POLITICAL SUPPRESSION OR REVENUE RAISING? TAXING NEWSPAPERS DURING THE FRENCH REVOLUTIONARY WAR

Abstract: In 1797 the Prime Minister of Great Britain announced a substantial increase in the stamp duty on newspapers. This increase, and indeed the tax itself, has been variously represented as an attack on press freedom and an act of suppression of the working classes. This paper reconsiders these representations by reference to primary sources and concludes that the increases in stamp duty were part of a revenue raising exercise in which taxes on a number of luxury items were increased, including newspapers which were not at the time viewed as being necessities.

INTRODUCTION

This paper, which is one of a series of contributions tracing the introduction, development and ultimate demise of the newspaper stamp duty, seeks to extend the work of a small number of scholars who examine taxation history, as a key branch of accounting, in its social and institutional context.\(^1\) It responds to

\(^1\) Lamb [2002] for example, examines seven income tax disputes over the nature of depreciation against the backdrop of prevailing social and political tensions. She notes that there is little taxation research which places practices in their social and institutional contexts. Ezzamel [2002, p. 18] examines the relationship between accounting and taxation in the context of Ancient Egypt and notes that such study "can help clarify the nature and range of roles played by

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the call for the accounting academy to embrace taxation research [Lamb and Lymer, 1999]. Lamb and Lymer argue that understandings of accounting will be enriched by more taxation research. The limited amount of work which has been published relating taxation to accounting has concerned income tax. Lamb [2001], for example, examines the process of, and social context for, mid 19th century income taxation of profits and the associated accounting and processes of accountability. Other historical work dealing with income tax includes Edwards [1976], Samson [1985], Kozub [1983], Cataldo [1995], Kern [2000] and Walsh [2001].

Income tax is, however, only one form of fiscal imposition that impacts on accounting practices. Prior to the introduction of income tax in England during the Napoleonic wars, other forms of taxation were prevalent and are worthy of study. Studies of consumption taxes in a historical context, such as Crum [1982], Wells and Flesher [1999], Jose and Moore [1998] reveal this importance. Monem [1999] documents the political process that led to the imposition of a gold tax in Australia and seeks to illustrate that the political environment of an industry is intertwined with its economic environment. In a study of the role of taxation in governing West African colonies, Bush and Maltby [2003], by reference to Hopkins [1999], note that taxation is fundamental to colonial rule, but nevertheless remains an “unfashionable” research topic. Our contribution to this small but growing body of taxation research demonstrates the place of taxation in the broader social, political and economic environment as an institutional feature that has implications for accounting. Taxation entails issues of accountability; by the taxpayer to the revenue authority and by the revenue authority to the state. As Schumpeter [1954, p. 6] noted, fiscal history is an essential part of general history and an “enormous influence on the rate of nations emanates from the economic bleeding which the needs of the state necessitates and from the use to which its results are put.” This paper seeks to extend current knowledge about the differences between pre-modern and modern taxation systems and practices.

In addition, the paper attempts to increase our understanding of a period which has received limited attention in accounting and tax history; a pre-modern period of transition from feudalism to capitalism in which profits and income were not yet accounting practices, not only in ancient economies, but more generally, and enhance our appreciation of the context-dependent functioning of accounting".
systematically taxed. The period examined here presents an environment of heavy government expenditure and shifting patterns of government finance; the culmination of a century of movement from taxing wealth to taxing consumption, and broadening the tax base to service the national debt. According to Brewer [1989], Britain was able to pursue its hegemonic military ambitions during the 18th century as a result of radical increases in taxation, the development of public debt on a massive scale and the growth of public administration. While Dickson's [1967] seminal account of the growth of public credit in Britain firmly establishes the key contribution of borrowing to the expansion of the English state, Brewer's view is that he underestimates the importance of taxation to the financial revolution [1989, p. 90].

The stamp duty on newspapers was introduced in Great Britain in 1712 amid considerable controversy and speculation that it would lead to the demise of a burgeoning press, only recently freed from licensing restrictions and rapidly establishing itself as a powerful social and political force. The historiography of the newspaper stamp is colored, however, by the perspective from which it is written. It has largely been viewed as an adjunct to media history, with a sole focus on its impact on newspaper production and distribution. Enticing contemporary pronouncements by luminaries such as Addison, Swift and Defoe,² castigating the introduction of the tax, have been seized upon by historians keen to demonstrate the deviousness of the government in using a tax to suppress the press.

We have shown elsewhere [Sadler and Oats, 2002] that control of the press was not, however, the prime purpose of the newspaper stamp duty. Rather, its introduction was part of a huge revenue raising exercise to fund the War of Spanish

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² According to Addison, in issue No 445 of the Spectator in 1712, "I am afraid that few of our weekly historians, who are men that, above all others, delight in war, will be able to subsist under the weight of a stamp and an approaching peace" [Bond, 1965, pp. 62-63]. On August 7th 1712 Swift wrote in his Journal to Stella [1712, pp. 553-554]:

Do you know, that Grubstreet is dead and gone last week; No more Ghosts or Murders now for Love or Money. I plyed it pretty close the last Fortnight, and publish at least 7 penny Papers of my own, besides some of other Peoples. But now, every single half Sheet pays a halfpenny to the Qu—.The Observator is fallen; the Medleys are jumbled together with the Flying Post; the Examiner is deadly sick; the Spectator keeps up, and doubles its price. I know not how long it will hold. Have you seen the red Stamp the Papers are marked with. Methinks it is worth a halfpenny the stamping it.
Succession. The tax was one of many new taxes introduced at the time including taxes on soap, candles, leather and playing cards.

The historiography of the newspaper stamp duty is also colored by the campaign for its abolition. The campaign gathered pace during the radical movement of the 1830s and was vitriolic. The newspaper stamp was branded as a tax on knowledge designed to keep the working class in ignorance. It was substantially reduced in 1836 and abolished in 1855 following a Select Committee enquiry into its operation. An element of conflation has led to the newspaper stamp being viewed as a tax on knowledge throughout the period of its existence. We seek here to demonstrate that this was not the dominant view during the 18th century, and, as late as the 1790s, the tax on newspapers was perceived in the same light as taxes on other luxury items.

When first introduced in 1712 the tax was primarily intended as a revenue raiser with censorship as a subsidiary, but not unintended, by-product. This is true also for the subsequent increases made to the tax during the 18th century. Certainly the focus of the tax changed in the 19th century, when it was known more justifiably as a "tax on knowledge", but to describe it thus for the 18th century overstates the censorship motive during that period.

Perhaps one of the reasons for overemphasizing the role of censorship has been the tendency of many commentators to view the tax in isolation, in the context only of its effect on newspapers, rather than in the broader context of the political,
economic and social conditions prevailing at the time [for example, Dagnall, 1994, Ch. 5]. Another reason is that some commentators have their own interests to promote in taking a particular position, and later writers have perpetuated these ideas. This is especially so in the case of C. D. Collett. Collett was a Chartist, and at the forefront of the movement to abolish the stamp duty on newspapers and advertisements. He was secretary of the “Newspaper Stamp Abolition Committee” (later to become “The Association for the Repeal of the Taxes on Knowledge”) formed in 1849 [Collet, 1899, pp. 89-90]. Collet wrote about the tax and the movement to abolish it in the History of the Taxes on Knowledge and is cited by Maynard Salmon [1923]. Maynard Salmon adopted Collet’s view that the tax was always about censorship.

In this re-evaluation of the newspaper stamp duty at the mid-point of its existence, we present two alternative frameworks for analyzing the tax. We demonstrate that quite different interpretations of events are possible depending on the perspective from which the analysis is made. The specific event which forms the basis of our discussion is an increase in the stamp duty on newspapers which occurred in 1797. Our re-evaluation includes an examination of the secondary commentaries on the issue as well as analysis of primary documents including the statutes concerned, the discussions in parliament as the legislation was considered, and records of State Trials.

