69 Woodcuts. Crown 8vo. 10s. 6d.

**Tennis, Lawn Tennis, Rackets, and Fives.** By J. M. and C. G. HEATHCOTE, E. O. PLEYDELL-BOUVERIE, and A. C. AINGER. With 12 Plates and 67 Woodcuts, &c. Crown 8vo. 10s. 6d.

**BAGEHOT (Walter)—Works by.****Biographical Studies.** 8vo. 12s.**Economic Studies.** 8vo. 10s. 6d.**Literary Studies.** 2 vols. 8vo. 28s.**The Postulates of English Political Economy.** Cr. 8vo. 2s. 6d.**A Practical Plan for Assimilating the English and American Money as a Step towards a Universal Money.** Cr. 8vo. 2s. 6d.**BAGWELL.—Ireland under the****Tudors**, with a Succinct Account of the Earlier History. By RICHARD BAGWELL, M.A. (3 vols.) Vols. I. and II. From the first invasion of the Northmen to the year 1578. 8vo. 32s. Vol. III. 1578-1603. 18s.**BAIN (Alexander)—Works by.****Mental and Moral Science.** Crown 8vo. 10s. 6d.**Senses and the Intellect.** 8vo. 15s.**Emotions and the Will.** 8vo. 15s.**Logic, Deductive and Inductive.** PART I. *Deduction*, 4s. PART II. *Induction*, 6s. 6d.**Practical Essays.** Cr. 8vo. 2s.**BAKER.—By the Western Sea :**

a Summer Idyll. By JAMES BAKER, Author of 'John Westacott.' Cr. 8vo. 6s.

**BAKER.—'War with Crime':**

being a Selection of Reprinted Papers on Crime, Prison Discipline, &amp;c. By T. BARWICK LL. BAKER. 8vo. 12s. 6d.

**BAKER (Sir S. W.)—Works by.****Eight Years in Ceylon.** Crown 8vo. Woodcuts. 3s. 6d.**The Rifle and the Hound in Ceylon.** Cr. 8vo. Woodcuts. 3s. 6d.**BALE.—Handbook for Steam****Users**, being Notes on Steam Engine and Boiler Management and Steam Boiler Explosions. By M. POWIS BALE, M.I.M.E. A.M.I.C.E. Fcp. 8vo. 2s. 6d.**BALL (The Rt. Hon. J. T.)—Works by.****The Reformed Church of Ireland (1537-1886).** 8vo. 7s. 6d.**Historical Review of the Legislative Systems Operative in Ireland**, from the Invasion of Henry the Second to the Union (1172-1800). 8vo. 6s.**BARKER.—A Short Manual of Surgical Operations.** By A. E. J. BARKER, F.R.C.S. With 61 Woodcuts. Crown 8vo. 12s. 6d.**BEACONSFIELD (The Earl of)—Works by.****Novels and Tales.** The Hughenden Edition. With 2 Portraits and 11 Vignettes. 11 vols. Crown 8vo. 42s.

Endymion.	Henrietta Temple.
Lothair.	Contarini Fleming, &c.
Coningsby.	Alroy, Ixion, &c.
Tancred. Sybil.	The Young Duke, &c.
Venetia.	Vivian Grey.

**Novels and Tales.** Cheap Edition, complete in 11 vols. Crown 8vo. 1s. each, boards; 1s. 6d. each, cloth.**BECKER (Professor)—Works by.****Gallus; or, Roman Scenes in the Time of Augustus.** Post 8vo. 7s. 6d.**Charicles; or, Illustrations of the Private Life of the Ancient Greeks.** Post 8vo. 7s. 6d.**BELL.—Will o' the Wisp: a Story.**

By Mrs. HUGH BELL. Illustrated by E. L. SHUTE. Crown 8vo. 3s. 6d.

**BENNETT and MURRAY.—****Handbook of Cryptogamic Botany.** By A. W. BENNETT, M.A. B.Sc. F.L.S. and GEORGE R. MILNE MURRAY, F.L.S. With 378 Illustrations. 8vo. 16s.**BENNETT.—Clinical Lectures on Varicose Veins of the Lower Extremities.** By WILLIAM H. BENNETT, F.R.C.S. With 3 Plates. 8vo. 6s.**BENTLEY.—A Text-Book of Organic Materia Medica.** By ROBT. BENTLEY, F.L.S. 62 Illustrations. Crown 8vo. 7s. 6d.

**BINET.**—**The Psychic Life of Micro-Organisms.** A Study in Experimental Psychology. By ALFRED BINET. Crown 8vo. 3s.

**BLAKE.**—**Tables for the Conversion of 5 per Cent. Interest from  $\frac{1}{16}$  to 7 per Cent.** By J. BLAKE, of the London Joint Stock Bank, Limited. 8vo. 12s. 6d.

**Book (The) of Wedding Days.** Arranged on the Plan of a Birth-day Book. With 96 Illustrated Borders, Frontispiece, and Title-page by WALTER CRANE; and Quotations for each Day. Compiled and Arranged by K. E. J. REID, MAY ROSS, and MABEL BAMFIELD. 4to. 21s.

**BOULTBEE.**—**Commentary on the 39 Articles of the Church of England.** By the Rev. T. P. BOULTBEE. Crown 8vo. 6s.

**BOURNE (John)**—**Works by.**

**Catechism of the Steam Engine** in its various Applications in the Arts; to which is now added a chapter on Air and Gas Engines, and another devoted to Useful Rules, Tables, and Memoranda. 212 Woodcuts. Crown 8vo. 7s. 6d.

**Handbook of the Steam Engine;** a Key to the Catechism of the Steam Engine. With 67 Woodcuts. Fcp. 8vo. 9s.

**Recent Improvements in the Steam Engine.** With 124 Woodcuts. Fcp. 8vo. 6s.

**BOWEN.**—**Harrow Songs and other Verses.** By EDWARD E. BOWEN. Fcp. 8vo. 2s. 6d.

**BOWEN.**—**Thirty Years of Colonial Government:** a Selection from the Official Papers of the Rt. Hon. Sir George Ferguson Bowen, G.C.M.G. D.C.L. LL.D. &c. Edited by STANLEY LANE-POOLE. 2 vols. 8vo. 32s.

**BRASSEY (Lady)**—**Works by.**

**A Voyage in the 'Sunbeam,' our Home on the Ocean for Eleven Months.**

Library Edition. With 8 Maps and Charts, and 118 Illustrations, 8vo. 21s.

Cabinet Edition. With Map and 66 Illustrations, crown 8vo. 7s. 6d.

School Edition. With 37 Illustrations, fcp. 2s. cloth, or 3s. white parchment.

Popular Edition. With 60 Illustrations, 4to. 6d. sewed, 1s. cloth.

**BRASSEY (Lady)**—**Works by**  
*continued.*

**Sunshine and Storm in the East.**

Library Edition. With 2 Maps and 114 Illustrations, 8vo. 21s.

Cabinet Edition. With 2 Maps and 114 Illustrations, crown 8vo. 7s. 6d.

Popular Edition. With 103 Illustrations, 4to. 6d. sewed, 1s. cloth.

**In the Trades, the Tropics, and the 'Roaring Forties.'**

Cabinet Edition. With Map and 220 Illustrations, crown 8vo. 7s. 6d.

Popular Edition. With 183 Illustrations, 4to. 6d. sewed, 1s. cloth.

**The Last Voyage to India and Australia in the 'Sunbeam.'**

With Charts and Maps, and 40 Illustrations in Monotone (20 full-page), and nearly 200 Illustrations in the Text from Drawings by R. T. PRITCHETT. 8vo. 21s.

**Three Voyages in the 'Sunbeam.'** Popular Edition. With 346 Illustrations, 4to. 2s. 6d.

**BRAY.**—**The Philosophy of Necessity;** or, Law in Mind as in Matter. By CHARLES BRAY. Crown 8vo. 5s.

**Brinkley's Astronomy.** Re-edited and Revised by J. W. STUBBS, D.D. and F. BRUNNOW, Ph.D. With 49 Diagrams. Crown 8vo. 6s.

**BROWNE.**—**An Exposition of the 39 Articles,** Historical and Doctrinal. By E. H. BROWNE, D.D., Bishop of Winchester. 8vo. 16s.

**BRYDEN.**—**Kloof and Karroo:** Sport, Legend, and Natural History in Cape Colony. By H. A. BRYDEN. With 17 Illustrations. 8vo. 10s. 6d.

**BUCKLE.**—**History of Civilisation in England and France, Spain and Scotland.** By HENRY THOMAS BUCKLE. 3 vols. cr. 8vo. 24s.

**BUCKTON (Mrs. C.M.)**—**Works by.**

**Food and Home Cookery.** With 11 Woodcuts. Crown 8vo. 2s. 6d.

**Health in the House.** With 41 Woodcuts and Diagrams. Crown 8vo. 2s.



**BULL (Thomas)**—Works by.

**Hints to Mothers on the Management of their Health during the Period of Pregnancy.** Fcp. 8vo. 1s. 6d.

**The Maternal Management of Children in Health and Disease.** Fcp. 8vo. 1s. 6d.

**BULLINGER.**—A Critical Lexicon and Concordance to the English and Greek New Testament. By E. W. BULLINGER, D.D. Royal 8vo. 15s.

**BURDETT.**—Prince, Princess, and People; an Account of the Social Progress and Development of our own Times, as illustrated by the Public Life and Work of their Royal Highnesses the Prince and Princess of Wales, 1863–1889. By HENRY C. BURDETT. 8vo. 21s.

**BUTLER (Samuel)**—Works by.

**Op. 1. Erewhon.** Cr. 8vo. 5s.

**Op. 2. The Fair Haven.** A Work in Defence of the Miraculous Element in our Lord's Ministry. Cr. 8vo. 7s. 6d.

**Op. 3. Life and Habit.** An Essay after a Completer View of Evolution. Cr. 8vo. 7s. 6d.

**Op. 4. Evolution, Old and New.** Cr. 8vo. 10s. 6d.

**Op. 5. Unconscious Memory.** Cr. 8vo. 7s. 6d.

**Op. 6. Alps and Sanctuaries of Piedmont and the Canton Ticino.** Illustrated. Pott 4to. 10s. 6d.

**Op. 7. Selections from Ops. 1–6.** With Remarks on Mr. G. J. ROMANES' 'Mental Evolution in Animals.' Cr. 8vo. 7s. 6d.

**Op. 8. Luck, or Cunning, as the Main Means of Organic Modification?** Cr. 8vo. 7s. 6d.

**Op. 9. Ex Voto.** An Account of the Sacro Monte or New Jerusalem at Varallo-Sesia. 10s. 6d.

**Holbein's 'La Danse.'** A Note on a Drawing called 'La Danse.' 3s.

**CARLYLE.**—Thomas Carlyle: a History of his Life. By J. A. FROUDE. Vols. I. and II. 1795–1835, crown 8vo. 7s. Vols. III. and IV. 1834–1881, crown 8vo. 7s.

**CARUS.**—Fundamental Problems. The Method of Philosophy as a Systematic Arrangement of Knowledge. By Dr. PAUL CARUS. Crown 8vo. 4s.

**CASE.**—Physical Realism: being an Analytical Philosophy from the Physical Objects of Science to the Physical Data of Sense. By THOMAS CASE, M.A. Fellow and Senior Tutor C.C.C. 8vo. 15s.

**CHISHOLM.**—Handbook of Commercial Geography. By G. G. CHISHOLM, B.Sc. With 29 Maps. 8vo. 16s.

**CHURCHILL.**—Speeches by Lord Randolph Churchill, M.P. Selected and Edited, with an Introduction and Notes, by L. J. JENNINGS. 2 vols. 8vo. 24s.

**Clavers, the Despot's Champion:** a Scots Biography. By A SOUTHERN. Crown 8vo. 7s. 6d.

**CLERK.**—The Gas Engine. By DUGALD CLERK. With 101 Illustrations and Diagrams. Crown 8vo. 7s. 6d.

**CLODD.**—The Story of Creation: a Plain Account of Evolution. By EDWARD CLODD. With 77 Illustrations. Crown 8vo. 3s. 6d.

**CLUTTERBUCK.**—The Skipper in Arctic Seas. By W. J. CLUTTERBUCK, one of the Authors of 'Three in Norway.' With 39 Illustrations. Cr. 8vo. 10s. 6d.

