

**ENGLISH TAXATION,  
1640-1799: AN  
ESSAY ON POLICY AND  
OPINION. NO. XXXIII**

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English taxation, 1640-1799: an essay on policy and opinion. No. XXXIII by William Kennedy

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**WILLIAM KENNEDY**

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No. XXXIII

ENGLISH TAXATION 1640-1799

# ENGLISH TAXATION

1640-1799

AN ESSAY ON POLICY AND OPINION

BY

WILLIAM KENNEDY



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## PREFACE

THIS book is a result of an attempt made several years ago to understand the grounds of English tax policy since the re-imposition of the Income Tax and the beginning of the reform of the tariff in 1842. That attempt was made in the expectation that, if at all successful, it would not only explain much that seems fortuitous in our present tax system, but would also throw light upon some important general questions which theoretical works on taxation appeared to me to treat superficially. The attempt was so far successful that this expectation became a working hypothesis, but so far unsuccessful that I was unable to understand with any assurance certain aspects of the policy of the period from the material which the period itself offered. This was particularly true of policy regarding the taxation of the wage-earning classes. In the hope that the history of the preceding period would help to resolve these doubts, I went back to the time of William Pitt. The material turned out to be in many ways more significant; but I found myself still unable to interpret it as a whole with any certainty. In effect the doubtful aspects of the policy of Parliament were thrown into stronger relief, but not explained. In this difficulty I again went back to the period dealt with in this book, in the history of which, I believe, are to be found not only the main elements of the interpretation which was lacking, but also much assistance towards a realization of what is involved in the permanent general question of the distribution of taxation.

I have called the book an *Essay* with the intention

of suggesting its relation to histories of taxation. It is not a history of taxation in the sense in which Dowell's work on the same period is a history of taxation. Dowell gives in detail a record of the tax enactments, but makes comparatively little attempt to bring out their general tendency and almost none to explain it. The present work is an essay upon the basis of Dowell's record—amplified on points, particularly as regards the interregnum and the direct taxes of the seventeenth century, on which Dowell is inadequate—and attempts to get at the policy embodied in the record, and the opinions and motives, supporting and opposing, which lay behind the policy. On the other hand, neither is the book a history of taxation in the sense in which such a work may, perhaps, some day be written; it can be, at best, but an essay towards such a history. And this not merely because such a history would necessarily deal directly with many questions which are only touched on here by the way, but also because, on those questions of the distribution of taxation and the underlying political and social opinion with which this book is chiefly concerned, such a history would presuppose an assurance, demanding correlation of the results of work on other fields of social history, which at the present moment is unobtainable, and the lack of which makes the conclusions of this study in a measure provisional.