The remainder of the paper is organized as follows. In the next section we outline the specific formulation of the newspaper stamp duty and briefly outline the major developments with respect to the stamp duty that took place from its introduction in 1712 to the beginning of the 1790s. We then present two alternative frameworks. The first examines the prevailing economic conditions and structure of the tax system at the time. The second examines the prevailing conditions with respect to the press, its power and the measures taken by the state to bring it under control. Both frameworks are described in the context of the contemporaneous social and political background. We then detail the 1797 increase in the newspaper stamp duty. In the conclusion we speculate that it is the first of these frameworks that provides a more appropriate basis for analyzing the tax in the late 18th century, and that representations of the tax solely as a mechanism for controlling the press are misguided. Similarly it is argued that representations of the stamp duty at this time as being an attempt to oppress the working classes are also misguided.
THE STAMP DUTY ON NEWSPAPERS

The stamp duty on newspapers was introduced in the main as a means of raising revenue to fund the war of Spanish Succession. The duty as originally levied in 1712 was at the following rates [10 Anne c.19, I]:

For pamphlets and papers up to ............... 1/2d per copy
half a sheet

For pamphlets and papers more than ............ 1d per copy
half a sheet but not more than one sheet

For papers and pamphlets more than ............ 2s per sheet
one sheet, but not more than six sheets on one copy
Octavo (or 12 sheets Quarto, or 20
sheets Folio)

In the case of pamphlets and papers of one sheet or less, the paper on which they were printed had to be stamped before printing. Upon payment of the required amount of stamp duty, the blank paper was embossed with a red stamp, ornately engraved with the rose and thistle emblem of Queen Anne. In this way, newspapers were easily identified as having had the duty paid. Harsh penalties were imposed for printing newspapers on unstamped paper. Pamphlets between one and seven sheets did not require pre-stamping, but had to be registered within specified time limits under pain of penalty of £20. Pamphlets comprising more than six sheets were not subjected to the stamp duty [10 Anne c.19, CI, III, IV, V, XI, XII]. It would appear then that an objective of these legislative provisions was the suppression of small and cheap publications [Thomas, 1916, p. 262].

Newspaper publishers were quick to exploit the distinction based on the number of pages. Several increased the size of their publications to more than one sheet and less than six, one sheet and a half was sufficient, thus classifying themselves as pamphlets and reducing the total amount of duty payable. This loophole was not closed until 1725. It was then made clear that the stamp duty must apply to every sheet or half sheet of paper "on which any journal, mercury, or other news-paper whatsoever, shall be printed" and "such journals, mercuries and news-papers ... shall not for the future be deemed or taken as

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*A stamp duty on advertisements was included in this Act, but the focus of this paper is solely on the newspaper stamp duty.*
pamphlets" [11 Geo I c.8, XIII, XIV]. After this initial period of resistance, newspapers were generally produced on a half sheet of paper which, folded in half, presented four pages of news.

A document written in 1727 describes the procedure for stamping in the following terms:

The Stamp Office is kept No 9 and No 10 in Lincoln's Inn [sic]; and the Office Hours, as required by Act of Parliament, are from Nine 'till Twelve of the Clock in the Forenoon, and from Two 'till Five of the Clock in the Afternoon, every Day except Sundays and Holy-Days.

To get anything Stampt, you must go to the Receiver's Clerk, No 9, the Ground-Room on the Right Hand, where the Warrant must be made out, with the Perfon's Name on the Top, the Day of the Month, and Date of the Year, and Underneath, what Goods are to be Stamped, must be wrote down in Words at Length, and the Sum Total in Figures. When the Warrant is Signed by the Receiver, take it to the Comptroller in the next Office, to Enter and Sign them. Take the warrant and Goods down Stairs in the fame Office to be Stamped, and Tell over the Goods, after Stamped, before you take them away.

... For News Papers and Pamphlets you may pay the Money as aforefaid: Then carry the Warrant and Pamphlet to the Register, and then to the Receiver and Comptroller [Anon., 1727].

Here we see traces of nascent bureaucratic processes. As the volume of newspapers requiring stamped paper increased, so did the Stamp Office organization in terms of staff, regulations and procedures requiring documentation. The documentation of these procedures and processes contributed towards embedding the duty in the framework of the tax system and added to subsequent difficulties in removing or changing it.

An increase in the stamp duty occurred in 1757 to raise funds for the Seven Years War (1756-1753). The rate of duty on newspapers of one half sheet was increased by a halfpenny [30 Geo II c.19], and consequently stood at one penny per half sheet

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7 In the Seven Years War England and Prussia were allies against France, Austria, and Russia. During this war England fought mainly at sea, and in the North American and Indian colonies.
or full sheet without distinction. The rate of duty was again increased in 1776 by an additional halfpenny, this increase precipitated by the American War of Independence [16 Geo III c.34]. The duty on newspapers now stood at one penny halfpenny for a sheet or a half sheet.

Further amendments in 1789, this time not as a result of a war, increased the tax and addressed some further avoidance practices [29 Geo III c.50]. The Prime Minister, William Pitt, was compelled to repeal his tax on shops and so sought to recoup the lost revenue by the extra tax on newspapers [Dowell, 1888, p. 355]. The rate of duty on newspapers was increased by a further halfpenny. On the eve of the war with revolutionary France, therefore, the stamp duty stood at two pence per sheet or half sheet. The various increases in the stamp duty on newspapers during the 18th century caused controversy, but the tax itself had become embedded in the fabric of state revenue raising. By 1790 the newspaper stamp was an accepted form of taxation. Heated debates over the tax were about the amount of the increases and not about repealing it altogether.

A Decade of Tumult: The 1790s was a decade of drama and change in Europe, with profound consequences for the countries involved. The events that had the most impact were the French Revolution and the subsequent Revolutionary and Napoleonic Wars. The French Revolution began in 1789 and was initially greeted with enthusiasm and optimism by those in Britain who imagined the outcome would be similar to that following the Glorious Revolution of 1688. The enthusiasm was short-lived as the revolution in France descended into massacre and bloodshed, and the revolutionaries began to encourage the citizens of other countries to follow suit. In early 1792 France and

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*Interestingly it was due to the necessity of raising funds for the Seven Years War that the English Parliament attempted to impose the newspaper stamp tax on the American colonists. The duty, imposed by 5 Geo III c. 12, was repealed less than twelve months later by 6 Geo III, c. 11 (dated 1 May 1766). The repeal followed violent resistance to the tax by the American colonists.*

*In late 1688 James II was forced to flee from England. His daughter, Mary, and son in law, William of Orange, the ruler of the Netherlands, were invited to rule England, which they did as William III and Mary II. William and Mary agreed to reign over England subject to the Bill of Rights 1688, the provisions of which finally established the sovereignty of Parliament. The Glorious Revolution signifies the peaceful transition of power from monarch to Parliament, compared with the bloodshed of the Civil War (1642-1646) and the beheading of Charles I in 1649.*
Austria went to war with each other, with Prussia joining Austria a few months later [O'Gorman, 1997].

William Pitt, who became Prime Minister in 1783, had tried to remain neutral in the face of "harshly divergent attitudes towards the Revolution . . . expressed on the Opposition benches in Parliament by Charles James Fox and Edmund Burke" [O'Gorman, 1989, p. 30]. Pitt remained uninvolved in the European conflict until his hand was forced in February 1793 when France declared war on Britain, a war that continued intermittently until 1815. At the outset Britain was not ready for war, and it took years to build up its forces, especially the army. The early years went well for the revolutionary army of France, with victories which forced its continental European opponents into surrender. By 1797 only Britain remained at war with France. In 1797 two naval victories for Britain against France and its allies diminished the likelihood of an invasion, but British naval mutinies in the same year ensured that the situation remained precarious [O'Gorman, 1997, pp. 234-235]. This was also a time of financial crisis. Pitt had been forced to float large loans for the government in 1795, 1796 and 1797 [Neal, 1990, p. 185] and the advent of the paper pound\textsuperscript{10} signaled further instability [ibid, p. 222].

It was in this context that, in 1797, a further increase in the rate of stamp duty on newspapers was imposed by the government. What follows in the next two sections are alternative frameworks for analyzing this increase in stamp duty on newspapers. First we consider the prevailing financial and economic conditions \textit{vis a vis} the tax system of the late 18th century. We will then examine the prevailing conditions \textit{vis a vis} the freedom of the press in the wake of the French Revolution. Both discussions are located in the context of contemporary social and political events.