**COATES.**—A Manual of Pathology. By JOSEPH COATS, M.D. Pathologist to the Western Infirmary and the Sick Children's Hospital, Glasgow. With 364 Illustrations. 8vo. 31s. 6d.

**COLENSO.**—The Pentateuch and Book of Joshua Critically Examined. By J. W. COLENSO, D.D. late Bishop of Natal. Crown 8vo. 6s.

**COMYN.**—Atherstone Priory: a Tale. By L. N. COMYN. Cr. 8vo. 2s. 6d.

**CONDER.**—A Handbook to the Bible, or Guide to the Study of the Holy Scriptures derived from Ancient Monuments and Modern Exploration. By F. R. CONDER and C. R. CONDER. Crown 8vo. 7s. 6d.

**CONINGTON (John)**—Works by. The *Æneid* of Virgil. Translated into English Verse. Crown 8vo. 6s. The *Poems of Virgil*. Translated into English Prose. Crown 8vo. 6s.

**CONYBEARE and HOWSON.**—**The Life and Epistles of St. Paul.** By the Rev. W. J. CONYBEARE, M.A. and the Very Rev. J. S. HOWSON, D.D.

Library Edition. 2 vols. 8vo. 21s.

Student's Edition. 1 vol. crown 8vo. 6s.

**COOKE.**—**Tablets of Anatomy.** By THOMAS COOKE, F.R.C.S. Eng. B.A. B.Sc. M.D. Paris. Post 4to. 7s. 6d.

**COOLIDGE.**—**Swiss Travel and Swiss Guide-Books.** By W. A. B. COOLIDGE, Fellow of Magdalen College, Oxford. Crown 8vo. 10s. 6d.

**CREIGHTON.**—**History of the Papacy During the Reformation.** By the Rev. M. CREIGHTON, M.A. 8vo. Vols. I. and II. 1378–1464, 32s.; Vols. III. and IV. 1464–1518, 24s.

**CROOKES.**—**Select Methods in Chemical Analysis** (chiefly Inorganic). By WILLIAM CROOKES, F.R.S. V.P.C.S. With 37 Illustrations. 8vo. 24s.

**CRUMP (A.).**—**Works by.**

**A Short Enquiry into the Formation of Political Opinion,** from the Reign of the Great Families to the Advent of Democracy. 8vo. 7s. 6d.

**An Investigation into the Causes of the Great Fall in Prices** which took place coincidently with the Demonetisation of Silver by Germany. 8vo. 6s.

**CULLEY.**—**Handbook of Practical Telegraphy.** By R. S. CULLEY, M. Inst. C.E. 8vo. 16s.

**CURZON.**—**Russia in Central Asia in 1889 and the Anglo-Russian Question.** By the Hon. GEORGE N. CURZON, M.P. 8vo. 21s.

**DAVIDSON (W. L.).**—**Works by.**

**The Logic of Definition Explained and Applied.** Cr. 8vo. 6s.

**Leading and Important English Words Explained and Exemplified.** Fcp. 8vo. 3s. 6d.

**DE REDCLIFFE.**—**The Life of the Right Hon. Stratford Canning: Viscount Stratford De Redcliffe.** By STANLEY LANE-POOLE. With 3 Portraits. 2 vols. 8vo. 36s.

**DE SALIS (Mrs.).**—**Works by.**

**Savouries à la Mode.** Fcp. 8vo. 1s. boards.

**Entrées à la Mode.** Fcp. 8vo. 1s. 6d. boards.

**Soups and Dressed Fish à la Mode.** Fcp. 8vo. 1s. 6d. boards.

**Oysters à la Mode.** Fcp. 8vo. 1s. 6d. boards.

**Sweets and Supper Dishes à la Mode.** Fcp. 8vo. 1s. 6d. boards.

**Dressed Vegetables à la Mode.** Fcp. 8vo. 1s. 6d. boards.

**Dressed Game and Poultry à la Mode.** Fcp. 8vo. 1s. 6d. boards.

**Puddings and Pastry à la Mode.** Fcp. 8vo. 1s. 6d. boards.

**Cakes and Confections à la Mode.** Fcp. 8vo. 1s. 6d. boards.

**Wrinkles and Notions for every Household.** Cr. 8vo. 2s. 6d.

**DE TOCQUEVILLE.**—**Democracy in America.** By ALEXIS DE TOCQUEVILLE. Translated by HENRY REEVE, C.B. 2 vols. crown 8vo. 16s.

**DE LAND (Mrs.).**—**Works by.**

**John Ward, Preacher: a Story.** Crown 8vo. Cabinet Edition, 6s.; Popular Edition, 2s. boards, 2s. 6d. cloth.

**The Old Garden, and other Verses.** Fcp. 8vo. 5s.

**Florida Days.** With 12 Full-page Plates (2 Etched and 4 in Colours), and about 50 Illustrations in the Text, by LOUIS K. HARLOW. 8vo. 21s.

**DICKINSON (W. H.).**—**Works by.**

**On Renal and Urinary Affections.** With 12 Plates and 122 Woodcuts. 3 vols. 8vo. £3. 4s. 6d.

**The Tongue as an Indicator of Disease:** being the Lumbeian Lectures delivered at the Royal College of Physicians in March 1888. 8vo. 7s. 6d.

**DOWELL.—A History of Taxation and Taxes in England** from the Earliest Times to the Year 1885. By STEPHEN DOWELL. (4 vols. 8vo.) Vols. I. and II. The History of Taxation, 21s. Vols. III. and IV. The History of Taxes, 21s.

**DOYLE (J. A.)—Works by.**

**The English in America: Virginia, Maryland, and the Carolinas.** 8vo. 18s.

**The English in America: The Puritan Colonies.** 2 vols. 8vo. 36s.

**DOYLE (A. Conan)—Works by.**

**Micah Clarke:** his Statement as made to his three Grandchildren, Joseph, Gervas, and Reuben, during the hard Winter of 1734. With Frontispiece and Vignette. Crown 8vo. 3s. 6d.

**The Captain of the Polestar; and other Tales.** Crown 8vo. 6s.

**Dublin University Press Series (The):** a Series of Works undertaken by the Provost and Senior Fellows of Trinity College, Dublin.

Abbott's (T. K.) *Codex Rescriptus Dublinensis* of St. Matthew. 4to. 21s.

— *Evangeliorum Versio Antehieronymiana ex Codice Usseriano* (Dublinensis). 2 vols. crown 8vo. 21s.

Allman's (G. J.) *Greek Geometry* from Thales to Euclid. 8vo. 10s. 6d.

Burnside (W. S.) and Panton's (A. W.) *Theory of Equations.* 8vo. 12s. 6d.

Casey's (John) *Sequel to Euclid's Elements.* Crown 8vo. 3s. 6d.

— *Analytical Geometry of the Conic Sections.* Crown 8vo. 7s. 6d.

Davies' (J. F.) *Eumenides of Æschylus.* With Metrical English Translation. 8vo. 7s.

Dublin Translations into Greek and Latin Verse. Edited by R. Y. Tyrrell. 8vo. 12s. 6d.

Graves' (R. P.) *Life of Sir William Hamilton.* 3 vols. 15s. each.

Griffin (R. W.) on Parabola, Ellipse, and Hyperbola. Crown 8vo. 6s.

Hobart's (W. K.) *Medical Language of St. Luke.* 8vo. 16s.

Leslie's (T. E. Cliffe) *Essays in Political Economy.* 8vo. 10s. 6d.

Macalister's (A.) *Zoology and Morphology of Vertebrata.* 8vo. 10s. 6d.

MacCullagh's (James) *Mathematical and other Tracts* 8vo. 15s.

**Dublin University Press Series (The)—continued.**

Maguire's (T.) *Parmenides of Plato, Text with Introduction, Analysis, &c.* 8vo. 7s. 6d.

Roberts' (R. A.) *Examples in the Analytic Geometry of Plane Curves.* Fcp. 8vo. 5s.

Southey's (R.) *Correspondence with Caroline Bowles.* Edited by E. Dowden. 8vo. 14s.

Stubbs' (J. W.) *History of the University of Dublin, from its Foundation to the End of the Eighteenth Century.* 8vo. 12s. 6d.

Thornhill's (W. J.) *The Æneid of Virgil, freely translated into English Blank Verse.* Crown 8vo. 7s. 6d.

Tyrrell's (R. Y.) *Cicero's Correspondence.* Vols. I. and II. 8vo. each 12s.

— *The Achæmians of Aristophanes, translated into English Verse.* Crown 8vo. 2s. 6d.

Webb's (T. E.) *Goethe's Faust, Translation and Notes.* 8vo. 12s. 6d.

— *The Veil of Isis: a Series of Essays on Idealism.* 8vo. 10s. 6d.

Wilkins' (G.) *The Growth of the Homeric Poems.* 8vo. 6s.

**EARL.—The Elements of Laboratory Work.** A Course of Natural Science for Schools. By A. G. EARL. Crown 8vo. 4s. 6d.

**EDERSHEIM (Dr. A. E.)—Works by.**

**The Life and Times of Jesus the Messiah.**

Library Edition, 2 vols. 8vo. 24s.

**Jesus the Messiah:** being an Abridged Edition of 'The Life and Times of Jesus the Messiah.' 1 vol. cr. 8vo. 7s. 6d.

**Prophecy and History in relation to the Messiah:** the Warburton Lectures, 1880-1884. 8vo. 12s.

**ELLICOTT (C. J., D.D. Bishop of Gloucester and Bristol)—Works by.**

**A Critical and Grammatical Commentary on St. Paul's Epistles.** 8vo.

I. Corinthians. 16s.

Galatians. 8s. 6d.

Ephesians. 8s. 6d.

Pastoral Epistles. 10s. 6d.

Philippians, Colossians, and Philemon. 10s. 6d.

Thessalonians. 7s. 6d.

**Historical Lectures on the Life of Our Lord Jesus Christ.** 8vo. 12s.

**ENGLISH WORTHIES.** Fcp.  
8vo. 1s. each, sewed; 1s. 6d. each, cloth.

**Darwin.** By GRANT ALLEN.

**Marlborough.** By G. SAINTSBURY.

**Shaftesbury** (*The First Earl*). By  
H. D. TRAILL.

**Admiral Blake.** By DAVID HANNAY.

**Raleigh.** By EDMUND GOSSF.

**Steele.** By AUSTIN DOBSON.

**Ben Jonson.** By J. A. SYMONDS.

**Canning.** By FRANK H. HILL.

**Claverhouse.** By MOWBRAY MORRIS.

**ERICHSEN** (*John Eric*)—Works  
by.

**The Science and Art of Surgery:**  
Being a Treatise on Surgical Injuries,  
Diseases, and Operations. With 1,025  
Illustrations. 2 vols. 8vo. 48s.

**On Concussion of the Spine,**  
Nervous Shocks, and other Obscure In-  
juries of the Nervous System. Cr. 8vo.  
10s. 6d.

**EWALD** (*Heinrich*)—Works by.

**The Antiquities of Israel.** Trans-  
lated from the German by H. S. SOLLY,  
M.A. 8vo. 12s. 6d.

**The History of Israel.** Trans-  
lated from the German. 8 vols. 8vo.  
Vols. I. and II. 24s. Vols. III. and  
IV. 21s. Vol. V. 18s. Vol. VI. 16s.  
Vol. VII. 21s. Vol. VIII. with Index  
to the Complete Work. 18s.

**FARRAR.**—Language and Lan-  
guages. A Revised Edition of *Chap-  
ters on Language and Families of Speech*.  
By F. W. FARRAR, D.D. Crown 8vo. 6s.

**FIRTH.**—Nation Making: a Story  
of New Zealand Savageism and Civil-  
isation. By J. C. FIRTH, Author of  
'Luck' and 'Our Kin across the Sea.'  
Crown 8vo.

**FITZWYGRAM.**—Horses and  
Stables. By Major-General Sir F.  
FITZWYGRAM, Bart. With 19 pages of  
Illustrations. 8vo. 5s.

**FORBES.**—A Course of Lectures  
on Electricity, delivered before the  
Society of Arts. By GEORGE FORBES.  
With 17 Illustrations. Crown 8vo. 5s.