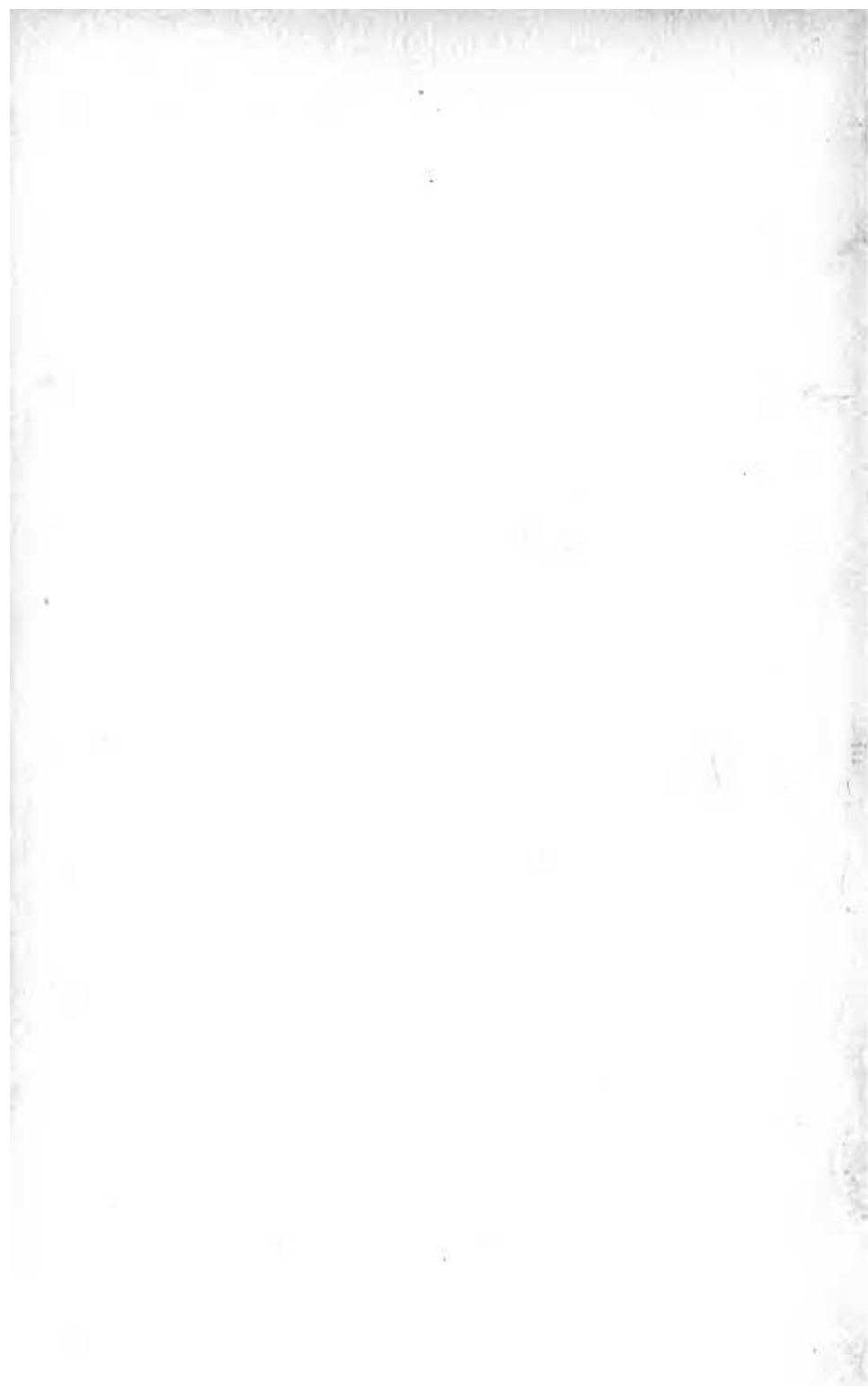
In issuing this essay, which from one point of view is critical of the existing literature on the history of taxation, I wish to acknowledge most fully my indebtedness to that literature, and particularly to two books. The first is Stephen Dowell's *History of Taxation and Taxes*, but for the existence of which it would have been quite impossible to have attempted such a study as the present. The second is Professor Seligman's *Incidence of Taxation* (3rd edition), the historical portions of which have been of constant service in dealing with the pamphlet literature of this period.



I desire also to acknowledge with gratitude the help which I have obtained from fellow-students and teachers in working on this subject—from Professor Smart, under whose guidance I first approached it; from Professor Cannan, who has at different times read both the preliminary studies in which this book was first sketched and the final manuscript, and to whom I am indebted for many suggestions and much stimulating criticism; from Mr. J. B. Black, Miss M. D. Gordon and Mr. R. H. Tawney, with whom I have had the advantage of discussion of particular points, and from whom, along with Dr. Lilian Knowles, Mr. David Ogg, Mr. W. R. Scott and Professor Unwin, I have received much help regarding sources. I am also indebted to Miss Olivia Powell for her generous assistance in the labour of seeing the book through the press.

The historical research on which the essay is directly based was carried out during my tenure in sessions 1910-11 and 1911-12 of the Shaw Research Studentship at the London School of Economics and Political Science, and a course of lectures also based upon this work was delivered there in Michaelmas term 1912.

W. KENNEDY.



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*Note.*—A rough analysis of the contents of chapters will be found in the page-headlines.

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