RAISING REVENUE

The economic impact of war is to increase government expenditure. According to O'Brien [1989, pp. 176-177], the Revolutionary and Napoleonic Wars were the most expensive yet for Britain. In today's terms the 20 years of war cost about £1,039

\textsuperscript{10}The 'paper pound' refers to the restriction placed on the convertibility of Bank of England notes into gold bullion or coin. It persisted until 1821 and Neal [1990, p. 22] considers it provides a link between the French Revolution and the British Industrial Revolution.
million. The amount required from year to year varied, but O'Brien estimates that for 1793 to 1797, in the early stages of the conflict, funding the war cost in the region of £22 million per annum [ibid.]. The national debt increased from £243 million in 1793 to £745 million in 1815 [Checkland, 1983, p. 23] and during the same period the government raised in excess of £1,500 million in loans and taxes [Emsley, 1989, p. 213]. Brewer [1989] charts the spikes in the national debt from the late 17th to the late 18th centuries. The peaks generally coincided with periods of war and the plateaus, or what was sometimes a minor trough, coincided with periods of peace. Each war left the national debt at a significantly higher level than the last, so the periods of stability at best reduced the level of debt marginally or held the level at the status quo.\footnote{The national debt increased from nothing in the reign of Charles II to £823 million at the accession of George IV in 1820.}

The financing of military activity through the national debt, serviced by taxation revenue was firmly entrenched by the middle of the 18th century. The nature of the tax system used to raise funds to finance the debt had altered considerably during the previous century. For many years prior to the Civil War in England (1642-1646),\footnote{The Civil War was a power struggle between the King, Charles I, and parliament in which parliament was eventually victorious. The King's supporters were known as Royalists or Cavaliers, and parliamentary supporters were known as Roundheads, Puritans or Parliament men. In 1646 the Royalist army surrendered and the King handed himself over to the Scots, who had fought on the side of parliament.} the mainstay of Sovereign revenue-raising comprised land tax and customs duties. Various attempts to introduce poll taxes proved extremely unpopular and were short lived. There was no clear policy in relation to taxation and in particular no clear view as to whether the poor should be taxed. Yet, the prevailing ideology was that that it was the obligation of every citizen to pay tax, be they rich or poor. According to Hobbes:

For the impositions that are laid on the people by the sovereign power, are nothing else but the wages, due to them that hold the public sword, to defend private men in the exercise of their several trades, and callings. Seeing then that the benefit that every one receiveth thereby, is the enjoyment of life, which is equally dear to poor and rich; the debt which a poor man oweth them that defend his life, is the same which a rich man
oweth for the defence of his; saving that the rich, who have the service of the poor, may be debtors not only for their own persons, but for many more. Which considered, the equality of imposition consisteth rather in the equality of that which is consumed than of the riches of the persons that consume same [1651, p. 181].

This sentiment paved the way for the imposition of taxes on a variety of goods and services that impacted on the poor as well as the propertied classes [Kennedy, 1913].

Excise duties first appeared on the English tax landscape in 1643, introduced by one of the Puritan leaders, Pym. Excise duties are essentially taxes on goods, levied by reference to their volume or ad valorem. At the time excise duties were viewed as being a more robust source of revenue than the various forms of direct taxation that had been attempted from time to time, but they were not well received [Kennedy, 1913]. The excise duties introduced under the Commonwealth included taxes on a number of manufactured items, but were abandoned at the Restoration in 1660.\(^{13}\) Excise was an extremely unpopular form of taxation and while subject to the exigencies of the war with France after the Glorious Revolution, it was initially found impractical to re-impose the duties. During the second half of the 17th century, taxes were imposed on hearths (1665), houses (1696) hackney coaches (1694) and at various times on salt, coal, leather, malt and glass. In 1695 a tax on marriages, births and burials came into force, a return to more direct taxation to supplement the other existing forms of tax.\(^{14}\) While censorious rhetoric generally accompanied the introduction of these new exactions in relation to their "harmful and inequitable effects," the "precursors of Adam Smith realised that the incidence of a tax is logically indeterminate" [O'Brien, 1988, p. 10].

It was during the reign of William III (1689-1702) that taxes on manufacturers by way of excise were re-introduced for short terms to fund the interest on the national debt. By the time of the War of Spanish Succession at the start of the 18th century, the public mood had changed somewhat, facilitating the

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\(^{13}\)The Commonwealth was the eleven year period following the execution of Charles I in 1649 during which there was no monarch in England, and the country was governed by the Roundhead (Parliamentarian) leader Oliver Cromwell until his death in 1658, then his son Richard who was ousted in 1659. In 1660 the eldest son Charles I was recalled from exile and became king of England as Charles II – this was the Restoration of the monarchy.

\(^{14}\)For a discussion of this particular tax see Sabine [1971].
imposition of excise duties and stamp duties on a wide range of manufactured goods [Dowell, 1888]. What followed throughout the 18th century was a period of considerable inventiveness in extending the excise to a wide variety of goods - not only to luxury goods to which customs duties traditionally applied, but also to necessities.

Excise duties were seen as being easy to administer, applying as they did to a relatively small number of producers or traders who could be readily monitored. The true incidence of the tax, however, fell on the consumers "gradually and insensibly" [Kennedy, 1913, p. 61]. Although meeting with some resistance at the outset, since they exposed citizens to a new tax, excise duties had slowly gained support over the course of the 17th century, largely on distributive grounds. The respected Tory economist of the late 17th century, Charles Davenant, recommended excise duties as an appropriate source of government funds, noting their success as a fiscal instrument in other states, especially Holland and France. He argued "Excises seem the most proper Ways and Means to support the Government in a long War, because they would lye equally upon the whole, and produce great sums, proportionable to the great Wants of the Public" [Davenant, 1695, p. 120].

Davenant also advocated funding methods that would not adversely affect trade nor "create disaffection to the government". In analyzing the effectiveness of excises as a revenue raising measure, he noted [1695, p. 124] that Venice and Holland, "two jealous commonwealths, have not thought excises dangerous to liberty". He did concede that enforcement might prove more difficult in a large country with inefficient administration and further recommended confining taxes to "bulky" items, not easily hidden, as an aid to enforcement. As to which commodities should be subject to excise duties, Davenant recommended taxing luxury goods so as to affect the poor least.

The Introduction of Stamp Duties: Stamp duties were first introduced into England in 1694 in "An Act for granting to their Majesties several duties upon vellum, parchment and paper, for four years, towards carrying on the war against France" [5&6 Will & Mary c. 21]. Stamp duties are not strictly a form of excise in the modern sense, but are effectively the same when imposed on goods. They had been in force in Holland since 1624, and adopted by France in 1651 but subsequently fell into abeyance. Under Colbert, Finance Minister for Louis XIV in 1671-1673, when stamp duties were reinstated in France they contributed to
the revolt in Bretagne [Dowell, 1888]. Liability for the stamp duties arose not on the vellum, parchment and paper per se, but when official matters, listed in the Act, were inscribed thereon. Unlike Holland and France, where the government had a monopoly over the supply of stamped paper, in England taxpayers were permitted to supply their own paper for stamping as required.

Excise duties were under the control of the Commissioners for Excise, a government department separate from that which administered customs duty. Land tax, the primary form of direct taxation, was essentially administered at the local level, with the assessment and collection in the hands of local Land Tax Commissioners.

The Stamp Office was constituted as a separate revenue department and was at first located in Lincoln's Inn, London under the control of the Commissioner of Stamp Duties. The initial application of stamp duties was to legal documents, however its extension into the realm of excise duties occurred in 1711, when stamp duty was imposed on almanacs [9 Anne c.23]. The Commissioners of Stamp Duties came under the administrative jurisdiction of the Lord High Treasurer of Great Britain. Monies collected were passed to the Receiver General of Stamp Duties who was required to keep separate accounts of the various duties and to pass the monies to the Exchequer.