**FORD.**—The Theory and Prac-  
tice of Archery. By the late HORACE  
FORD. New Edition, thoroughly Revised  
and Re-written by W. BUTT, M.A. With  
a Preface by C. J. LONGMAN, M.A.  
F.S.A. 8vo. 14s.

**FOX.**—The Early History of  
Charles James Fox. By the  
Right Hon. Sir G. O. TREVELYAN, Bart.  
Library Edition, 8vo. 18s.  
Cabinet Edition, cr. 8vo. 6s.

**FRANCIS.**—A Book on Angling;  
or, Treatise on the Art of Fishing in every  
branch; including full Illustrated List  
of Salmon Flies. By FRANCIS FRANCIS.  
Post 8vo. Portrait and Plates, 15s.

**FREEMAN.**—The Historical  
Geography of Europe. By E. A.  
FREEMAN. With 65 Maps. 2 vols. 8vo.  
31s. 6d.

**FROUDE** (*James A.*)—Works by.

**The History of England,** from  
the Fall of Wolsey to the Defeat of the  
Spanish Armada. 12 vols. crown 8vo.  
£2. 2s.

**Short Studies on Great Sub-  
jects.** 4 vols. crown 8vo. 24s.

**Cæsar:** a Sketch. Crown 8vo. 3s. 6d.

**The English in Ireland in the  
Eighteenth Century.** 3 vols.  
crown 8vo. 18s.

**Oceana; or, England and Her  
Colonies.** With 9 Illustrations. Crown  
8vo. 2s. boards, 2s. 6d. cloth.

**The English in the West Indies;**  
or, the Bow of Ulysses. With 9  
Illustrations. Crown 8vo. 2s. boards,  
2s. 6d. cloth.

**The Two Chiefs of Dunboy;**  
an Irish Romance of the Last Century.  
Crown 8vo. 6s.

**Thomas Carlyle,** a History of his  
Life, 1795 to 1835. 2 vols. crown 8vo.  
7s. 1834 to 1881. 2 vols. crown 8vo. 7s.

**GAIRDNER and COATS.**—On the Diseases Classified by the Registrar-General as **Tabs Mesenterica**. By W. T. GAIRDNER, M.D. LL.D. On the Pathology of **Phthisis Pulmonalis**. By JOSEPH COATS, M.D. With 28 Illustrations. 8vo. 12s. 6d.

**GALLOWAY.**—The Fundamental Principles of Chemistry Practically Taught by a New Method. By ROBERT GALLOWAY. Cr. 8vo. 6s. 6d.

**GANOT (Professor)**—Works by. Translated by E. ATKINSON, Ph.D. F.C.S.

**Elementary Treatise on Physics.** With 5 Coloured Plates and 923 Woodcuts. Crown 8vo. 15s.

**Natural Philosophy for General Readers.** With 2 Plates, 518 Woodcuts, and an Appendix of Questions. Crown 8vo. 7s. 6d.

**GARDINER (Samuel Rawson)**—Works by.

**History of England**, from the Accession of James I. to the Outbreak of the Civil War, 1603–1642. 10 vols. crown 8vo. price 6s. each.

**A History of the Great Civil War, 1642–1649.** (3 vols.) Vol. I. 1642–1644. With 24 Maps. 8vo. 21s. Vol. II. 1644–1647. With 21 Maps. 8vo. 24s.

**GARROD (Sir Alfred Baring)**—Works by.

**A Treatise on Gout and Rheumatic Gout (Rheumatoid Arthritis).** With 6 Plates, comprising 21 Figures (14 Coloured), and 27 Illustrations engraved on Wood. 8vo. 21s.

**The Essentials of Materia Medica and Therapeutics.** New Edition, revised and adapted to the New Edition of the British Pharmacopœia, by NESTOR TIRARD, M.D. Cr. 8vo. 12s. 6d.

**GIBSON.**—A Text-Book of Elementary Biology. By R. J. HARVEY GIBSON, M.A. With 192 Illustrations. Fcp. 8vo. 6s.

**GOETHE.**—Faust. A New Translation chiefly in Blank Verse; with Introduction and Notes. By JAMES ADEY BIRDS. Crown 8vo. 6s.

**Faust.** The Second Part. A New Translation in Verse. By JAMES ADEY BIRDS. Crown 8vo. 6s.

**GRAY.**—Anatomy, Descriptive and Surgical. By HENRY GRAY, F.R.S. With 569 Woodcut Illustrations, a large number of which are coloured. Royal 8vo. 36s.

**GREEN.**—The Works of Thomas Hill Green. Edited by R. L. NETTLESHIP (3 vols.) Vols. I. and II.—Philosophical Works. 8vo. 16s. each. Vol. III.—Miscellanies. With Index to the three Volumes and Memoir. 8vo. 21s.

**The Witness of God and Faith:** Two Lay Sermons. By T. H. GREEN. Fcp. 8vo. 2s.

**GREVILLE.**—A Journal of the Reigns of King George IV. King William IV. and Queen Victoria. By C. C. F. GREVILLE. Edited by H. REEVE. 8 vols. Cr. 8vo. 6s. ea.

**GWILT.**—An Encyclopædia of Architecture. By JOSEPH GWILT, F.S.A. Illustrated with more than 1,700 Engravings on Wood. 8vo. 52s. 6d.

**HAGGARD.**—Life and its Author: an Essay in Verse. By ELLA HAGGARD. With a Memoir by H. RIDER HAGGARD, and Portrait. Fcp. 8vo. 3s. 6d.

**HAGGARD (H. Rider)**—Works by.

**She.** With 32 Illustrations by M. GREIFFENHAGEN and C. H. M. KERR. Crown 8vo. 3s. 6d.

**Allan Quatermain.** With 31 Illustrations by C. H. M. KERR. Crown 8vo. 3s. 6d.

**Maiwa's Revenge;** or, the War of the Little Hand. Crown 8vo 2s. boards; 2s. 6d. cloth.

**Colonel Quaritch, V.C.** A Novel. Crown 8vo. 3s. 6d.

**Cleopatra:** being an Account of the Fall and Vengeance of Harmachis, the Royal Egyptian. With 29 Full-page Illustrations by M. Greiffenhagen and R. Caton Woodville. Crown 8vo. 6s.

**Beatrice.** A Novel. Cr. 8vo. 6s.

**HARTE (Bret)—Works by.**

**In the Carquinez Woods.** Fcp.  
8vo. 1s. boards; 1s. 6d. cloth.

**On the Frontier.** 16mo. 1s.

**By Shore and Sedge.** 16mo. 1s.

**HARTWIG (Dr.)—Works by.**

**The Sea and its Living Wonders.**  
With 12 Plates and 303 Woodcuts. 8vo.  
10s. 6d.

**The Tropical World.** With 8 Plates,  
and 172 Woodcuts. 8vo. 10s. 6d.

**The Polar World.** With 3 Maps,  
8 Plates, and 85 Woodcuts. 8vo. 10s. 6d.

**The Subterranean World.** With  
3 Maps and 80 Woodcuts. 8vo. 10s. 6d.

**The Aerial World.** With Map,  
8 Plates, and 60 Woodcuts. 8vo. 10s. 6d.

The following books are extracted from the  
foregoing works by Dr. HARTWIG:—

**Heroes of the Arctic Regions.**  
With 19 Illustrations. Crown 8vo. 2s.

**Wonders of the Tropical Forests.**  
With 40 Illustrations. Crown 8vo. 2s.

**Workers Under the Ground.**  
or, Mines and Mining. With 29 Illus-  
trations. Crown 8vo. 2s.

**Marvels Over Our Heads.** With  
29 Illustrations. Crown 8vo. 2s.

**Marvels Under Our Feet.** With  
22 Illustrations. Crown 8vo. 2s.

**Dwellers in the Arctic Regions.**  
With 29 Illustrations. Crown 8vo. 2s. 6d.

**Winged Life in the Tropics.**  
With 55 Illustrations. Crown 8vo. 2s. 6d.

**Volcanoes and Earthquakes.**  
With 30 Illustrations. Crown 8vo. 2s. 6d.

**Wild Animals of the Tropics.**  
With 66 Illustrations. Crown 8vo. 3s. 6d.

**Sea Monsters and Sea Birds.**  
With 75 Illustrations. Crown 8vo. 2s. 6d.

**Denizens of the Deep.** With  
117 Illustrations. Crown 8vo. 2s. 6d.

**HASSALL.—The Inhalation  
Treatment of Diseases of the  
Organs of Respiration,** including  
Consumption. By ARTHUR HILL  
HASSALL, M.D. With 19 Illustrations  
of Apparatus. Crown 8vo. 12s. 6d.

**HAVELOCK.—Memoirs of Sir  
Henry Havelock, K.C.B.** By  
JOHN CLARK MARSHMAN. Cr. 8vo. 3s. 6d.

**HEARN.—The Government of  
England;** its Structure and its De-  
velopment. By WILLIAM EDWARD  
HEARN. 8vo. 16s.

**HELMHOLTZ (Prof.)—Works by.**

**On the Sensations of Tone as a  
Physiological Basis for the  
Theory of Music.** Royal 8vo. 28s.

**Popular Lectures on Scientific  
Subjects.** With 68 Woodcuts. 2 vols.  
Crown 8vo. 15s. or separately, 7s. 6d. each.

**HENDERSON.—The Story of  
Music.** By W. J. HENDERSON. Cr. 8vo. 6s.

**HERSCHEL.—Outlines of Astro-  
nomy.** By Sir J. F. W. HERSCHEL,  
Bart. M.A. 8vo. 12s.

**Hester's Venture:** a Novel. By  
the Author of 'The Atelier du Lys.'  
Crown 8vo. 2s. 6d.

**HIGGINSON.—The Afternoon  
Landscape:** Poems and Translations.  
By THOMAS WENTWORTH HIGGINSON,  
Colonel U.S. Army. Fcp. 8vo. 5s.

**HISTORIC TOWNS.** Edited by  
E. A. FREEMAN, D.C.L. and Rev.  
WILLIAM HUNT, M.A. With Maps and  
Plans. Crown 8vo. 3s. 6d. each.

**Bristol.** By W. HUNT.

**Carlisle.** By MANDELL CREIGHTON.

**Cinque Ports.** By MONTAGU  
BURROWS.

**Colchester.** By E. L. CUTTS.

**Exeter.** By E. A. FREEMAN.

**London.** By W. E. LOFTIE.

**Oxford.** By C. W. BOASE.

**Winchester.** By G. W. KITCHIN.

**HOLMES.—A System of Surgery,**  
Theoretical and Practical, in Treatises by  
various Authors. Edited by TIMOTHY  
HOLMES, M.A. and J. W. HULKE,  
F.R.S. 3 vols. royal 8vo. £4. 4s.

