

## **HISTORY OF TAX**

### **TAXES AND TAXATION IN THE HISTORIC LANDSCAPE - PROFESSOR CHANTAL STEBBINGS**

**23 February 2021**

On 23 February 2021, the Worshipful Company of Tax Advisers held another excellent History of Tax event, when Professor Chantal Stebbings (Professor of Law and Legal History, University of Exeter) returned to speak on the impact that taxes have had on the landscape, specifically on the built environment. Chantal has been a great friend to the History of Tax events, and it was a delight to welcome her back.

Chantal's talk looked at two aspects of the impact of tax on buildings - the deliberate use of architecture to promote a message about tax, and behavioural change as a result of specific taxes.

The mid to late 18th century saw the construction of a number of buildings in London for the administration of tax, for example, Somerset House and the New Custom House. These were purpose built and fulfilled a number of functions - they had the required space, were well lit, secure and safe from fire. However, it is the exterior of these buildings that conveys a message. They are large, imposing (when constructed Somerset House had the largest courtyard in Europe), dignified and, whilst in some cases decorated, they are not opulent. They give a sense of solidity, avoid the perception that tax revenues were wasted on unnecessary decoration, and clearly affirm the sovereign power of the state. In contrast, regional tax offices of the time were generally not purpose built, but were existing buildings that had been converted, reaffirming the perception that regionally taxation was consensual and adjudicated by peers of the taxpayers, rather than being imposed by central government.

Moving into the late 18th to mid 19th centuries, Chantal then considered substantive taxes and the impact that these had on the landscape. She focused on window tax and taxes on construction materials, notably brick and tiles, as well as stone and slate transported by sea between British ports. We are all familiar with buildings with blocked up windows to minimise the tax due (buildings with fewer than eight windows were exempt), but the impact of the tax also resulted in the disappearance of bay windows, turret and lancet windows as features of vernacular architecture of the time. Similarly, architectural styles for working and middle class housing were impacted by taxes on construction materials, which resulted in the use of different building materials (for example timber instead of stone or brick), the use of larger bricks (when the brick tax was imposed on the number of bricks used in construction rather than the dimensions of the bricks), and the use of poorer quality stone for construction. These taxes resulted in a uniformity of vernacular architecture, and were described as "taxes on taste". In 1851 the repeal of these taxes on construction materials gave architects greater freedom of design, enabling them to embrace more flamboyant styles, such as Gothic and Queen Anne revival.

Chantal illustrated her fascinating talk with many examples, and it is hoped that the walk that had been planned to accompany the talk can be rescheduled when circumstances permit.

The next History of Tax event is scheduled for 15 June 2021, when Tony Ring will talk about PG Woodhouse and tax.

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