Direct taxes on wealth and manifestations of income were accepted with some reluctance because they were administered by country gentlemen without bureaucratic interference. In consequence, they were ripe for manipulation and their proportionate contribution to total revenue declined throughout the 18th century. Land tax had been increased to 4s, which was considered to be its natural limit [Dowell, 1888], and so the government had to seek increases in revenue elsewhere. Statesmen looked for taxes that were not only acceptable, but also unavoidable, feasible to administer and which minimized the damage to the economy [O'Brien, 1989, p. 169]. Fraud was commonplace, and was easier to perpetrate with some categories of excise duties than others. Stamp duties were considered more difficult to evade.

Over the course of the 18th century, there was, therefore, a clear shift in the balance of taxation from direct taxes on wealth, most notably land, to taxes on consumption in the form of a

15 For a discussion of the operation of the Stamp Office from its inception see Dagnall [1994].
variety of excise and stamp duties as well as various assessed taxes on luxury items [O'Brien, 1989]. This shift also entailed a transition from locally administered taxes to centralized administration spread over a number of separate departments.

In Brewer's view [1989, pp. 128-129] the structure and administration of England's tax system was central to her fiscal superiority during the 18th century when compared with continental Europe and France in particular. England did not need revenue guards to patrol internal borders as, unlike France, it was not subdivided into fiscal regions for consumption tax purposes. Control of an increasing proportion of revenue raising was centered in Whitehall where the Treasury Board kept full accounts of total government revenue and expenditure; and the tax system was not only centralized, but it was also generally uniform in its legal incidence.

Income tax was not introduced until 1799, which marked the beginnings of a reversal of the trend towards consumption taxes as the mainstay of revenue. The indirect taxes affected the poor more than the rich, particularly the excise duties on essentials. Any proposed increase had to be balanced with the limiting effect of the ability of the poor to pay for the goods, and the likelihood of rioting if the impost was seen as too onerous [Checkland, 1983, p. 24]. The American Revolution had made patently clear that taxing powers were circumscribed [O'Brien, 1989, p. 166].

By the end of the 18th century, the government's formulation of tax policy (such as it was at the time) paid considerable heed to the work of Adam Smith who vigorously opposed taxes on wealth and income which entailed intolerable inquisition by the state to assess. As a second best, he advocated consumption taxes, although was careful to distinguish between taxes on necessities and those on luxuries, the latter being preferred. By necessities, Adam Smith meant not only those necessary for support of life, but also those which custom dictate it indecent for creditable persons to be without [1776, p. 383]. This is not to say that the distinction between necessities and superfluities

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16 Smith said: "An inquisition into every man's private circumstances, and an inquisition which, in order to accommodate the tax to them, watched over the fluctuations of his fortunes, would be a source of such continual and endless vexation as no people could support" [1776, p. 373].

17 Smith said specifically: "It must always be remembered that it is the luxurious and not the necessary expense of the inferior ranks of people that ought ever to be taxed" [1776, p. 391].
was clear cut, it remained normative and as a consequence did not "perturb contemporaries unduly" [O’Brien, 1988, p. 12]. In this Adam Smith echoed the sentiments expressed by others a century earlier such as Davenant (infra). At the time of writing his Wealth of Nations, Smith noted that only four necessaries were subject to tax in Great Britain, specifically salt, leather, soap and candles. Newspapers were clearly not considered to be such an item.

By 1792-3, the structure of and receipts from the tax system was as follows [Dowell, 1888, pp. 207-208]:

<table>
<thead>
<tr>
<th>I. Direct taxes</th>
<th>£ '000</th>
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<tbody>
<tr>
<td>Land tax</td>
<td>2,000</td>
</tr>
<tr>
<td>Houses and establishments</td>
<td>1,300</td>
</tr>
<tr>
<td>Property insured from fire</td>
<td>185</td>
</tr>
<tr>
<td>Property sold at auction</td>
<td>75</td>
</tr>
<tr>
<td>Post horses, coaches, hackney coaches</td>
<td>277</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>II. Taxes on articles of consumption</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) eatables:</td>
</tr>
<tr>
<td>salt</td>
</tr>
<tr>
<td>sugar</td>
</tr>
<tr>
<td>(b) drinks:</td>
</tr>
<tr>
<td>Beer</td>
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<tr>
<td>Malt</td>
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<tr>
<td>Hops</td>
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<td>Wine</td>
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<tr>
<td>Spirits</td>
</tr>
<tr>
<td>Tea</td>
</tr>
<tr>
<td>(c) Tobacco</td>
</tr>
<tr>
<td>(d) Articles not Eatables, Drinks or Tobacco:</td>
</tr>
<tr>
<td>Coals exported and coastwise</td>
</tr>
<tr>
<td>Raw and thrown silk</td>
</tr>
<tr>
<td>Iron, bars</td>
</tr>
<tr>
<td>Hemp (rough)</td>
</tr>
<tr>
<td>Muslins</td>
</tr>
<tr>
<td>Calicoes</td>
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</tbody>
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18 The classification of the taxes shown is Dowell’s and is not necessarily a reflection of modern classifications, nor of the way in which the government at the time presented the information in the accounts. Their analysis therefore demands caution, not only in terms of Dowell’s classification but also their source in the government accounts. Whilst the bureaucracy of the Treasury was sophisticated by European standards, the accuracy of the account keeping cannot be assured.
(e) Manufactures:
Candles          256
Leather          281
Soap             403
Printed goods    265
Newspapers       140
Glass            183
Bricks and tiles 128

III. Stamp Duties
Bills and notes   156
Receipts          48
Consolidated duties 748

When Pitt became Prime Minister in December 1783, he faced a serious debt crisis. He brought to office a reputation as a sound financial manager with a good understanding of taxes and debt management and proceeded to institute a number of reforms which brought additional funds into the Exchequer. Indeed, Sabine notes that when war was declared in 1793 and the need for increased revenue became acute, Pitt indulged in a "frenzy of fiscal experiment and improvisation" [1966, p. 20]. Much of the increased revenue can be attributed to the growth in the volume of goods and services which were brought into the taxation net [O'Brien, 1989, p. 175; O'Brien and Hunt, 1993, p. 163]. By shifting the balance of tax exaction to consumption taxes, the government was able to reap the benefits of the growth in conspicuous consumption associated with the rise of the middling classes.

The 1797 increase in newspaper stamp duty (discussed later) can be evaluated against this backdrop of a government desperate to raise more revenue but unwilling to extend direct taxation further. The alternative lens through which to examine the increase in stamp duty is that of the government's policy on control of the press. In the next section we examine the government's attitude towards press freedom and the non-fiscal measures adopted to contain it.

CURTAILING PRESS FREEDOM

The social and political conditions in Britain during the 1790s were volatile. The centenary of the Glorious Revolution was celebrated in 1788, and a renewed vigor for constitutional reform followed. The French Revolution, welcomed by radical societies, further energized the movement for parliamentary re-

Fox Bourne [1887, p. 242] describes the start of the French Revolution as setting "Europe in a flame from which more than sparks fell upon England".

The first part of Paine's Rights of Man was published in 1791, followed by the second part in 1792. In early 1792 the London Corresponding Society (the LCS) was formed. The LCS, led by Thomas Hardy, a shoemaker, was one of the better known reform societies of the era and supported the theories of Paine [O'Gorman, 1997, p. 243; Parssinen, 1973, pp. 510-511]. Another reform society was the Society for Constitutional Information (the SCI). The SCI had branches across England, one of the largest being the Sheffield branch with over 2,000 members in 1792. Later that year over 5,000 SCI supporters in Sheffield celebrated the victory of the revolutionary French forces at Valmy. Norwich was another city that embraced reform in the 1790s. At the same time patriotic and loyalist groups flourished, countering the radical fervor. In the early 1790s Edmund Burke published Reflections on the Revolution in France, in which he criticized the French Revolution and "very warmly attacked" the reform societies in England, including the SCI [Towers, 1790, p. 91]. "[I]t was ... the continuing competition between radical and patriotic societies which was to dominate popular politics for over 30 years after 1789" [O'Gorman, 1997, pp. 242-243].