**HOPKINS.—Christ the Consoler;**  
a Book of Comfort for the Sick. By  
ELLICE HOPKINS. Fcp. 8vo. 2s. 6d.

- HOWITT.**—Visits to Remarkable Places, Old Halls, Battle-Fields, Scenes illustrative of Striking Passages in English History and Poetry. By WILLIAM HOWITT. 80 Illustrations. Cr. Svo. 3s. 6d.
- HUDSON and GOSSE.**—The Rotifera, or 'Wheel Animalcules.' By C. T. HUDSON, LL.D. and P. H. GOSSE, F.R.S. With 30 Coloured and 4 Un-coloured Plates. In 6 Parts. 4to. 10s. 6d. each; Supplement, 12s. 6d. Complete in 2 vols. with Supplement, 4to. £4. 4s.
- HULLAH (John)**—Works by.  
**Course of Lectures on the History of Modern Music.** 8vo. 8s. 6d.  
**Course of Lectures on the Transition Period of Musical History.** 8vo. 10s. 6d.
- HUME.**—The Philosophical Works of David Hume. Edited by T. H. GREEN and T. H. GROSE. 4 vols. 8vo. 56s. Or separately, Essays, 2 vols. 28s. Treatise of Human Nature, 2 vols. 28s.
- HURLBERT.**—France and Her Republic: a Record of Things Seen and learned in the French Provinces during the 'Centennial Year,' 1889. By WM. HENRY HURLBERT, Author of 'Ireland under Coercion.' 1 vol. Svo. 18s.
- HUTCHINSON (Horace)**—Works by.  
**Cricketing Saws and Stories.** With rectilinear Illustrations by the Author. 16mo. 1s.  
**The Record of a Human Soul.** Fcp. 8vo. 3s. 6d.
- HUTH.**—The Marriage of Near Kin, considered with respect to the Law of Nations, the Result of Experience, and the Teachings of Biology. By ALFRED H. HUTH. Royal 8vo. 21s.
- In the Olden Time:** a Tale of the Peasant War in Germany. By Author of 'Mademoiselle Mori.' Cr. 8vo. 2s. 6d.
- INGELOW (Jean)**—Works by.  
**Poetical Works.** Vols. I. and II. Fcp. 8vo. 12s. Vol. III. Fcp. 8vo. 5s.  
**Lyrical and Other Poems.** Selected from the Writings of JEAN INGELow. Fcp. 8vo. 2s. 6d. cloth plain; 3s. cloth gilt.
- JAMES.**—The Long White Mountain; or, a Journey in Manchuria, with an Account of the History, Administration, and Religion of that Province. By H. E. JAMES. With Illustrations. 8vo. 4s.
- JAMESON (Mrs.)**—Works by.  
**Legends of the Saints and Martyrs.** With 19 Etchings and 187 Woodcuts. 2 vols. 31s. 6d.  
**Legends of the Madonna, the Virgin Mary as represented in Sacred and Legendary Art.** With 27 Etchings and 165 Woodcuts. 1 vol. 21s.  
**Legends of the Monastic Orders.** With 11 Etchings and 88 Woodcuts. 1 vol. 21s.  
**History of the Saviour, His Types and Precursors.** Completed by Lady EASTLAKE. With 13 Etchings and 281 Woodcuts. 2 vols. 42s.
- JEFFERIES.**—Field and Hedgerow: last Essays of RICHARD JEFFERIES. Crown 8vo. 3s. 6d.
- JESSOP (G. H.)**—Works by.  
**Judge Lynch:** a Tale of the California Vineyards. Crown 8vo. 6s.  
**Gerald French's Friends.** Cr. 8vo. 6s. A collection of Irish-American character stories.
- JOHNSON.**—The Patentee's Manual; a Treatise on the Law and Practice of Letters Patent. By J. JOHNSON and J. H. JOHNSON. 8vo. 10s. 6d.
- JOHNSTON.**—A General Dictionary of Geography, Descriptive, Physical, Statistical, and Historical; a complete Gazetteer of the World. By KEITH JOHNSTON. Medium 8vo. 42s.
- JORDAN (William Leighton)**—Works by.  
**The Ocean:** a Treatise on Ocean Currents and Tides. 8vo. 21s.  
**The New Principles of Natural Philosophy.** With 13 plates. 8vo. 21s.  
**The Winds:** an Essay in Illustration of the New Principles of Natural Philosophy. Crown 8vo. 2s.  
**The Standard of Value.** 8vo. 6s.

**JUKES (Andrew)—Works by.**

**The New Man and the Eternal Life.** Crown 8vo. 6s.

**The Types of Genesis.** Crown 8vo. 7s. 6d.

**The Second Death and the Resurrection of All Things.** Crown 8vo. 3s. 6d.

**The Mystery of the Kingdom.** Crown 8vo. 2s. 6d.

**The Names of God in Holy Scripture; a Revelation of His Nature and Relationships.** Crown 8vo. 4s. 6d.

**JUSTINIAN.—The Institutes of Justinian; Latin Text, chiefly that of Huschke, with English Introduction. Translation, Notes, and Summary.** By THOMAS C. SANDARS, M.A. 8vo. 18s.

**KALISCH (M. M.)—Works by.**

**Bible Studies.** Part I. The Prophecies of Balaam. 8vo. 10s. 6d. Part II. The Book of Jonah. 8vo. 10s. 6d.

**Commentary on the Old Testament; with a New Translation.** Vol. I. Genesis, 8vo. 18s. or adapted for the General Reader, 12s. Vol. II. Exodus, 15s. or adapted for the General Reader, 12s. Vol. III. Leviticus, Part I. 15s. or adapted for the General Reader, 8s. Vol. IV. Leviticus, Part II. 15s. or adapted for the General Reader, 8s.

**Hebrew Grammar.** With Exercises. Part I. 8vo. 12s. 6d. Key, 5s. Part II. 12s. 6d.

**KANT (Immanuel)—Works by.**

**Critique of Practical Reason, and other Works on the Theory of Ethics.** Translated by T. K. Abbott, B.D. With Memoir. 8vo. 12s. 6d.

**Introduction to Logic, and his Essay on the Mistaken Subtlety of the Four Figures.** Translated by T. K. Abbott. Notes by S. T. Coleridge. 8vo. 6s.

**KENDALL (May)—Works by.**

**From a Garrett.** Crown 8vo. 6s.

**Dreams to Sell; Poems.** Fcp. 8vo. 6s.

**'Such is Life': a Novel.** Crown 8vo. 6s.

**KILLICK.—Handbook to Mill's System of Logic.** By the Rev. A. H. KILLICK, M.A. Crown 8vo. 3s. 6d.

**KOLBE.—A Short Text-Book of Inorganic Chemistry.** By Dr. HERMANN KOLBE. With 66 Illustrations. Crown 8vo. 7s. 6d.

**LADD.—Elements of Physiological Psychology:** By GEORGE T. LADD. 8vo. 21s.

**LANG (Andrew)—Works by.**

**Custom and Myth: Studies of Early Usage and Belief.** With 15 Illustrations. Crown 8vo. 7s. 6d.

**Books and Bookmen.** With 2 Coloured Plates and 17 Illustrations. Cr. 8vo. 6s. 6d.

**Grass of Parnassus.** A Volume of Selected Verses. Fcp. 8vo. 6s.

**Letters on Literature.** Crown 8vo. 6s. 6d.

**Old Friends: Essays in Epistolary Parody.** 6s. 6d.

**Ballads of Books.** Edited by ANDREW LANG. Fcp. 8vo. 6s.

**The Blue Fairy Book.** Edited by ANDREW LANG. With numerous Illustrations by H. J. Ford and G. P. Jacomb Hood. Crown 8vo. 6s.

**The Red Fairy Book.** Edited by ANDREW LANG. With numerous Illustrations by H. J. Ford and Lancelot Speed. Crown 8vo. 6s.

**LAVIGERIE.—Cardinal Lavigerie and the African Slave Trade.** 1 vol. 8vo. 14s.

**LECKY (W. E. H.)—Works by.**

**History of England in the Eighteenth Century.** 8vo. Vols. I. & II. 1700–1760. 36s. Vols. III. & IV. 1760–1784. 36s. Vols. V. & VI. 1784–1793. 36s.

**The History of European Morals from Augustus to Charlemagne.** 2 vols. crown 8vo. 16s.

**History of the Rise and Influence of the Spirit of Rationalism in Europe.** 2 vols. crown 8vo. 16s.



**LEES and CLUTTERBUCK.**—  
**B.C. 1887, A Ramble in**  
**British Columbia.** By J. A.  
 LEES and W. J. CLUTTERBUCK. With  
 Map and 75 Illustrations. Crown 8vo. 6s.

**LEWES.**—**The History of Philo-**  
**sophy, from Thales to Comte.** By  
 GEORGE HENRY LEWES. 2 vols. 8vo. 32s.

**Light through the Crannies.**—  
 Parables and Teachings from the other  
 Side. First Series. Cr. 8vo. 1s. swd.;  
 1s. 6d. cloth.

**LIVEING (Robert)**—Works by.

**Handbook on Diseases of the**  
**Skin.** Fcp 8vo. 5s.

**Notes on the Treatment of Skin**  
**Diseases.** 18mo. 3s.

**LLOYD.**—**A Treatise on Magnet-**  
**ism, General and Terrestrial.** By H.  
 LLOYD, D.D. D.C.L. 8vo. 10s. 6d.

**LLOYD.**—**The Science of Agri-**  
**culture.** By F. J. LLOYD. 8vo. 12s.

**LONGMAN (Frederick W.)**—Works  
 by.

**Chess Openings.** Fcp. 8vo. 2s. 6d.

**Frederick the Great and the**  
**Seven Years' War.** Fcp. 8vo.  
 2s. 6d.

**A New Pocket Dictionary of**  
**the German and English**  
**Languages.** Square 18mo. 2s. 6d.

**Longman's Magazine.** Published  
 Monthly. Price Sixpence.  
 Vols. 1-15, 8vo. price 5s. each.

**Longmans' New Atlas.** Political  
 and Physical. For the Use of Schools  
 and Private Persons. Consisting of 40  
 Quarto and 16 Octavo Maps and Dia-  
 grams, and 16 Plates of Views. Edited  
 by GEO. G. CHISHOLM, M.A. B.Sc.  
 Imp. 4to. or imp. 8vo. 12s. 6d.

**LONGMORE (Surgeon-General Sir**  
**T.)**—Works by.

**Gunshot Injuries; their History,**  
**Characteristic Features, &c.** With 58  
 Illustrations. 8vo. 31s. 6d.

**The Illustrated Optical Manual;**  
 or, Handbook of Instructions for the  
 Guidance of Surgeons in Testing Quality  
 and Range of Vision. With 74 Illus-  
 trations. 8vo. 14s.

**LOUDON (J. C.)**—Works by.

**Encyclopædia of Gardening.**  
 With 1,000 Woodcuts. 8vo. 21s.

**Encyclopædia of Agriculture;**  
 the Laying-out, Improvement, and  
 Management of Landed Property. With  
 1,100 Woodcuts. 8vo. 21s.

**Encyclopædia of Plants; the**  
**Specific Character, &c. of all Plants found**  
**in Great Britain.** With 12,000 Wood-  
 cuts. 8vo. 42s.

**LUBBOCK.**—**The Origin of Civil-**  
**isation and the Primitive Condition**  
**of Man.** By Sir J. LUBBOCK, Bart.  
 M.P. With 5 Plates and 20 Illustrations  
 in the text. 8vo. 18s.

**LYALL.**—**The Autobiography of a**  
**Slander.** By EDNA LYALL, Author  
 of 'Donovan,' &c. Fcp. 8vo. 1s. sewed.

**Lyra Germanica; Hymns Trans-**  
**lated from the German by Miss C.**  
**WINKWORTH.** Fcp. 8vo. 5s.

**MACAULAY.**—Works and Life  
 of LORD MACAULAY.

**History of England from the**  
**Accession of James the**  
**Second.**

Popular Edition, 2 vols. crown 8vo. 5s.  
 Student's Edition, 2 vols. crown 8vo. 12s.  
 People's Edition, 4 vols. crown 8vo. 16s.  
 Cabinet Edition, 8 vols. post 8vo. 48s.  
 Library Edition, 5 vols. 8vo. £4.

**Critical and Historical Essays,**  
 with **Lays of Ancient Rome,**  
 in 1 volume:

Popular Edition, crown 8vo. 2s. 6d.  
 Authorised Edition, crown 8vo. 2s. 6d. or  
 3s. 6d. gilt edges.

**Critical and Historical Essays:**

Student's Edition, 1 vol. crown 8vo. 6s.  
 People's Edition, 2 vols. crown 8vo. 8s.  
 Trevelyan Edition, 2 vols. crown 8vo. 9s. }  
 Cabinet Edition, 4 vols. post 8vo. 24s.  
 Library Edition, 3 vols. 8vo. 36s.

[Continued on next page.]

**MACAULAY—Works and Life of LORD MACAULAY—contd.**

Essays which may be had separately price 6*d.* each sewed, 1*s.* each cloth :  
Addison and Walpole.

Frederick the Great.

Croker's Boswell's Johnson.

Hallam's Constitutional History.

Warren Hastings. (3*d.* sewed, 6*d.* cloth.)

The Earl of Chatham (Two Essays).

Ranke and Gladstone.

Milton and Machiavelli.

Lord Bacon.

Lord Clive.

Lord Byron, and The Comic Dramatists of the Restoration.

