

Papers relating to the collection of taxes for London and Westminster, the Inns of Court and the County of Middlesex

This document describes a collection of records held by RBS Archives, including details of their background; publications (if any) relating to them; summary of the contents of the collection; and information (where known) about related records held in other archives.

collection reference GM/884/

background history

In around 1798 [Glyn, Mills, Hallifax & Co](#) was appointed banker to the Hon Henry Hood, Receiver General for Taxes for the Cities of London and Westminster, the Inns of Court and County of Middlesex. In the same year William Dobson, one of the bank's clerks, was appointed Deputy Receiver General. Monies relating to the Receiver General's duties were received on behalf of Henry Hood at the bank's office at 12 Birchin Lane, City of London.

Historically, taxes in Britain had primarily been levied not on income but on land, inhabited houses, shops, servants, horses and carriages and other assets. The task of assessing the taxes due and collecting them fell to local inhabitants who were appointed as assessors and collectors by Acting Divisional Commissioners (unpaid officers nominated by Parliament). Each town or county also had a Receiver General, appointed by the Treasury and overseen by the Board of Taxes, who was responsible for remitting the revenue received to the Exchequer. Receivers General often appointed executive Deputy Receivers to administer the receipt and remittance of monies. Each official involved in the process received in payment a poundage, or commission, on the amounts collected. Receivers and Deputy Receivers also benefited from temporary custody of the funds, and acted as local bankers for government.

The first effective income tax in Britain was the Aid and Contribution for the Prosecution of the War, announced in 1798 and introduced in 1799 as a means of paying for the French Wars. 'Certain duties upon income' were applied, as a temporary tax, at a rate of ten per cent on total income over £60, with reductions on income up to £200. It was paid in six equal instalments from June 1799. Assessment and collection was altered in 1803 and again in 1806. The tax was discontinued in 1816, and Parliament decided that all documents connected with it should be collected and pulped. Income tax was reintroduced in 1842.

All these taxes used the same machinery and personnel for assessment and collection, although in London and Middlesex there were separate Receivers General for the Land Tax and for the other assessed taxes, probably because of the size of the securities required. The system was slow, unwieldy and open to abuse, and was replaced in the nineteenth century to uniform professional assessment of taxation based on income.

related publication

- JED Binney, *British public finance and administration, 1774-92* (Oxford: Clarendon Press, 1958. Pp.49-60, 67-73)

our archive holdings

- cash books re receipts from collectors, payments to Exchequer and poundage to collectors, commissioners' clerks and receiver general: aid and contribution 1797-1803, inhabited house duties 1795-9, assessed duties 1798-1803
- collection books re duty received from named collectors: aid and contribution 1798-1808, inhabited house duties 1795-9, assessed duties 1798-1805

- certified tax schedules re total duty collected 1797-1804
- journal re Bank of England certificates received 1798-1802

archives held elsewhere

- [London Metropolitan Archives](#): Land tax commissioners for the City of London general minute books 1760-81 [Ref: G.L.MSS.11295]; land tax commissioners for the City of London assessment books 1703-1930 (Ref: G.L.MSS.11297); committee minutes of commissioners re aid and contribution 1798-9 (Ref: G.L.MSS.11305); duplicates of money charged upon wards and other divisions in the City of London 1805-76 (Ref: G.L.MSS.11316).
- [Inner Temple Library](#): completed tax assessment 1796; receipts and certificates for land tax, hair powder duty, paving, lighting and cleansing rates 1797-1804 (Ref: CLI/4/11,15).