The Sedition and Treason Trials: Not unnaturally the growth of the reform movement was watched with growing concern by the government and two proclamations were issued in 1792 urging "magistrates to be watchful of seditious literature and to stamp out riot and agitation" [O'Gorman, 1997, p. 245]. In 1792 Paine's A Letter Addressed to the Addressers of the Late Proclamation expressed the view that "The right [to alter government], and the exercise of that right appertains to the Nation only, and the proper means is by a National Convention, elected for the purpose, by all the people" [Parssinen, 1973, p. 511]. During 1792 and 1793 a series of reform Conventions were held in Scotland. The third Convention took place during October, November and December of 1793. This "illegal assembly ... had first called itself the General Convention of the Friends of the People, and

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19 The authors note Beedell's criticism of the "revisionist argument against the 'whig' view of history" represented in Dickinson's book but refer to it in general without expressing an opinion as to the accuracy of either view [Beedell, 1993, p. 800].
... afterwards took the name of the British Convention of the Delegates of the People, associated to obtain Universal Suffrage and Annual Parliaments" [Howell and Howell, 1817, col. 814]. As a result of their activities connected with this Convention, Maurice Margarot and Joseph Gerrald of the LCS and William Skirving, a Scot, were arrested, tried in early 1794 in Edinburgh for sedition, convicted and sentenced to 14 years transportation [Howell and Howell, 1817, col. 391-602; 603-778; 803-1012].

This was not the worst fate that could befall the radicals. For their activities connected with organizing and publicizing a Convention in Scotland in March 1794, Robert Watt and David Downie were tried in Edinburgh for treason [Howell and Howell, 1817, col. 1167-1404; Howell and Howell, 1818a, col. 1-200]. The indictments for both were identical and included, *inter alia*, the following charges: they organized a convention "for the purpose of assuming to themselves, at such meeting, the powers of government and legislation over this kingdom ... and of subverting and altering the rule and government" and they "composed, printed, published and dispersed certain malicious, wicked, and treasonable papers, and addresses" [Howell and Howell, 1817, col. 1186-1187]. Both were convicted and sentenced to death, and executed in October 1794.

In 1793 LCS member Joseph Gerrald wrote a pamphlet called *A Convention the Only Means of Saving Us From Ruin*, and in January 1794 the LCS held a meeting at which a number of resolutions were passed. One of these resolutions was initiated at the suggestion of John Thelwall, radical lecturer, poet and pamphleteer. The resolution promoted the idea of a "General Convention of the People". A few months later the LCS circulated a letter among the various reform societies inviting them to join a "British Convention". Some expressed reluctance to attend, but others, in particular the Sheffield Constitutional Society, were keen to be involved and a joint committee of the LCS and the SCI was set up in secret to organize it. Fearing that such a Convention might result in an "anti-Parliament", the government was forced to act and in May 1794 suspended Habeas Corpus. The leading reformers, including Thomas Hardy, John Thelwall and John Horne Tooke, a founder of the SCI, were arrested and charged with treason. In October, November and December 1794 their respective treason trials took place at the Old Bailey [Howell and Howell, 1818a, col. 200-1384; Howell and Howell, 1818b, col. 1-748; Howell and Howell, 1818b, col. 748]. As the defendants were charged under the same statutory provisions as those convicted of treason in Scotland earlier in
the year, the government must have been reasonably confident of further convictions. The Act in question, dating back to Edward III, said treason took place "when a man doth compass or imagine the death of our lord the king" [Barrell, 1992, p. 122]. From this the prosecution would argue that any threat to order and stability, in other words a threat to the authority of the king, would oblige the king to resist which might result in his death—thus the defendant would be guilty of "constructive treason". This was so regardless of whether there was any actual evidence of an intention to kill the king. In a surprising result Thelwall, Hardy, and Horne Tooke, represented by the Whig lawyer Thomas Erskine, were found not guilty [Howell and Howell, 1818a, col. 1384; Howell and Howell, 1818b, col. 743, 748]. In Horne Tooke's case the jury took only eight minutes to reach their verdict. Clearly then, the courts, or rather the jury system, could not be relied upon to enforce the law in the manner envisaged by the government. Further legislative measures were necessary to bolster the state's control over the reform movement whose inflammatory views were disseminated through the press. To silence one would have the effect of silencing the other.

The Treason and Sedition Acts: During 1795 the LCS organized several public meetings in London where crowds gathered to hear radical speakers advocate political reform. One such meeting, in October 1795 in Copenhagen Fields, is said to have brought together 100,000 people. Government concern about radical activity heightened, and the result was the enactment in December 1795 of two pieces of legislation with the aim of stamping out radicalism [Dickinson, 1995, p. 248; O'Gorman, 1997, p. 246]. The Treason Act provided that: "if any person or persons whatsoever ... shall ... compass, imagine, invent, devise, or intend death or destruction, or any bodily harm tending to death or destruction, maim, or wounding, imprisonment or restraint, of the person of ... the King ... in order, by force or constraint, to compel him ... to change his ... measures or counsels, or in order to put any force or constraint upon, or to intimidate, or overawe, both houses, or either house of parliament; being legally convicted thereof shall be deemed ... to be a traitor ... and shall suffer pain of death" [36 Geo III c.7, Preamble].

Thus treason was now even more clearly defined by

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20 The long title is "An act for the safety and preservation of his Majesty's person and government against treasonable and seditious practices and attempts".
statute to include any criticism of government or king.

The Seditious Meetings Act required advance notice to be published of any meetings of more than 50 people [36 Geo III c.8, Preamble]. The Act also provided, with no reference to qualifying numbers in this instance, that all venues (including fields) had to be licensed where reformist type meetings were held "for the purpose of raising or collecting money" [ibid]. The latter section applied to such venues whether they were to be used for the purpose of reformist meetings alone, or whether they were used for other purposes where an admittance fee was payable [36 Geo III c.8, XII]. Beedell [1993, p. 811] comments that the LCS was the main target of the two Acts of 1795.

Seditious Libel: Another tactic of the government to silence criticism was to prosecute authors, printers and publishers for seditious libel, a common law crime. Seditious libel became notorious during the 18th century as a means of censorship, and it had a very direct effect on authors, printers, and publishers. The notoriety set in at the beginning of the century with the case of R v Tutchin in 1704 when Chief Justice Holt held that: "If people should not be called to account for possessing the people with an ill opinion of the government, no government can subsist. For it is very necessary for all governments that the people should have a good opinion of it" [Howell, 1812, col. 1128]. This approach covered anything negative said about the government, and removed from the jury any decision as to whether or not the statement was in fact seditious. In the first place all the jury had to do was to determine whether or not the defendant had published the material in question, "published" having a wide meaning including circulating and selling.

Secondly, the jury had to decide whether or not the published words meant what the prosecution said they meant, the prosecution having already decided that the meaning, however innocuous, was seditious based on the broad formulation in Tutchin [Lubasz, 1958, p. 454; Siebert, 1965, pp. 381-382]. This approach was further honed in favor of the prosecution in the middle of the century, particularly by the Solicitor-General William Murray, who in respect of the case of R v Owen (1752) said: "The question is, whether the jury are satisfied that the defendant Owen published the pamphlet? The rest follows of course.

21 The long title is "An act for the effectually preventing seditious meetings and assemblies".
If the fact is proved, the libel proves itself, sedition, disturbance &c" [Howell, vol. XVIII 1813, col. 1222]. In that case the jury, in complete disregard of the direction from the presiding judge (Chief Justice Lee), brought in a verdict of not guilty. When Murray, later Lord Mansfield, became Chief Justice he was able to put his assessment of the law of seditious libel as a direction to the jury from the bench, with varying success as most juries remained rebellious. The situation was not resolved until Fox's Libel Act was passed in 1792. This was "An act to remove doubts respecting the functions of juries in cases of libel" and contained the wording, "the jury sworn to try the issue may give a general verdict of guilty or not guilty upon the whole matter ... and shall not be required or directed ... to find the defendant or defendants guilty, merely on the proof of the publication ... of the paper charged to be a libel" [32 Geo III c.60, Preamble].