The Essay on Warren Hastings annotated by S. HALES, 1*s.* 6*d.*

The Essay on Lord Clive annotated by H. COURTHOPE BOWEN, M.A. 2*s.* 6*d.*

**Speeches :**

People's Edition, crown 8*vo.* 3*s.* 6*d.*

**Miscellaneous Writings :**

People's Edition, 1 vol. crown 8*vo.* 4*s.* 6*d.*

Library Edition, 2 vols. 8*vo.* 21*s.*

**Lays of Ancient Rome, &c.**

Illustrated by G. Scharf, fcp. 4*to.* 10*s.* 6*d.*

Bijou Edition,

18*mo.* 2*s.* 6*d.* gilt top.

Popular Edition,

fcp. 4*to.* 6*d.* sewed, 1*s.* cloth.

Illustrated by J. R. Weguelin, crown 8*vo.*

3*s.* 6*d.* cloth extra, gilt edges.

Cabinet Edition, post 8*vo.* 3*s.* 6*d.*

Annotated Edit. fcp. 8*vo.* 1*s.* sewed, 1*s.* 6*d.* cl.

**Miscellaneous Writings and Speeches :**

Popular edition, 1 vol. crown 8*vo.* 2*s.* 6*d.*

Student's Edition, in 1 vol. crown 8*vo.* 6*s.*

Cabinet Edition, including Indian Penal

Code, Lays of Ancient Rome, and Miscellaneous Poems, 4 vols. post 8*vo.* 24*s.*

**Selections from the Writings of Lord Macaulay.**

Edited, with Occasional Notes, by the Right Hon. Sir G. O. TREVELYAN, Bart. Crown 8*vo.* 6*s.*

**Complete Works of Lord Macaulay.**

Library Edition, 8 vols. 8*vo.* £5. 5*s.*

Cabinet Edition, 16 vols. post 8*vo.* £4. 16*s.*

**The Life and Letters of Lord Macaulay.**

By the Right Hon. Sir G. O. TREVELYAN, Bart.

Popular Edition, 1 vol. crown 8*vo.* 2*s.* 6*d.*

Student's Edition, 1 vol. crown 8*vo.* 6*s.*

Cabinet Edition, 2 vols. post 8*vo.* 12*s.*

Library Edition, 2 vols. 8*vo.* 36*s.*

**MACDONALD (Geo.) — Works by.**

Unspoken Sermons. First and Second Series. Crown 8*vo.* 3*s.* 6*d.* each.  
Third Series. Crown 8*vo.* 7*s.* 6*d.*

The Miracles of Our Lord.  
Crown 8*vo.* 3*s.* 6*d.*

A Book of Strife, in the Form of the Diary of an Old Soul :  
Poems, 12*mo.* 6*s.*

**MACFARREN (Sir G. A.) — Works by.**

Lectures on Harmony. 8*vo.* 12*s.*

Addresses and Lectures. Cr.  
8*vo.* 6*s.* 6*d.*

**MACLEOD (Henry D.) — Works by.**

The Elements of Banking.  
Crown 8*vo.* 5*s.*

The Theory and Practice of Banking. Vol. I. 8*vo.* 12*s.* Vol. II. 14*s.*

The Theory of Credit. 8*vo.*  
Vol. I. 7*s.* 6*d.* ; Vol. II. Part I. 4*s.* 6*d.*

**MCCULLOCH.**—The Dictionary of Commerce and Commercial Navigation of the late J. R. McCULLOCH. 8*vo.* with 11 Maps and 30 Charts, price 63*s.* cloth, or 70*s.* half-bound in russia.

**MCDUGALL.** — Memoirs of Francis Thomas McDougall, D.C.L. F.R.C.S. sometime Bishop of Labuan and Sarawak, and of Harriette his Wife. By her Brother, CHARLES J. BUNYON. 8*vo.* 14*s.*

**Mademoiselle Mori :** a Tale of Modern Rome. By the Author of 'The Atelier du Lys.' Crown 8*vo.* 2*s.* 6*d.*

**MALMESBURY.** — Memoirs of an Ex-Minister. By the Earl of MALMESBURY. Crown 8*vo.* 7*s.* 6*d.*

**MANUALS OF CATHOLIC PHILOSOPHY** (*Stonyhurst Series*) :

**Logic.** By RICHARD F. CLARKE, S.J. Crown 8*vo.* 5*s.*

**First Principles of Knowledge.** By JOHN RICKABY, S.J. Crown 8*vo.* 5*s.*

**Moral Philosophy (Ethics and Natural Law).** By JOSEPH RICKABY, S.J. Crown 8*vo.* 5*s.*

[Continued on next page.]

**Manuals of Catholic Philosophy**  
(*Stonyhurst Series*)—continued.**General Metaphysics.** By JOHN RICKABY, S.J. Crown 8vo. 5s.**Natural Theology.** By BERNARD BOEDDER, S.J. Crown 8vo. 6s. 6d.  
[Nearly ready.]**Psychology.** By MICHAEL MAHER, S.J. Crown 8vo. 6s. 6d. [*Preparing.*]**MARTIN.**—Navigation and Nautical Astronomy. Compiled by Staff-Commander W. R. MARTIN, R.N. Royal 8vo. 18s.**MARTINEAU** (*James*)—Works by.**Hours of Thought on Sacred Things.** Two Volumes of Sermons. 2 vols. crown 8vo. 7s. 6d. each.**Endeavours after the Christian Life.** Discourses. Crown 8vo. 7s. 6d.**The Seat of Authority in Religion.** 8vo. 14s.**MATTHEWS** (*Brander*)—Works by.**Pen and Ink.** Papers on Subjects of More or Less Importance. Cr. 8vo. 5s.**A Family Tree; and other Stories.** Crown 8vo. 6s.**MAUNDER'S TREASURIES.****Biographical Treasury.** With Supplement brought down to 1889, by Rev. JAS. WOOD. Fcp. 8vo. 6s.**Treasury of Natural History; or, Popular Dictionary of Zoology.** Fcp. 8vo. with 900 Woodcuts, 6s.**Treasury of Geography, Physical, Historical, Descriptive, and Political.** With 7 Maps and 16 Plates. Fcp. 8vo. 6s.**Scientific and Literary Treasury.** Fcp. 8vo. 6s.**Historical Treasury: Outlines of Universal History, Separate Histories of all Nations.** Fcp. 8vo. 6s.**Treasury of Knowledge and Library of Reference.** Comprising an English Dictionary and Grammar, Universal Gazetteer, Classical Dictionary, Chronology, Law Dictionary, &c. Fcp. 8vo. 6s.**MAUNDER'S TREASURIES**  
*continued.***The Treasury of Bible Knowledge.** By the Rev. J. AYRE, M.A. With 5 Maps, 15 Plates, and 300 Woodcuts. Fcp. 8vo. 6s.**The Treasury of Botany.** Edited by J. LINDLEY, F.R.S. and T. MOORE, F.L.S. With 274 Woodcuts and 20 Steel Plates. 2 vols. fcp. 8vo. 12s.**MAX MÜLLER** (*F.*)—Works by.**Selected Essays on Language, Mythology and Religion.** 2 vols. crown 8vo. 16s.**Lectures on the Science of Language.** 2 vols. crown 8vo. 16s.**Three Lectures on the Science of Language and its place in General Education.** Crown 8vo. 2s.**India, What can it Teach Us?** A Course of Lectures delivered before the University of Cambridge. 8vo. 12s. 6d.**Hibbert Lectures on the Origin and Growth of Religion,** as illustrated by the Religions of India. Crown 8vo. 7s. 6d.**Introduction to the Science of Religion; Four Lectures delivered at the Royal Institution.** Crown 8vo. 7s. 6d.**Natural Religion.** The Gifford Lectures, delivered before the University of Glasgow in 1888. Crown 8vo. 10s. 6d.**The Science of Thought.** 8vo. 2 15s.**Three Introductory Lectures on the Science of Thought.** 8vo. 2s. 6d.**Biographies of Words, and the Home of the Aryas.** Cr 8vo. 7s. 6d.**A Sanskrit Grammar for Beginners.** New and Abridged Edition. By A. A. MACDONELL. Crown 8vo. 6s.**MAY.**—The Constitutional History of England since the Accession of George III. 1760–1870. By the Right Hon. SIR THOMAS ERSKINE MAY, K.C.B. 3 vols. crown 8vo. 18s.**MEATH** (*The Earl of*)—Works by.**Social Arrows:** Reprinted Articles on various Social Subjects. Cr. 8vo. 5s.**Prosperity or Pauperism? Physical, Industrial, and Technical Training.** (Edited by the EARL OF MEATH). 8vo. 5s.

**MELBOURNE.—The Melbourne Papers :** being a Selection from Documents in the possession of Earl Cowper, K.G. Edited by LLOYD C. SANDERS, B.A. 8vo. 18s.

**MELVILLE (G. J. Whyte)—Novels by.** Crown 8vo. 1s. each, boards; 1s. 6d. each, cloth.  
 The Gladiators. Holmby House.  
 The Interpreter. Kate Coventry.  
 Good for Nothing. Digby Grand.  
 The Queen's Maries. General Bounce.

**MENDELSSOHN.—The Letters of Felix Mendelssohn.** Translated by Lady WALLACE. 2 vols. crown 8vo. 10s.

**MERIVALE (The Very Rev. Chas.) Works by.**

**History of the Romans under the Empire.** Cabinet Edition, 8 vols. crown 8vo. 48s.  
 Popular Edition, 8 vols. crown 8vo. 3s. 6d. each.

**The Fall of the Roman Republic :** a Short History of the Last Century of the Commonwealth. 12mo. 7s. 6d.

**General History of Rome from B.C. 753 to A.D. 476.** Cr. 8vo. 7s. 6d.

**The Roman Triumvirates.** With Maps. Fcp. 8vo. 2s. 6d.

**MEYER.—Modern Theories of Chemistry.** By Professor LOTHAR MEYER. Translated by P. PHILLIPS BEDSON, F.C.S.; and W. CARLETON WILLIAMS, F.C.S. 8vo. 18s.

**MILL.—Analysis of the Phenomena of the Human Mind.** By JAMES MILL. 2 vols. 8vo. 28s.

**MILL (John Stuart)—Works by.**

**Principles of Political Economy.** Library Edition, 2 vols. 8vo. 30s.  
 People's Edition, 1 vol. crown 8vo. 5s.

**A System of Logic.** Cr. 8vo. 5s.

**On Liberty.** Crown 8vo. 1s. 4d.

**On Representative Government.** Crown 8vo. 2s.

**Utilitarianism.** 8vo. 5s.

**Examination of Sir William Hamilton's Philosophy.** 8vo. 16s.

**Nature, the Utility of Religion, and Theism.** Three Essays. 8vo. 5s.

**MILLER (W. Allen)—Works by.**

**The Elements of Chemistry,** Theoretical and Practical. With Additions, by H. MACLEOD, F.C.S. 3 vols. 8vo.

Vol. I. CHEMICAL PHYSICS, 16s.

Vol. II. INORGANIC CHEMISTRY, 24s.

Vol. III. ORGANIC CHEMISTRY, 31s. 6d.

**An Introduction to the Study of Inorganic Chemistry.** With 71 Woodcuts. Fcp. 8vo. 3s. 6d.

**MITCHELL.—A Manual of Practical Assaying.** By JOHN MITCHELL. Revised by W. CROOKES. 8vo. Woodcuts, 31s. 6d.

**MITCHELL.—Dissolution and Evolution and the Science of Medicine.** By C. PITFIELD MITCHELL. 8vo. 16s.

**MOLESWORTH.—Marrying and Giving in Marriage :** a Novel. By Mrs. MOLESWORTH. Fcp. 8vo. 2s. 6d.

**MOZLEY.—The Word.** By the Rev. T. MOZLEY, Author of 'Reminiscences of Oriel College and the Oxford Movement.' Crown 8vo. 7s. 6d.

**MULHALL.—History of Prices since the Year 1850.** By MICHAEL G. MULHALL. Crown 8vo. 6s.

**MURCHISON (Chas.)—Works by.**  
**A Treatise on the Continued Fevers of Great Britain.** With numerous Illustrations. 8vo. 25s.

**Clinical Lectures on Diseases of the Liver, Jaundice, and Abdominal Dropsy.** With 43 Illustrations. 8vo. 24s.

**MURDOCK.—The Reconstruction of Europe :** a Sketch of the Diplomatic and Military History of Continental Europe, from the Rise to the Fall of the Second French Empire. By HENRY MURDOCK. Crown 8vo. 9s.

