

4. The Tax Man Cometh - Scottish 18th century Taxation Records

In the second half of the 18th century post-union Britain was involved in wars in North America and in Europe, and these had become a considerable drain on the finances of the country. As a consequence of this, from 1748 until the end of the 18th century, the people, including those living in Scotland who had some money, were subjected to a series of assessed taxes. These taxation records are held by the National Records of Scotland, Edinburgh, and appear under the Exchequer Records in the E326 repertory. Some have now been digitised, and the Farm Horse Tax records and some minor tax records are now available on the NRS ScotlandsPlaces website at www.scotlandsplaces.gov.uk The best known taxes are those which were levied on householders, whether they be owners or tenants. These include Window Tax, Commutation Tax, Inhabited House Tax, and the Consolidated Assessed Taxes, which were recorded by Burgh or Parish from 1748 until 1799. Although it may be thought that these would be very useful, in reality only houses which had at least seven windows, or an annual rental value of at least £5 per annum were actually assessed. In some of the towns and cities the records can prove useful, but in many of the more rural parishes the only people liable to pay the tax were the minister and the local lairds, which meant that the rural working classes almost never appear in these documents. This tax is probably the reason for many of the bricked-up window apertures which are so noticeable in many of Scotland's 18th century properties. Shops were also taxed for a few years from 1785 until 1789, but again this only included shops with a rental value of more than £5 a year, and very often, although the shopkeeper was identified, the nature of the business remains a mystery. A better-off family would have employed several servants, mainly domestic servants, and if the line you are researching comes into this category, the servant tax records are very useful, giving a good indication of the overall size of the household. Even if the family itself is not the focus of the research, many of the servant tax records identify by name the individual servants, sometimes also stating what kind of servant they were. The lists, or schedules as they are more correctly known, are divided into two categories, male servants 1777-1798, and female servants 1785-1792. If the master of the house was a bachelor his tax rate was doubled. Other taxes were imposed briefly in the years up to 1798, and these included taxes on Carriages, Carts, Saddle-horses, Dogs, and Clocks and Watches. Many of these obviously only applied to the better-off, and it is quite interesting to note how few clocks and watches there were in many of the rural parishes, again it was only the minister and the laird who could afford such luxuries. It was in these parishes, though, that the dog tax was more often imposed.

One of the most useful taxes during the years 1797-1799, however, is the Farm Horse Tax, which was a separate tax in 1797 and 1798, but was

included in the Consolidated Assessed Taxes of 1799. Apart from Midlothian, where this tax continued until 1812, there are no post-1799 farm horse tax records for other parts of Scotland. This farm horse tax is invaluable in identifying tenant farmers, the specific names of their farms, and the number of horses, large and small, which they owned. This then gives a good indication of their relative prosperity and the size of their landholding. Even in more populated areas it should be remembered that people may have had land which they farmed on the edge of town, and would still have required horses to work the land. In the last year of the century Income Tax was first imposed, but this was short-lived, being replaced just four years later by a property tax which was assessed on income from the ownership of property, from investments, and from trade. The various categories of 18th century taxes appear under the Exchequer Records in the E326 repertory. E326/1 Window Tax 1748-1798 E326/2 Commutation Tax 1784-1798 E326/3 Inhabited House Tax 1778-1798 E326/4 Shop Tax 1785-1789 E326/5 Male Servant Tax 1777-1798 E326/6 Female Servant Tax 1785-1792 E326/7 Cart Tax 1785-1798 E326/8 Carriage Tax 1785-1798 E326/9 Horse Tax 1785-1798 E326/10 Farm Horse Tax 1797-1798 E326/11 Dog Tax 1797-1798 E326/12 Clock and Watch Tax 1797-1798 E326/14 Income Tax 1799 E326/15 Consolidated Assessed Taxes 1798-1799

A more detailed breakdown of these categories can be found by searching the NRS on-line catalogue, or the paper catalogues in NRS.

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