During the 1790s Pitt frequently resorted to seditious libel as a blunt instrument against the reform movement. Fox's Libel Act made little apparent difference to Pitt's enthusiasm for the action, and it was used against radical speakers as well as those in any way involved in the distribution of radical publications. Handing out an anti-war handbill led to a conviction and three months imprisonment for a Leicester schoolmaster. A bill-sticker for the LCS was also prosecuted, as were the printers and proprietors of various newspapers and pamphlets, and a number of radical speakers [Emsley, 1981, pp. 157-158]. One printer, Daniel Isaac Eaton, was prosecuted several times in 1793, the first time for having published Paine's Second Part of the Rights of Man and the second time for publishing Paine's Letter Addressed to the Addressers. While he was found guilty of "publishing", the jury would not say whether the material was libelous so he escaped sentencing. Later that year he started publishing a weekly radical pamphlet originally called Hog's Wash; or a Salmagundy for Swine, but then known as Politics for the People. At the end of 1793 Eaton was charged again for two articles, one written by Thelwall, published in Politics for the People. Eaton was acquitted at his trial in February 1794 [Howell and Howell, 1817, col. 1013-1054]. Eaton was unstoppable; he published accounts of his trials, he published materials for the LCS, he published controversial pamphlets, and he continued publishing Politics of the People. Although Eaton went underground following two convictions in 1796 for publishing seditious writings, his work continued. In 1797 it seemed he would be prosecuted again, for publishing Paine's Age of Reason, but this time he fled to Philadelphia [McCue, 1978, p. 43].
The government was hard pressed from all sides, Harvest failures in 1794 and 1795 caused serious food shortages in 1795 and 1796, which in turn led to widespread rioting [Emsley, 1989, p. 212]. The naval mutinies that took place in 1797 have already been mentioned. What the government was not to know at the time, however, was that its tactics against the reform movement were effective, and after 1795 radicalism went underground and largely declined. Although Hardy, Thelwall and Horne Tooke had been acquitted in 1794, Hardy then left the LCS, and political activity, and the trials put the LCS in a great deal of debt [O’Gorman, 1997, pp. 246-248; Parssinen, 1973, p. 514.]. The enactment in 1795 of the Treason Act and the Seditious Meetings Act marked the end of all but the most persistent of the radical publications, and the end of the large public meetings.

Propaganda, Both Radical and Loyal: As for newspapers, by 1792 the press in England had already established itself as a method of communicating news and information to all classes of citizens. One of the reasons for increasing the newspaper stamp duty in 1789 was apparently Pitt’s desire to hinder the press in this regard [Fox Bourne, 1887, p. 244]. Types of publications included newspapers, pamphlets (some of which were really small books), ballad sheets and cartoons [Black, 2002, p. 179]. Through these media, George III and his government had been openly criticized for their policies during the American crisis, and later the press, and in particular the radical press, informed the population about developments in the French Revolution [Dickinson, 1995, p. 88]. Across England radical newspapers proliferated in the early 1790s, such as the Manchester Herald, the Sheffield Register, The Cabinet (produced in Norwich), the Leicester Herald, and the Derby Mercury. Pamphlets were also produced in profusion, the most influential of which was Paine’s Rights of Man which had great popular appeal. William Godwin’s 1793 publication Enquiry Concerning Political Justice was influential among a more intellectual readership [ibid., pp. 241-242].

However, the propaganda did not only emanate from the radicals. As well as Reflections on the Revolution in France (1790) Edmund Burke criticized the French Revolution in Letters on a Regicide Peace (1796). Arthur Young was similarly

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22 For an example of such a cartoon, aptly directed in this instance at the newspaper tax, see Adams [1993, p. 348].
concerned about the effects of the French Revolution in *The Example of France, A Warning to Britain* (1793). The loyal associations put their pro-government views equally forcefully in pamphlets and in newspapers such as *The True Briton, The Oracle* and *The Sun*. The *Cheap Repository Tracts* (1795-98) written by the loyalist Hannah More had a huge circulation [Dickinson, 1977, p. 291; O'Gorman, 1997, p. 245]. The government itself funded and circulated pamphlets, for example the £175 to a Portsmouth printer for 22,000 copies of *Strictures on Thomas Paine's Works and Character* in the early 1790s, and the £20 in 1793 to William Waldegrave for “printing songs for the Fleet” [Aspinall, 1949, p. 153].

Black [2002, p. 178] makes the noteworthy point that the “pursuit of profit” by newspapers should not be overlooked, and “[i]t was crucial to the press that politics was profitable: the public was willing to pay for political news, speculation and discussion and this both set the parameters for newspaper development and helped provide its dynamic”. Factors affecting profitability were those already mentioned, such as prosecutions for seditious libel with the associated legal fees and fines if convicted, and increases in the cost of production including any rise in the stamp duties payable.

*Regulation of Newspapers*: Further impositions on the printing industry and on the Stamp Office were soon to follow. In 1798 legislation was enacted “for preventing the mischiefs arising from the printing and publishing newspapers and papers of a like nature, by persons not known, and for regulating the printing and publication of such papers in other respects” [38 Geo III c.78]. The Newspaper Regulation Act [*Parliamentary History, Vol. 34*, 1798, col. 1485-1486], prevented the printing or publishing of “newspapers or other papers containing public news or intelligence or serving the purpose of a newspaper” without prior delivery of an affidavit or affirmation to the commissioners of stamps. The affidavit or affirmation was to specify the “real and true names, additions, descriptions, and places of abode of all and every person or persons, who is and are intended to be the printer or printers, publisher or publishers, of the newspaper or other paper”. Proprietors were also to be named, together with their ownership shares in the newspapers and details of the title of the newspaper and the place of

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23 The quote, cited by Aspinall, is from PRO H.O. 42/49.
printing [38 Geo III c.78, Preamble, II]. Further affidavits or affirmations were required whenever a change of abode occurred or at the request of the commissioners of stamps. Where papers were published in the absence of an affidavit or affirmation, a penalty of £100 could be imposed on each occasion. The penalty for false or imperfect affidavits or affirmations was set as equivalent to that for willful and corrupt perjury [ibid., VII, VIII].

In addition to notifying the commissioners of stamps, newspapers were also required to contain “the true and real names” and places of abode of the printer(s) and publisher(s) and the place of printing, failure to do so attracting a penalty of £100 [ibid., X]. With effect from 1 July 1798, the printer or publisher of every newspaper or like paper was required to deliver to the commissioners of stamps, within six days, a signed copy of the paper. The penalty for failure to do so was also £100 [ibid., XVII]. Interestingly, the commissioners of stamps were required to pay the “ordinary” price for the paper.

The Newspaper Regulation Act also imposed penalties for publication of unstamped newspapers, being £20 for every paper not duly stamped [ibid., XVIII]. A £20 penalty also applied to persons in possession of an unstamped paper, and sending an unstamped paper overseas attracted a £100 penalty [ibid., XIX, XX]. A further penalty, a hefty £500, applied where “any person, during the continuance of the present war, shall knowingly and wilfully, directly or indirectly, send or carry, or endeavour to send or carry, or cause or procure to be sent or carried or do or cause to be done, or be in any manner concerned in doing or causing to be done, any act whatever, for or towards the sending or carrying, or for or towards the causing and procuring to be sent or carried, or with intent that the same should be sent or carried, any newspaper, or other such paper ... whether printed upon paper stamped or not stamped, out of Great Britain into France, Spain, or any other country not being in amity with his Majesty, at the time of such act done or permitted to be done” [ibid., XXI]. Any person possessing a newspaper with the intention of sending it to hostile countries could be summoned and examined by a justice of the peace to ascertain whether they had accomplices [ibid., XXII].

Another section dealt with the perceived threat of publication of invective allegedly having been published abroad: “And whereas matters tending to excite hatred and contempt of the person of his Majesty, and of the constitution and government established in these kingdoms, are frequently published in
newspapers or other papers, under colour of having been copied from foreign newspapers”. Any persons printing or publishing in England (not the whole of Great Britain) any such matter not having previously been published overseas, was, on conviction, to be committed to prison for between six and twelve months. The onus of proof was on the defendant, a reversal of normal criminal procedure [ibid., XXIV]. Finally, restrictions were placed on the provision of stamped paper [ibid., XXVI].