**MURRAY.—A Dangerous Cat-paw :** a Story. By DAVID CHRISTIE MURRAY and HENRY MURRAY. Cr. 8vo. 2s. 6d.

**MURRAY.—Gobi or Shamo.** By G. G. A. MURRAY. Crown 8vo. 2s. boards; 2s. 6d. cloth.

**MURRAY and HERMAN.**—Wild  
Darrie: a Story. By CHRISTIE MURRAY  
and HENRY HERMAN. Crown 8vo. 2s.  
boards; 2s. 6d. cloth.

**NESBIT (E.)**—Works by.

Lays and Legends. Cr. 8vo. 5s.

Leaves of Life: Verses. Cr. 8vo. 5s.

**NEWMAN.**—On the Diseases of  
the Kidney Amenable to Sur-  
gical Treatment. By DAVID  
NEWMAN, M.D. 8vo. 16s.

**NEWMAN (Cardinal)**—Works by.

Apologia pro Vitâ Suâ. Crown  
8vo. 6s.

The Idea of a University defined  
and illustrated. Crown 8vo. 7s.

Historical Sketches. 3 vols.  
crown 8vo. 6s. each.

The Arians of the Fourth Cen-  
tury. Crown 8vo. 6s.

Select Treatises of St. Athan-  
asius in Controversy with the Arians.  
Freely Translated. 2 vols. cr. 8vo. 15s.

Discussions and Arguments on  
Various Subjects. Crown 8vo. 6s.

An Essay on the Development  
of Christian Doctrine. Cr. 8vo. 6s.

Certain Difficulties felt by  
Anglicans in Catholic Teach-  
ing Considered. Vol. 1, crown  
8vo. 7s. 6d.; Vol. 2, crown 8vo. 5s. 6d.

The Via Media of the Anglican  
Church, illustrated in Lectures, &c.  
2 vols. crown 8vo. 6s. each.

Essays, Critical and Historical.  
2 vols. crown 8vo. 12s.

Essays on Biblical and on Eccle-  
siastical Miracles. Crown 8vo. 6s.

An Essay in Aid of a Grammar  
of Assent. 7s. 6d.

Present Position of Catholics in  
England. Crown 8vo. 7s. 6d.

Callista: a Tale of the Third Cen-  
tury. Crown 8vo. 6s.

The Dream of Gerontius. 16mo.  
6d. sewed, 1s. cloth.

Verses on Various Occasions.  
Crown 8vo. 6s.

**NOBLE.**—Hours with a Three-  
inch Telescope. By Captain W.  
NOBLE. With a Map of the Moon. Cr.  
8vo. 4s. 6d.

**NORRIS.**—Mrs. Fenton: a Sketch.  
By W. E. NORRIS. Crown 8vo. 6s.

**NORTHCOTT.**—Lathes and  
Turning, Simple, Mechanical, and  
Ornamental. By W. H. NORTHCOTT.  
With 338 Illustrations. 8vo. 18s.

**O'BRIEN.**—When we were Boys:  
a Novel. By WILLIAM O'BRIEN, M.P.  
Crown 8vo. 6s.

**OLIPHANT (Mrs.)**—Novels by.

Madam. Cr. 8vo. 1s. bds.; 1s. 6d. cl.

In Trust.—Cr. 8vo. 1s. bds.; 1s. 6d. cl.

Lady Car: the Sequel of a Life.  
Crown 8vo. 2s. 6d.

**OLIVER.**—Astronomy for Ama-  
teurs: a Practical Manual of Telescopic  
Research adapted to Moderate Instru-  
ments. Edited by J. A. WESTWOOD  
OLIVER. With several Illustrations.  
Crown 8vo. 7s. 6d.

**OWEN.**—A Manual of Anatomy  
for Senior Students. By EDMUND  
OWEN, M.B. F.R.C.S. With 210  
Illustrations. Crown 8vo. 12s. 6d.

**PAGET (Sir James)**—Works by.

Clinical Lectures and Essays.  
Edited by F. HOWARD MARSH. 8vo. 15s.

Lectures on Surgical Patho-  
logy. 8vo. with 131 Woodcuts, 21s.

**PASTEUR.**—Louis Pasteur, his  
Life and Labours. By his SON-IN-LAW.  
Translated from the French by Lady  
CLAUD HAMILTON. Crown 8vo. 7s. 6d.

**PAYEN.**—Industrial Chemistry.  
a Manual for Manufacturers and for Col-  
leges or Technical Schools; a Translation  
of PAYEN'S 'Précis de Chimie Indus-  
trielle.' Edited by B. H. PAUL. With  
698 Woodcuts. Medium 8vo. 42s.

**PAYN (James)**—Novels by.

The Luck of the Darrells. Cr.  
8vo. 1s. boards; 1s. 6d. cloth.

Thicker than Water. Crown 8vo.  
1s. boards; 1s. 6d. cloth.

**PENNELL.**—Our Sentimental Journey through France and Italy. By JOSEPH and ELIZABETH ROBINS PENNELL. With a Map and 120 Illustrations by Joseph Pennell. Cr. 8vo. 6s.

**PERRING** (*Sir Philip*)—Works by.  
Hard Knots in Shakespeare. 8vo. 7s. 6d.

The 'Works and Days' of Moses. Crown 8vo. 3s. 6d.

**PHILLIPPS-WOLLEY.**—Snap: a Legend of the Lone Mountain. By C. PHILLIPPS-WOLLEY, Author of 'Sport in the Crimea and Caucasus' &c. Crown 8vo. 6s.

**POLE.**—The Theory of the Modern Scientific Game of Whist. By W. POLE, F.R.S. Fcp. 8vo. 2s. 6d.

**PORTER.**—The History of the Corps of Royal Engineers. By Major-General WHITWORTH PORTER, R.E. 2 vols. 8vo. 36s.

**PRENDERGAST.**—Ireland, from the Restoration to the Revolution, 1660-1690. By JOHN P. PRENDERGAST. 8vo. 5s.

**PROCTOR** (*R. A.*)—Works by.

Old and New Astronomy. 12 Parts, 2s. 6d. each. Supplementary Section, 1s. Complete in 1 vol. 4to. 36s.  
[In course of publication.]

The Orbs Around Us; a Series of Essays on the Moon and Planets, Meteors and Comets. With Chart and Diagrams. Crown 8vo. 5s.

Other Worlds than Ours; The Plurality of Worlds Studied under the Light of Recent Scientific Researches. With 14 Illustrations. Crown 8vo. 5s.

The Moon; her Motions, Aspects, Scenery, and Physical Condition. With Plates, Charts, Woodcuts, &c. Cr. 8vo. 5s.

Universe of Stars; Presenting Researches into and New Views respecting the Constitution of the Heavens. With 22 Charts and 22 Diagrams. 8vo. 10s. 6d.

**PROCTOR** (*R. A.*)—Works by—*continued.*

Larger Star Atlas for the Library, in 12 Circular Maps, with Introduction and 2 Index Pages. Folio, 15s. or Maps only, 12s. 6d.

The Student's Atlas. In Twelve Circular Maps on a Uniform Projection and one Scale. 8vo. 5s.

New Star Atlas for the Library, the School, and the Observatory, in 12 Circular Maps. Crown 8vo. 5s.

Light Science for Leisure Hours; Familiar Essays on Scientific Subjects. 3 vols. crown 8vo. 5s. each.

Chance and Luck; a Discussion of the Laws of Luck, Coincidences, Wagers, Lotteries, and the Fallacies of Gambling &c. Crown 8vo. 2s. boards; 2s. 6d. cloth.

Studies of Venus-Transits. With 7 Diagrams and 10 Plates. 8vo. 5s.

How to Play Whist: with the Laws and Etiquette of Whist. Crown 8vo. 3s. 6d.

Home Whist: an Easy Guide to Correct Play. 16mo. 1s.

The Stars in their Seasons. An Easy Guide to a Knowledge of the Star Groups, in 12 Maps. Roy. 8vo. 5s.

Star Primer. Showing the Starry Sky Week by Week, in 24 Hourly Maps. Crown 4to. 2s. 6d.

The Seasons Pictured in 48 Sun-Views of the Earth, and 24 Zodiacal Maps, &c. Demy 4to. 5s.

Strength and Happiness. With 9 Illustrations. Crown 8vo. 5s.

Strength: How to get Strong and keep Strong, with Chapters on Rowing and Swimming, Fat, Age, and the Waist. With 9 Illustrations. Crown 8vo. 2s.

Rough Ways Made Smooth. Familiar Essays on Scientific Subjects. Crown 8vo. 5s.

Our Place Among Infinities. A Series of Essays contrasting our Little Abode in Space and Time with the Infinities Around us. Crown 8vo. 5s.

The Expanse of Heaven. Essays on the Wonders of the Firmament. Crown 8vo. 5s.

[Continued on next page.]

**PROCTOR (R. A.)—Works by—**  
*continued.*

**The Great Pyramid, Observatory, Tomb, and Temple.** With Illustrations. Crown 8vo. 5s.

**Pleasant Ways in Science.** Crown 8vo. 5s.

**Myths and Marvels of Astronomy.** Crown 8vo. 5s.

**Nature Studies.** By GRANT ALLEN, A. WILSON, T. FOSTER, E. CLODD, and R. A. PROCTOR. Crown 8vo. 5s.

**Leisure Readings.** By E. CLODD, A. WILSON, T. FOSTER, A. C. RANYARD, and R. A. PROCTOR. Crown 8vo. 5s.

**PROTHERO.—The Pioneers and Progress of English Farming.** By ROWLAND E. PROTHERO. Cr. 8vo. 5s.

**PRYCE.—The Ancient British Church: an Historical Essay.** By JOHN PRYCE, M.A. Crown 8vo. 6s.

**Quain's Elements of Anatomy.** Re-edited by ALLEN THOMSON, M.D. E. A. SCHÄFER, F.R.S. and G. DANCER THANE. With upwards of 1,000 Illustrations. 2 vols. 8vo. 18s. each.

**QUAIN.—A Dictionary of Medicine.** By Various Writers. Edited by R. QUAIN, M.D. F.R.S. &c. With 138 Woodcuts. Medium 8vo. 31s. 6d. cloth; to be had also in 2 vols. 34s. cloth.

**RAWLINSON.—The History of Phœnicia.** By GEORGE RAWLINSON, M.A. Canon of Canterbury, &c. With numerous Illustrations. 8vo. 24s.

**READER (Emily E.)—Works by.**  
**Echoes of Thought: a Medley of Verse.** Fcp. 8vo. 5s. cloth, gilt top.

**The Ghost of Brankinshaw and other Tales.** With 9 Illustrations. Fcp. 8vo. 2s. 6d. cloth extra, gilt edges.

**Voices from Flower-Land, in Original Couplets.** A Birthday-Book and Language of Flowers. 16mo. 1s. 6d. limp cloth; 2s. 6d. roan, gilt edges, or in vegetable vellum, gilt top.

**Fairy Prince Follow-my-Lead; or, the Magic Bracelet.** Crown 8vo. 2s. 6d. gilt edges; or 3s. 6d. vegetable vellum, gilt edges.

**REEVE.—Cookery and House-keeping.** By Mrs. HENRY REEVE. With 8 Plates and 37 Woodcuts. Cr. 8vo. 5s.

**RENDLE and NORMAN.—The Inns of Old Southwark, and their Associations.** By WILLIAM RENDLE, F.R.C.S. and PHILIP NORMAN, F.S.A. With numerous Illustrations. Roy. 8vo. 28s.

**Reply (A) to Dr. Lightfoot's Essays.** By the Author of 'Supernatural Religion.' 1 vol. 8vo. 6s.

**RIBOT.—The Psychology of Attention.** By TH. RIBOT. Crown 8vo. 3s.

**RICH.—A Dictionary of Roman and Greek Antiquities.** With 2,000 Woodcuts. By A. RICH. Cr. 8vo. 7s. 6d.

**RICHARDSON (Dr. B. W.)—Works by.**

**The Commonhealth: a Series of Essays on Health and Felicity for Everyday Readers.** Crown 8vo. 6s.

**The Son of a Star: a Romance of the Second Century.** Crown 8vo. 6s.

**National Health.** Abridged from "The Health of Nations." A Review of the Works of Sir Edwin Chadwick, K.C.B. Crown 4s. 6d.

