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Arthur Hope-Jones

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BY
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To
MY FATHER & MOTHER

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Facsimile (reduced) of the declaration by Sir William Bellingham, Receiver General for the City of London, of his property tax accounts for 1812

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EDITOR'S PREFACE

When, a few years ago, Mr Hope-Jones and I noticed in the early Income Tax Statutes that copies of all the returns were to be sent to the King's Remembrancer, we could hardly believe that they had been sent, or if sent that they had been preserved—so persistent and absolutely unbroken was the tradition that the documentary records of the Tax during the Great French Wars were destroyed. First inquiries at the Record Office were not very encouraging; but eventually the “sacks and bundles” (p. 4, below) came to light. They had never been opened since they were tied up and labelled shortly after the battle of Waterloo; and no historian had been aware of their existence. The Income Tax may not be a romantic theme; but there was all the romance of discovery in this unearthing—no; unsacking—of the complete, or all but complete, evidence about an episode of the first importance in both political and economic history, about which it had been supposed for nearly a century and a quarter that we could not possibly learn anything fresh.

All the inquiry and the work with sacks and bundles was done by the author. He and the editor debated whether the extraction and utilisation of the material should go on for years, as it very well might, or whether the discovery should be presented in the form of the essay that we now offer. We decided for the latter course; because we thought that the existence of this new mine of material for general economic and local history ought to be made known as soon as possible; and because, in the editor's opinion, the most valuable section for historians of political and administrative development—that dealing with the organisation of the tax, at headquarters and in the districts—was already complete, and of first rate importance. We now realise as we never did before that when the Income Tax was revived by Peel as a temporary tax to meet what was supposed to be a short-period emergency, all that

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his technical advisers had to do was, so to speak, take down and oil a machine already complete with all its working parts. We knew that the Income Tax Acts of the late nineteenth century were almost reprints of those passed during its first decade. We did not know that the machinery of collection set up during the first decade was equally appropriate to the eighth or the tenth.

The sections in which Mr Hope-Jones has given samples of the county history of the War Income Tax will, we hope, suggest to many inquirers new lines of work, as they certainly disclose a new and abundant source of information.

J. H. CLAPHAM

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PREFACE

In this short book I have outlined the achievements of that small group of men responsible for the success of the War Income Tax. I have tried to describe the advance in the technique and scope of government made by the Income Tax administration, and to assess the social and economic significance of a wartime fiscal expedient. I have also attempted to indicate the value of the documents deposited with the King's Remembrancer to students of history.

Any merit the book may possess is due to the unremitting help and constant encouragement given to me by Professor J. H. Clapham; if there are weaknesses, they are due to my own inexperience. Professor Clapham's suggestions as to sources have been invaluable, his criticism and assistance during preparation has further increased a debt of gratitude far greater than I can hope to repay. I wish to thank Mr Anthony Steel for his unfailing aid; any conception I may have of true scholarship and integrity I owe to him. I have also received valuable help from my wife, from Dr A. L. Peck and from Mr A. H. John who has verified the Welsh reference numbers in Appendix I. I must thank too the officials of the Public Record Office and of the General Register House, Edinburgh, for their kindness and consideration. Finally, I wish to express my gratitude to the Master and Fellows of Christ's College who have given me the opportunity, as a Research Student and Fellow, to write this book.

A. HOPE-JONES

CHRIST'S COLLEGE,
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