The focus of the Newspaper Regulation Act, 1798 represents a particularly interesting development, in that while it did not affect the assessment and collection of stamp duties, it imposed additional administrative requirements on a government department in order to achieve aims totally unrelated to revenue collection. According to Collett, “The object of these securities was not to bring a number of the opponents of the Government to utter grief, but to suppress all expression of discontent. Any man who carried on printing or publishing for a livelihood was actually at the mercy of the Commissioners of Stamps, when they chose to exert their powers” [1899, p. 14]. Unsurprisingly the Commons debate on this legislation was acrimonious. Commenting on the expected negative outcome of the legislation, Mr Jeckell said “This bill would make men of property and responsibility retire from newspapers altogether, and they would then fall into the hands of men of desperate fortune and low character. The consequence would be an increase in stead of a diminution of the licentiousness of the press.” The Attorney General, on the other hand, stressed that his object “was not to infringe on the liberty of the press, but to restore it” [Parliamentary History, Vol. 34, 1798, col. 1482].

The intention of the Act was to prevent writers and publishers evading the law by remaining anonymous. This point was made by Mr Ryder in the debate on the second reading of the Bill: “The proprietors of newspapers were always answerable by law; and this was only to compel them to come forward, and abide the event of a fair trial in a court of justice” [Parliamentary History, Vol. 34, 1798, col.1487]. It would seem that the law the proprietors were avoiding was not so much the payment of stamp duty on the material they were printing, although preventing tax evasion would undoubtedly have been a factor behind the provisions, but was more to do with the law of seditious libel, and perhaps even sedition. In terms of the censorship effects, Sir Francis Burdett made the following rather profound comment from the Opposition benches during the second reading debate: “A direct, open, violent attack upon the liberty of the
press, even in the actual servile condition of the public mind, might possibly rouse some degree of energy and spirit to oppose it; but this measure saps and undermines; and from not wearing the garb of violence, like the silent lapse of time, is so much the more certain in its effect” [Parliamentary History, Vol. 34, 1798, col. 1486]. Aspinall comments on the unfairness of imprisoning newspaper proprietors for publishing material about which they may have known nothing. He cites the case of one Perry, proprietor of the Morning Chronicle, who was fined £50 and spent three months in prison for a libel in an article which had been included in the paper without his knowledge [Aspinall, 1949, p. 38]. If censorship by stealth was a by-product of the stamp duty on newspapers, these regulations were also equally censorship in their effect.

In 1799 an act was passed with the primary objective of suppressing the activities of societies such as the LCS, which, amongst others, was named specifically [39 Geo III, c.79]. The Act reinforced the Seditious Meetings Act of 1795 by providing that “Every place of lecturing, debating, or reading, for the purpose of raising money, to be deemed disorderly, unless previously licensed”. This included every place where pamphlets, newspapers and other publications were read, such as coffee houses. The penalty was £20 for each offence [ibid., XV]. Every place licensed for the sale of alcohol was deemed to be licensed also for the reading of books, pamphlets and other publications, but would lose the license if one of the proscribed societies held a meeting there [ibid., XIV, XXI].

One of the principal thrusts of the 1799 Act was to restrict publications emanating from such societies. Now the onus was put on printers, and every person who owned a printing press, to give notice to the local clerk of the peace who, in turn, would issue a certificate costing one shilling. The clerk of the peace was then required to file the notice and send a copy to the Secretary of State. The penalty for using an uncertified printing press was £20 [ibid., XXIII]. These provisions applied the same penalty for those carrying on business as letter founders, and those who made or sold types for printing, or printing presses. These persons also had to keep an account in writing of anyone to whom letter types for printing, or printing presses, were sold.

24 The long title is “An act for the more effectual suppression of societies established for seditious and treasonable purposes; and for better preventing treasonable and seditious practices”.
25 See also Aspinall [1949, pp. 39-40].
These accounts were to be produced for any justice of the peace on demand [ibid., XXV, XXVI]. The name and address of the printer had to be printed on "any paper or book whatsoever" produced (regardless of whether it was to be sold or given away), and in addition, the printer had to keep a copy of every such publication and to write on it the name and address of the person who had employed them to print it. This went further than the 1798 Act which applied only to newspapers. The penalty for non-compliance was £20 [ibid., XXVII, XXIX]. Anyone selling, giving away (or even merely leaving exposed to public view) a printed paper without the name and address of the printer on it, or a carrying fictitious name and address, was to be taken before a justice to determine whether they had breached the Act.

It was against the tumultuous background outlined above that the various statutes relating to the press were passed in the late 1790s, starting with the increase in 1797 of the stamp duty on newspapers. Seen together with the range of overt attacks on press freedom in the form of the trials for seditious libel and newspaper regulation legislation, the increase in the newspaper stamp duty logically forms part of this thrust. Certainly this is the way it has been portrayed in various historical studies of the press.

THE 1797 INCREASES IN NEWSPAPER STAMP DUTY

As part of the 1797 budget, the Prime Minister, Pitt, announced a number of tax increases. During the Commons debate in April 1797, Pitt, who was also Chancellor of the Exchequer, expressed his anxiety over the selection of appropriate objects for taxation. He said, "In the confidence, however, which I have in the resources of the nation, I am not without anxiety, as to the choice which I may make of fit objects of further taxation. In the selection of those objects, I have been activated by the desire of making them fall as lightly as possible on the great sources of national industry and on the lower orders of people" [Parliamentary History, Vol. 33, 1797, col. 423].

Pitt targeted stamp duties generally as being preferable as a source

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26 It must be noted that reliance on published accounts of parliamentary speeches at this time is hazardous. While reporters were allowed access to the debates, they were not allowed to write anything down, and relays of reporters attended parliament and then later wrote their recollections for publication. Ministers were often also allowed access to their speeches prior to publication for judicious editing. See Barker [2000, p. 91] for some examples.
of taxation on the basis that they were "easily raised, widely diffused", and "pressed little against any one particular class, especially the lower orders of society, and at the same time ... was ample, was safely and expeditiously collected at a small expense" [ibid., col. 432]. In this he was echoing the views of a number of eminent commentators including Davenant and Adam Smith as noted earlier. He proposed the greatest increase to apply to consolidated stamp duties, that is those applicable to a range of different instruments and which had not been increased for some years, but also proposed an increase in the newspaper stamp duty, anticipating "a great deal of discussion out of doors" on this issue [ibid., col. 433].

For Pitt newspapers were to be considered as an item of luxury, and the newspaper stamp duty might "fairly be converted into an additional source of revenue without hurting the proprietors or editors, and without any oppression to the community" [ibid., col. 433-434]. The stamp duty on newspapers at the time was two pence, and most papers had an issue price of four pence. The increase proposed by Pitt, which was eventually imposed [37 Geo III c.90, II, III], was one penny halfpenny. This he suggested would produce £114,000 per annum in additional revenue. Bearing in mind that the original duty was one penny for a sheet of paper, increased by one halfpenny in 1757 and another one halfpenny in 1789, this increase was substantial in relation to the price of newspapers which could be expected to increase to sixpence halfpenny.

Pitt was concerned, however, that "the public should derive all the advantage of an addition to the price" [ibid] and so offered a discount to those newspapers sold for sixpence or less which only increased the price by the amount of the duty [37 Geo III c.90, XXXIII]. If priced at more than sixpence and the proprietors could satisfy the commissioners of stamps that the paper had been sold for more than four pence halfpenny for at least three months before the passing of this Act, the discount still applied, providing the increase was no more than the duty [ibid., XXXIV]. The discount, set at 16%, was also available to those paying £10 or more in duty at any one time [ibid., XXXV]. The old discount of 4% was still available to those who failed to keep their price at sixpence or below [ibid., XXXVII]. The old discount was introduced in 1789 to compensate proprietors for no longer being able to return unsold papers and receive a refund of the duty, a provision which was being abused [29 Geo III c.50, VII, VIII]. The amount was arbitrary, to represent lost or damaged papers.
The Opposition, as was usually the case, interpreted the increase in stamp duty on newspapers as an attack on press freedom. Mr Sheridan described the taxes as "frivolous and vexatious" and predicted that they would "prove oppressive and unproductive" [Parliamentary History, Vol. 33, 1797, col. 441]. He regarded the tax on newspapers "as a vital blow struck at the liberty of the press . . . by putting the information conveyed in them at a price beyond the reach of the majority of the public" [ibid.]. While the government justified the tax as being on an item of luxury, Sheridan scathingly retorted: "was the dismal catalogue of miseries which they now contained a luxury to those by whom they were read?" He further said that the tax would have the effect of destroying cheap publications "for the instruction or information of the public", implying that this was an ulterior motive of the government. Despite the Opposition's protests, the legislation was passed and the stamp duty on newspapers was raised to three pence halfpenny per half sheet or sheet. The pamphlet duty remained unchanged at two shillings.