**RILEY.—Athos; or, the Mountain of the Monks.** By ATHELSTAN RILEY, M.A. F.R.G.S. With Map and 29 Illustrations. 8vo. 21s.

**RIVERS (Thomas)—Works by.**

**The Orchard-House.** With 25 Woodcuts. Crown 8vo. 5s.

**The Miniature Fruit Garden; or, the Culture of Pyramidal and Bush Fruit Trees.** With 32 Illustrations. Fcp. 8vo. 4s.

**ROBERTS.—Greek the Language of Christ and His Apostles.** By ALEXANDER ROBERTS, D.D. 8vo. 18s.

**ROGET.**—**Thesaurus of English Words and Phrases.** Classified and Arranged so as to facilitate the Expression of Ideas. By PETER M. ROGET. Crown 8vo. 10s. 6d.

**RONALDS.**—**The Fly-Fisher's Entomology.** By ALFRED RONALDS. With 20 Coloured Plates. 8vo. 14s.

**RUSSELL.**—**A Life of Lord John Russell (Earl Russell, K.G.).** By SPENCER WALPOLE. With 2 Portraits. 2 vols. 8vo. 36s.

**SARGANT.**—**Urban Rating:** being an Inquiry into the Incidence of Local Taxation in Towns, with Special Reference to Current Proposals for Change. By CHARLES HENRY SARGANT. 8vo. 6s.

**SCHÄFER.**—**The Essentials of Histology,** Descriptive and Practical. By E. A. SCHÄFER, F.R.S. With 281 Illustrations. 8vo. 6s. or Interleaved with Drawing Paper, 8s. 6d.

**SCHELLEN.**—**Spectrum Analysis** in its Application to Terrestrial Substances, and the Physical Constitution of the Heavenly Bodies. By Dr. H. SCHELLEN. With 14 Plates and 291 Woodcuts. 8vo. 31s. 6d.

**SCOTT.**—**Weather Charts and Storm Warnings.** By R. H. SCOTT, F.R.S. With Illustrations. Cr. 8vo. 6s.

**SEEBOHM (Frederick)**—**Works** by.

**The Oxford Reformers—John Colet, Erasmus, and Thomas More;** a History of their Fellow-Work. 8vo. 14s.

**The Era of the Protestant Revolution.** With Map. Fcp. 8vo. 2s. 6d.

**The English Village Community** Examined in its Relations to the Manorial and Tribal Systems, &c, 13 Maps and Plates. 8vo. 16s.

**SENNETT.**—**The Marine Steam Engine;** a Treatise for the use of Engineering Students and Officers of the Royal Navy. By RICHARD SENNETT, Engineer-in-Chief of the Royal Navy. With 244 Illustrations. 8vo. 21s.

**SEWELL.**—**Stories and Tales.** By ELIZABETH M. SEWELL. Crown 8vo. 1s. 6d. each, cloth plain; 2s. 6d. each, cloth extra, gilt edges:—

Amy Herbert.  
The Earl's Daughter.  
The Experience of Life.  
A Glimpse of the World.  
Cleve Hall.  
Katharine Ashton.

Margaret Percival.  
Laneton Parsonage.  
Ursula.  
Gertrude.  
Ivors.

**SHAKESPEARE.**—**Bowdler's Family Shakespeare.** 1 vol. 8vo. With 36 Woodcuts, 14s. or in 6 vols. fcp. 8vo. 21s.

**Outlines of the Life of Shakespeare.** By J. O. HALLIWELL-PHILIPPS. 2 vols. Royal 8vo. £1. 1s.

**Shakespeare's True Life.** By JAMES WALTER. With 500 Illustrations. Imp. 8vo. 21s.

**SHORT.**—**Sketch of the History of the Church of England** to the Revolution of 1688. By T. V. SHORT, D.D. Crown 8vo. 7s. 6d.

**SLINGO AND BROOKER.**—**Electrical Engineering for Electric Light Artisans and Students.** By W. SLINGO and A. BROOKER. With 307 Illustrations. Cr. 8vo. 10s. 6d.

**SMITH (Gregory)**—**Fra Angelico,** and other Short Poems. By GREGORY SMITH. Crown 8vo. 4s. 6d.

**SMITH (H. F.)**—**The Handbook for Midwives.** By HENRY FLY SMITH, With 41 Woodcuts. Cr. 8vo. 5s.

**SMITH (J. H.)**—**The White Umbrella in Mexico.** By J. HOPKINSON SMITH. Fcp. 8vo. 6s. 6d.

**SMITH (R. Bosworth)**—**Carthage and the Carthaginians.** By R. BOSWORTH SMITH, M.A. Maps, Plans, &c. Crown 8vo. 6s.

**SMITH (R. H.)**—**Graphics;** or, The Art of Calculation by Drawing Lines, applied to Mathematics, Theoretical Mechanics, and Engineering, including the Kinetics and Dynamics of Machinery, &c. By ROBERT H. SMITH.  
PART I. Text, with separate Atlas of Plates, 8vo. 15s.



**SOUTHEY.—The Poetical Works of Robert Southey.** With Portrait. Royal 8vo. 14s.

**STANLEY.—A Familiar History of Birds.** By E. STANLEY, D.D. With 160 Woodcuts. Crown 8vo. 3s. 6d.

**STEEL (J. H.)—Works by.**

**A Treatise on the Diseases of the Dog;** being a Manual of Canine Pathology. Especially adapted for the Use of Veterinary Practitioners and Students. 88 Illustrations. 8vo. 10s. 6d.

**A Treatise on the Diseases of the Ox;** being a Manual of Bovine Pathology specially adapted for the use of Veterinary Practitioners and Students. 2 Plates and 117 Woodcuts. 8vo. 15s.

**STEPHEN.—Essays in Ecclesiastical Biography.** By the Right Hon. Sir J. STEPHEN. Cr. 8vo. 7s. 6d.

**STEVENSON (Robt. Louis)—Works by.**

**A Child's Garden of Verses.** Small fcp. 8vo. 5s.

**The Dynamiter.** Fcp. 8vo. 1s. swd. 1s. 6d. cloth.

**Strange Case of Dr. Jekyll and Mr. Hyde.** Fcp. 8vo. 1s. swd.; 1s. 6d. cloth.

**STEVENSON and OSBOURNE.**  
**The Wrong Box.** By ROBERT LOUIS STEVENSON and LLOYD OSBOURNE. Crown 8vo. 5s.

**STOCK.—Deductive Logic.** By ST. GEORGE STOCK. Fcp. 8vo. 3s. 6d.

**'STONEHENGE.'—The Dog in Health and Disease.** By 'STONEHENGE.' With 84 Wood Engravings. Square crown 8vo. 7s. 6d.

**STONEY.—The Theory of the Stresses on Girders and Similar Structures.** By BINDON B. STONEY, LL.D. F.R.S. M.I.C.E. With 5 Plates and 143 Illustrations. Royal 8vo. 36s.

**SULLY (James)—Works by.**

**Outlines of Psychology,** with Special Reference to the Theory of Education. 8vo. 12s. 6d.

**The Teacher's Handbook of Psychology,** on the Basis of 'Outlines of Psychology.' Cr. 8vo. 6s. 6d.

**Supernatural Religion;** an Inquiry into the Reality of Divine Revelation. 3 vols. 8vo. 36s.

**SWINBURNE.—Picture Logic;** an Attempt to Popularise the Science of Reasoning. By A. J. SWINBURNE, B.A. Post 8vo. 5s.

**THOMPSON (D. Greenleaf)—Works by.**

**The Problem of Evil:** an Introduction to the Practical Sciences. 8vo. 10s. 6d.

**A System of Psychology.** 2 vols. 8vo. 36s.

**The Religious Sentiments of the Human Mind.** 8vo. 7s. 6d.

**Social Progress:** an Essay. 8vo. 7s. 6d.

**THORPE.—A Dictionary of Applied Chemistry.** By T. E. THORPE, B.Sc. (Vict.) Ph.D. F.R.S. Assisted by Eminent Contributors. 3 vols. £2. 2s. each.

[Vol. I. now ready.]

**Three in Norway.** By Two of THEM. With a Map and 59 Illustrations. Cr. 8vo. 2s. boards; 2s. 6d. cloth.

**Times and Days:** being Essays in Romance and History. Fcp. 8vo. 5s.

**TOMSON.—The Bird Bride:** a Volume of Ballads and Sonnets. By GRAHAM R. TOMSON. Fcp. 8vo. 6s.

**Toxar:** a Romance. By the Author of 'Thoth.' Crown 8vo.

**TREVELYAN** (*Sir G. O. Bart.*)  
Works by.

**The Life and Letters of Lord Macaulay.**

POPULAR EDITION, 1 vol. cr. 8vo. 2s. 6d.

STUDENT'S EDITION, 1 vol. cr. 8vo. 6s.

CABINET EDITION, 2 vols. cr. 8vo. 12s.

LIBRARY EDITION, 2 vols. 8vo. 36s.

**The Early History of Charles James Fox.** Library Edition, 8vo. 18s. Cabinet Edition, crown 8vo. 6s.

**TROLLOPE** (*Anthony*)—Novels by.

**The Warden.** Crown 8vo. 1s. boards; 1s. 6d. cloth.

**Barchester Towers.** Crown 8vo. 1s. boards; 1s. 6d. cloth.

**TWELLS.** — Colloquies on Preaching. By the Rev. H. TWELLS, M.A. Crown 8vo. 5s.

**TYNDALL** (*John*)—Works by.

**Fragments of Science.** 2 vols. crown 8vo. 16s.

**Heat a Mode of Motion.** Cr. 8vo. 12s.

**Sound.** With 204 Woodcuts Crown 8vo. 10s. 6d.

**Researches on Diamagnetism and Magne-Crystallic Action.** With 8 Plates and numerous Illustrations. Crown 8vo. 12s.

**Essays on the Floating-Matter of the Air** in relation to Putrefaction and Infection. With 24 Woodcuts. Crown 8vo. 7s. 6d.

**Lectures on Light,** delivered in America in 1872 and 1873. With 57 Diagrams. Crown 8vo. 5s.

**Lessons in Electricity at the Royal Institution, 1875-76.** With 58 Woodcuts. Crown 8vo. 2s. 6d.

**Notes of a Course of Seven Lectures on Electrical Phenomena and Theories.** Crown 8vo. 1s. sewed, 1s. 6d. cloth.

**TYNDALL** (*John*)—Works by—  
*continued.*

**Notes of a Course of Nine Lectures on Light.** Crown 8vo. 1s. sewed, 1s. 6d. cloth.

**Faraday as a Discoverer.** Fcp. 8vo. 3s. 6d.

**UNWIN.**—The Testing of Materials of Construction: a Text-Book for the Engineering Laboratory. By W. CAWTHORNE UNWIN, F.R.S. With 5 Plates and 141 Woodcuts. 8vo. 21s.

**VIGNOLES.**—The Life of C. B. Vignoles, F.R.S. Soldier and Civil Engineer. By his Son, OLINTHUS J. VIGNOLES, M.A. 8vo. 16s.

**VILLE.**—On Artificial Manures, their Chemical Selection and Scientific Application to Agriculture. By GEORGES VILLE. Translated and edited by W. CROOKES. With 31 Plates. 8vo. 21s.

**VIRGIL.**—Publi Vergili Maronis Bucolica, Georgica, Æneis; the Works of VIRGIL, Latin Text, with English Commentary and Index. By B. H. KENNEDY, D.D. Cr. 8vo. 10s. 6d.

**The Æneid of Virgil.** Translated into English Verse. By JOHN CONINGTON, M.A. Crown 8vo. 6s.

**The Poems of Virgil.** Translated into English Prose. By JOHN CONINGTON, M.A. Crown 8vo. 6s.

**WALKER.**—The Correct Card; or, How to Play at Whist; a Whist Catechism. By Major A. CAMPBELL-WALKER, F.R.G.S. Fcp. 8vo. 2s. 6d.

**WALPOLE.**—History of England from the Conclusion of the Great War in 1815 to 1858. By SPENCER WALPOLE. Library Edition. 5 vols. 8vo. £4. 10s. Cabinet Edition. 5 vols. crown 8vo. 6s. each.

**WATERS.**—Parish Registers in England: their History and Contents. By R. E. CHESTER WATERS, B.A. 8vo. 5s.

**WATTS' Dictionary of Chemistry**

Revised and entirely Re-written by H. FORSTER MORLEY, M.A. D.Sc.; and M. M. PATTISON MUIR, M.A. F.R.S.E. Assisted by Eminent Contributors. To be published in 4 vols. 8vo. Vols. I. & II. A—Indigo. 42s. each.

**WEBB.**—**Celestial Objects for Common Telescopes.** By the Rev. T. W. WEBB. Crown 8vo. 9s.

**WELLINGTON.**—**Life of the Duke of Wellington.** By the Rev. G. R. GLEIG, M.A. Cr. 8vo. 3s. 6d.

**WELLS.**—**Recent Economic Changes** and their Effect on the Production and Distribution of Wealth and the Well-being of Society. By DAVID A. WELLS, LL.D. D.C.L. late United States Special Commissioner of Revenue, &c. Crown 8vo. 10s. 6d.

**WENDT.**—**Papers on Maritime Legislation**, with a Translation of the German Mercantile Laws relating to Maritime Commerce. By ERNEST EMIL WENDT, D.C.L. Royal 8vo. £1. 11s. 6d.

**WEST (Charles)**—**Works by.**

**Lectures on the Diseases of Infancy and Childhood.** 8vo. 18s.

**The Mother's Manual of Children's Diseases.** Cr. 8vo. 2s. 6d.

**WEYMAN.**—**The House of the Wolf: a Romance.** By STANLEY J. WEYMAN. Crown 8vo. 6s.

**WHATELY (E. Jane).**—**Works by.**  
**English Synonyms.** Edited by R. WHATELY, D.D. Fcp. 8vo. 3s.

**Life and Correspondence of Richard Whately, D.D.** late Archbishop of Dublin. With Portrait. Crown 8vo. 10s. 6d.

**WHATELY (Archbishop)**—**Works by.**

**Elements of Logic.** Cr. 8vo. 4s. 6d.

**Elements of Rhetoric.** Crown 8vo. 4s. 6d.

**Lessons on Reasoning.** Fcp. 8vo. 1s. 6d.

**Bacon's Essays**, with Annotations. 8vo. 10s. 6d.

**WILCOCKS.**—**The Sea Fisherman.** Comprising the Chief Methods of Hook and Line Fishing in the British and other Seas, and Remarks on Nets, Boats, and Boating. By J. C. WILCOCKS. Profusely Illustrated. Crown 8vo. 6s.

**WILKS.**—**Lectures on Pathological Anatomy.** By SAMUEL WILKS, M.D. F.R.S. and the late WALTER MOXON, M.D. F.R.C.P. 8vo. 18s.

**WILLIAMS.**—**Pulmonary Consumption; its Etiology, Pathology, and Treatment.** By C. J. B. WILLIAMS, M.D. and CHAS. THEODORE WILLIAMS, M.A. M.D. Oxon. With 4 Coloured Plates and 10 Woodcuts. 8vo. 16s.

**WILLIAMS.**—**Manual of Telegraphy.** By W. WILLIAMS, Superintendent of Indian Government Telegraphs. Illustrated by 93 Engravings. 8vo. 10s. 6d.

**WILLIAMS.**—**The Land of My Fathers: a Story of Life in Wales.** By T. MARCHANT WILLIAMS. Cr. 8vo. 2s. 6d.

**WILLICH.**—**Popular Tables for giving Information for ascertaining the value of Lifehold, Leasehold, and Church Property, the Public Funds, &c.** By CHARLES M. WILLICH. Edited by H. BENICE JONES. Crown 8vo. 10s. 6d.

**WILLOUGHBY.**—**East Africa and its Big Game.** The Narrative of a Sporting Trip from Zanzibar to the Borders of the Masai. By Capt. Sir JOHN C. WILLOUGHBY, Bart. Illustrated by G. D. Giles and Mrs. Gordon Hake. Royal 8vo. 21s.

**WILSON.**—**A Manual of Health-Science.** Adapted for Use in Schools. By ANDREW WILSON, F.R.S.E. F.L.S. &c. With 74 Illustrations. Cr. 8vo. 2s. 6d.

**WITT (Prof.)**—**Works by.** Translated by FRANCES YOUNGHUSBAND.

**The Trojan War.** Crown 8vo. 2s.

**Myths of Hellas; or, Greek Tales.** Crown 8vo. 3s. 6d.

**The Wanderings of Ulysses.** Crown 8vo. 3s. 6d.

**WOLFF.—Rambles in the Black Forest.** By HENRY W. WOLFF. Crown 8vo. 7s. 6d.

**WOOD (Rev. J. G.)—Works by.**

**Homes Without Hands;** a Description of the Habitations of Animals, classed according to the Principle of Construction. With 140 Illustrations. 8vo. 10s. 6d.

**Insects at Home;** a Popular Account of British Insects, their Structure, Habits, and Transformations. With 700 Illustrations. 8vo. 10s. 6d.

**Insects Abroad;** a Popular Account of Foreign Insects, their Structure, Habits, and Transformations. With 600 Illustrations. 8vo. 10s. 6d.

**Bible Animals;** a Description of every Living Creature mentioned in the Scriptures. With 112 Illustrations. 8vo. 10s. 6d.

**Strange Dwellings;** a Description of the Habitations of Animals, abridged from 'Homes without Hands.' With 60 Illustrations. Crown 8vo. 3s. 6d.

**Out of Doors;** a Selection of Original Articles on Practical Natural History. With 11 Illustrations. Crown 8vo. 3s. 6d.

**Petland Revisited.** With 33 Illustrations. Crown 8vo. 3s. 6d.

The following books are extracted from the foregoing works by the Rev. J. G. WOOD:

**Social Habitations and Parasitic Nests.** With 18 Illustrations. Crown 8vo. 2s.

**The Branch Builders.** With 28 Illustrations. Crown 8vo. 2s. 6d.

**Wild Animals of the Bible.** With 29 Illustrations. Crown 8vo. 3s. 6d.

**Domestic Animals of the Bible.** With 23 Illustrations. Crown 8vo. 3s. 6d.

**Bird-Life of the Bible.** With 32 Illustrations. Crown 8vo. 3s. 6d.

**WOOD (Rev. J. G.)—Works by—continued.**

**Wonderful Nests.** With 30 Illustrations. Crown 8vo. 3s. 6d.

**Homes under the Ground.** With 28 Illustrations. Crown 8vo. 3s. 6d.

**YOUATT (William)—Works by.**

**The Horse.** Revised and enlarged. 8vo. Woodcuts, 7s. 6d.

**The Dog.** Revised and enlarged. 8vo. Woodcuts. 6s.

**YOUNGHUSBAND (Frances)—Works by.**

**The Story of our Lord, told in Simple Language for Children.** With 25 Illustrations on Wood from Pictures by the Old Masters. Crown 8vo. 2s. 6d.

**The Story of Genesis.** Crown 8vo 2s. 6d.

**ZELLER (Dr. E.)—Works by.**

**History of Eclecticism in Greek Philosophy.** Translated by SARAH F. ALLEYNE. Crown 8vo. 10s. 6d.

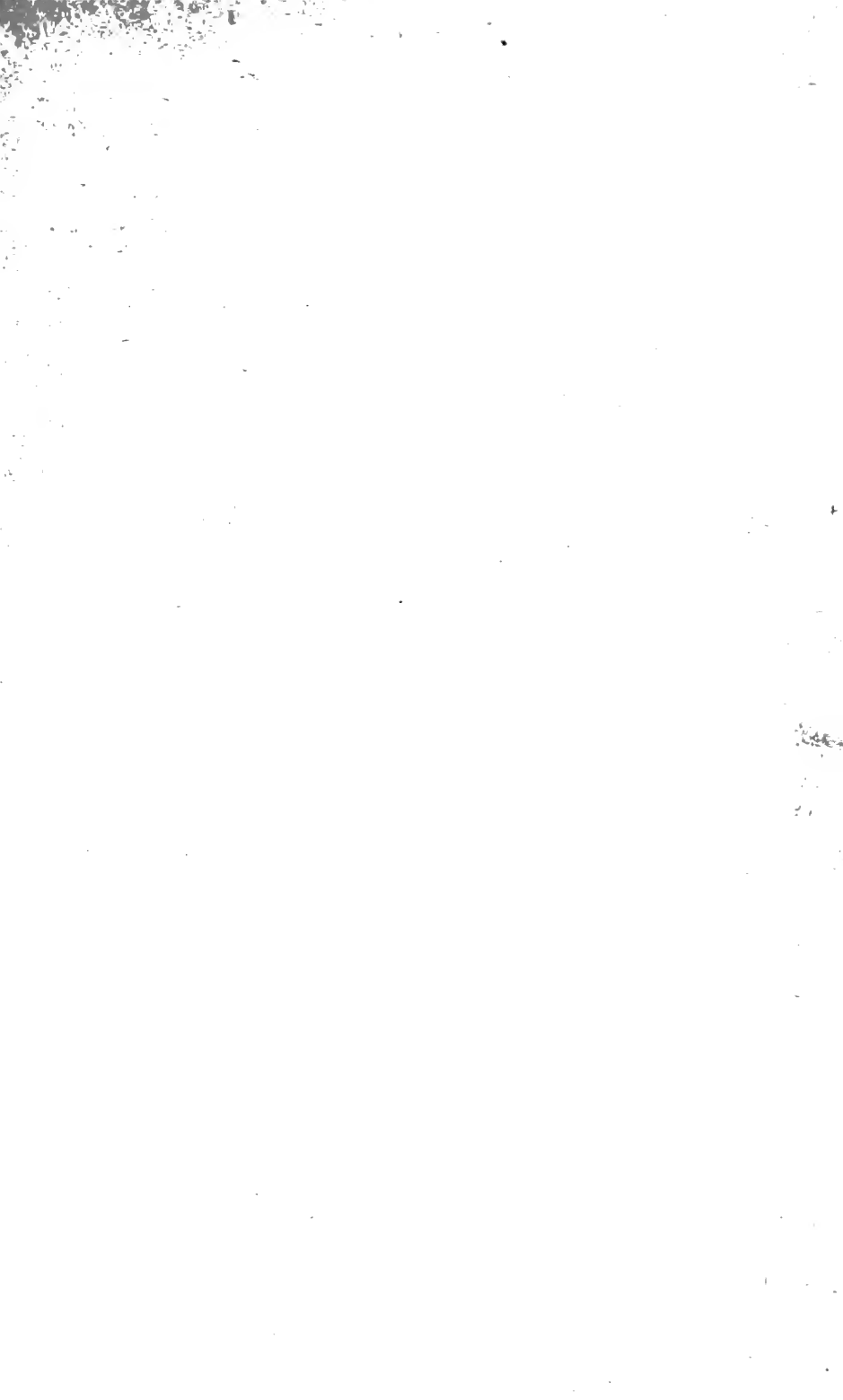
**The Stoics, Epicureans, and Sceptics.** Translated by the Rev. O. J. REICHEL, M.A. Crown 8vo. 15s.

**Socrates and the Socratic Schools.** Translated by the Rev. O. J. REICHEL, M.A. Crown 8vo. 10s. 6d.

**Plato and the Older Academy.** Translated by SARAH F. ALLEYNE and ALFRED GOODWIN, B.A. Crown 8vo. 18s.

**The Pre-Socratic Schools:** a History of Greek Philosophy from the Earliest Period to the time of Socrates. Translated by SARAH F. ALLEYNE. 2 vols. crown 8vo. 30s.

**Outlines of the History of Greek Philosophy.** Translated by SARAH F. ALLEYNE and EVELYN ABBOTT. Crown 8vo. 10s. 6d.





16790

EcPF Dowell, Stephen

D746h

History of taxation and taxes in England.

Ed. 2. rev. Vol. 1.

**University of Toronto  
Library**

**DO NOT  
REMOVE  
THE  
CARD  
FROM  
THIS  
POCKET**

**Acme Library Card Pocket**

**Under Pat "Ref. Index File"**

**Made by LIBRARY BUREAU**