Other luxury items were targeted in the same Act [37 Geo III, c.90]. Duties on gold and silver plate, either imported or made in Great Britain, were increased. The management of these duties was at the same time imposed on the commissioner of stamp duties, thereby adding to the burdens of this office [37 Geo III c.90, XVI, XVII, XVIII]. The stamp duties on certain deeds were also increased. These included, for example, bonds, bills of lading, passports, copies of wills and copies of deeds [ibid., Preamble]. Further examples of raising taxes on luxury items can be seen in 35 Geo III c.10 (passed in March 1795) which increased the duty on foreign wine and fortified wine, 35 Geo III c.12 (passed in March 1795) which increased the duty on foreign spirits, 35 Geo III c.13 (passed in March 1795) which increased the duty on tea, coffee and cocoa nuts (for chocolate) and 37 Geo III c.14 (passed in December 1796) which increased the duties on auctions, bricks, cocoa nuts, British and foreign spirits and tea (again).

Aside from Opposition rhetoric which castigated the increase in newspaper stamp duty as infringing the freedom of the press, no mention was made in the parliamentary debates of this being in any way a motivation for the increase. On the contrary, the stated aim of the Prime Minister was to raise additional funds without imposing additional burdens on the poor. Yet the portrayal of the increase in the stamp duty as being part of an overt attack on press freedom is consistently argued in many histories of the press.
DISCUSSION AND CONCLUSIONS

It can be seen from the foregoing account of the economic, social and political events of the 1790s that the government was besieged with difficulties, some of which threatened to destabilize the very nature of British society. The dissemination of anti-government propaganda by radicals and the activities of radical societies were the focus of the destabilization. It was natural that as a means of self-protection, and to preserve the political system as it was, the government should seek to curtail what it considered as the excesses of the reform movement. At the same time an expensive war was being fought, with the concomitant need for revenue raising. In relation to curbing the excesses of radicalism, including the dissemination of propaganda, this paper has demonstrated that there were many ways in which this was achieved in the 1790s. These varied from the trials and subsequent execution of radicals for treason, to trials for sedition and seditious libel. Even when recalcitrant juries refused to convict, the effect was to increase the concern of the government about the hold the radicals had on society. Another way to curb radical opposition was by statute, and a raft of legislation passed during the 1790s attempted to kill off the reform movement.

Of the situation after the 1799 Act Collet [1899, p. 16] said: “the Newspaper Stamp had now been imposed for eighty seven years, and Parliament had come to consider every printer as the raw material of a traitor”. In fact the newspaper stamp had nothing to do with the 1799 Act, and it is misleading of Collet to marry the two in the same sentence. It is noteworthy from this comment, and the earlier one with respect to the 1798 Act, that Collet apparently amalgamated the newspaper stamp duty and the two later Acts. Although he had a lot to say about the 1798 and 1799 legislation, he is unusually silent on the specifics of the 1797 increases in newspaper stamp duty. To roll the three statutes together as Collet does, supports his argument that the newspaper stamp was foremost a censorship mechanism.

As noted earlier, Collet, as Secretary of the Association for the Repeal of the Taxes on Knowledge, had his own agenda. At the start of his chapter entitled “The Newspaper Stamp”, Collet made a brief reference to the economic reasons behind the introduction of the duty in 1712, but the remainder of the chapter concentrates solely on the censorship aspects [1899, pp. 8-23]. A reading of the three statutes, however, shows clearly that the focus of the 1797 Act was entirely different from the later two.
The newspaper stamp duty increase was just one of many increases in stamp duty included in the 1797 Act, among many other tax increases in that same year. The overriding impression is that the function of that Act was to raise revenue, whereas the function of the later two Acts was to "prevent the mischiefs arising from the printing and publishing newspapers" and "for the better preventing treasonable and seditious practices" [38 Geo III c.78; 39 Geo III, c.79].

Brewer [1989, p. 72] suggests that the view of 18th century administration as corrupt and inept was initiated by 19th century reformers who misrepresented the extent of corruption in the interests of a reform campaign. We argue similarly that the view of the newspaper stamp duty as an abhorrent tax on knowledge was initiated by the campaign for its abolition and perpetuated by subsequent historians. Collet's comments on the late 1790s, are quoted by Maynard Salmon in her chapter entitled "Taxes on Knowledge". Maynard Salmon [1923, p. 187] made no comment about the need for Parliament to raise revenue to fund the Revolutionary and Napoleonic Wars. Maynard Salmon's views are clearly biased as her work is tellingly entitled, and her sympathies lie with the press. Holmes [1967, p. 32] and Williams [1948, p. 553] comment respectively, "... the imposition of a stamp duty of a penny a sheet in 1712 underlined official concern at the enormous potential power of the pen in a divided society" and "The intention of the Act was the suppression of libels". Smith [1979, p. 58] says "All official efforts to control the press centred upon special taxes which began with the Stamp Act of 1712, designed to curb production and confine circulations while providing revenue for further government activity in the press." Seibert [1952, p. 309] says that it appears that the principle objective was the control of "licentious schismatical and scandalous publications" and further that by diminishing profitability, publishers would be more "amenable to ministerial control" [1952, p. 312]. Even the eminent sociologist Jurgen Habermas, in his analysis of the public sphere, refers to the British newspaper stamp duty as a tax on knowledge [1989, p. 59, fn 7].

This is not to say that all historians accept without question the predominance of the censorship motive for the newspaper stamp duty. Wiles [1965, p. 18], for example, offers a different perspective:

27 See also Fox Bourne [1887, pp. 80-81]; Cranfield [1962, p. 39] and Dagnall [1994, p. 30].
It is easy to exaggerate the blighting effects of the Act for laying several Duties upon all Sope and Paper . . . and upon certain printed Papers, Pamphlets, and Advertisements . . . Those who have deplored the government's lack of wisdom and foresight in imposing what they call a "tax on knowledge" have said nothing about the equally discouraging consequences of the tax on washing. It is still commonly asserted that the tax was imposed in order to suppress adverse criticism of the government; but surely the main intention was to raise money. A government does not stamp out libel by making people pay a little more for their newspapers, any more than it stops people from smoking tobacco or drinking beer by taxing these commodities.

Certainly in the 1790s, the tax on newspapers was a minor vehicle compared with the other means of censorship for the government. Nonetheless, the conclusion seems inescapable that the stamp duty was used to some extent as a supplementary mechanism for placing fetters on the liberty of the press, and certainly this is the interpretation that the Opposition benches placed on the increases. However, it is a mistake, in some instances perhaps a deliberate mistake, for later commentators to conclude that this was the only reason for increases in stamp duty. It must be remembered (just as was the case when the newspaper taxes were first introduced in 1712) that this was also a period of enormous revenue needs to fund military activity. The tax was one of many introduced or increased over the course of the wars and it is equally possible that the main motivation for the increases in 1797 were purely fiscal. This is particularly evidenced by Pitt's acknowledged sympathy for the views of Adam Smith and his desire that the 1797 increase in newspaper stamp duty might "fairly be converted into an additional source of revenue without hurting the proprietors or editors, and without any oppression to the community" [Parliamentary History, Vol. 33, 1797, col. 433-434]. That this was not entirely political rhetoric was demonstrated by the discount in the legislation to keep the price of newspapers stable.

In analyzing this specific instance of an increase in tax during the period immediately before the introduction of income tax, we have highlighted the importance of contextual analysis coupled with use of primary sources to illuminate contemporary discourse. This methodology has enabled us to establish that there was more than one motive behind the increase in the newspaper stamp tax in 1797. In addition, we have shown that
the desire to impose censorship on the press, often assumed to be the main factor behind the increase, may in fact have been subsidiary to another more urgent need at the time - revenue raising.

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Book, Articles and Pamphlets


