

## **History of Tax – “Tax in Medieval City of London (1066 – 1500)”**

**Professor Caroline Barron**

**15 October 2018**

On 15 October 2018, Professor Caroline Barron gave a History of Tax talk on taxation in the medieval City of London in the magnificent surroundings of The Skinners’ Hall. Professor Barron, herself a Liveryman of the Skinners’ Company, is Emeritus Professor of History at Royal Holloway, University of London, and President of the British Association for Local History. Her research interests include late medieval British history, particularly the history of the City of London.

Professor Barron set the scene by considering the system of taxation in force in England during the period, which developed from feudal extractions in 1066, to a system of fractional taxes on moveable property from the late thirteenth century. London claimed special treatment and exemptions in relation to national taxes, and developed systems to pay fractional taxes to the Crown as well as for raising funds for specific civic projects. These projects, which included the new Guildhall, the wharf at Billingsgate and the restoration of London Bridge, were funded partly by benefactions and partly by levies on either the 24 Wards or the City Companies. The levy that was imposed during the siege of Rouen raised £94 18/- from 22 of the City wards, with the Aldermen contributing a similar amount.

The system of taxation in London was founded on the basis that the rich had a duty to help the poor, which was a motivating factor for paying the tax levied. Few disputes were recorded, possibly due to the social control inherent in the system of collection, as those charged with collecting the tax were often the neighbours of those contributing.

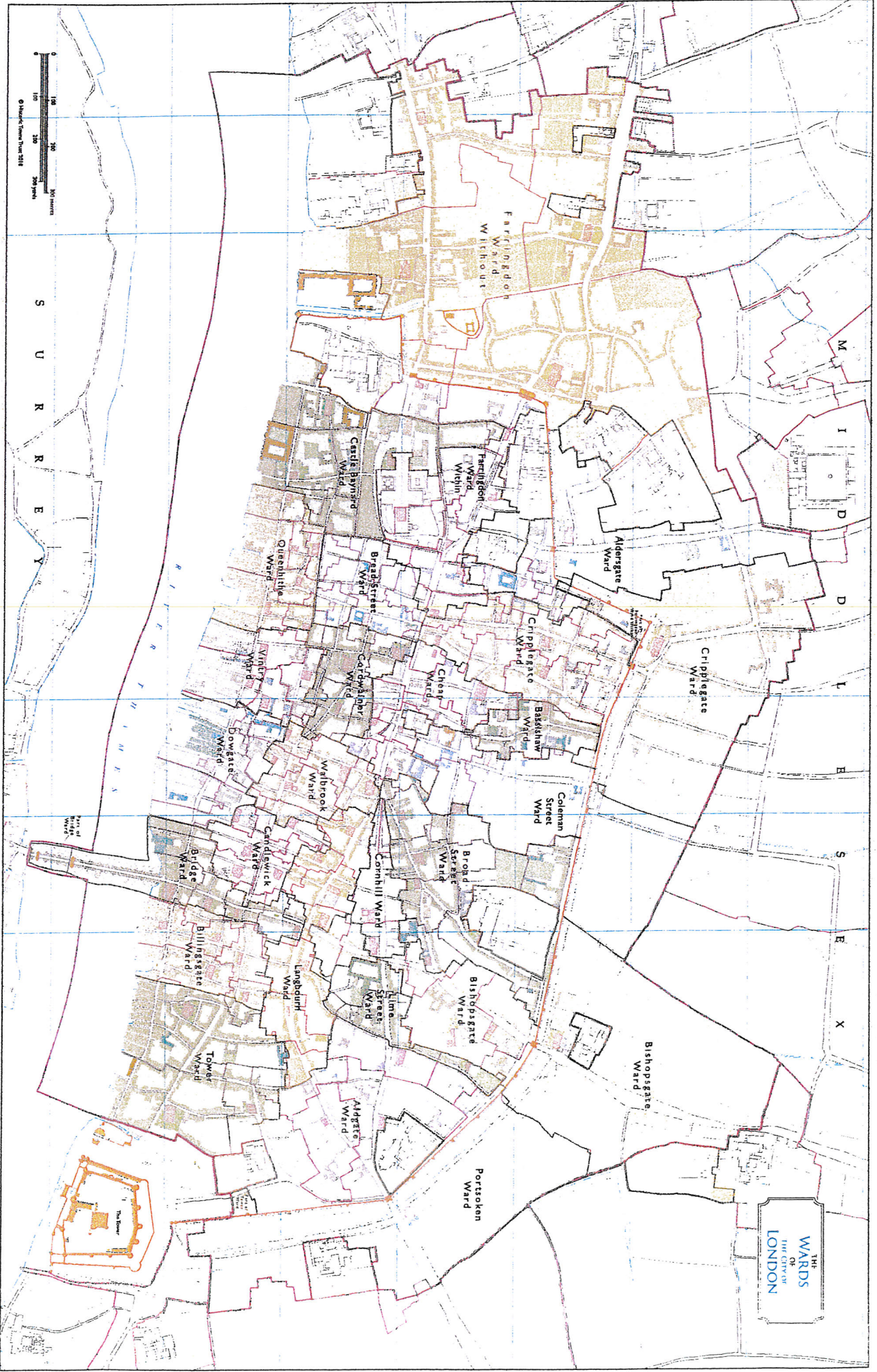
Professor Barron’s talk was a fascinating insight into the tax system that evolved in medieval London to support both national and local demands for money in a manner that appears to have been both efficient and non-contentious.

Professor Barron also gave those there the opportunity to buy “*A Map of Tudor London: England’s Greatest City in 1520* (ISBN 978-0-9934698-3-1 £8.99) which is a must-have for anyone with an interest in the City of London.

The next History of Tax talk will be on 26 February 2019, when Gottfried Schellmann will talk about the taxation in the Hapsburg Empire.

Caroline Turnbull-Hall

October 2018



From: A Map of Greater London [1520] reproduced by The Historic Towns Trust. (2018)

## Taxation Assessment in Medieval London: Examples

Ward	Quarter 15 <sup>th</sup> <sup>1</sup>	Allowances 1439 <sup>2</sup>	Allowances 1454 <sup>3</sup>
Tower	£11. 10s	£4. 10s	£5
Billingsgate	£8		
Bridge	£12. 10s		
Dowgate	£9	£1 10s	
Walbrook	£10	£1	£1 13s 4d
Candlewick Street	£4		
Langbourne	£5 5s		
Lime Street	10s		Half a 1/4d
Aldgate	£1 10s		
Portsoken	£2 5s	£1	15s
Bishopsgate	£5 10s	£1	£2 5s
Cornhill	£4		
Broad Street	£6 15s		
Vintry	£9	£2 10s	£4 16s 8d
Queenhythe	£5		
Castle Baynard	£3		
Cheap	£18 4s	£1 4s 8d	£5
Cordwainer	£18 4s	£5 10s	£5
Bread Street	£9 5s		
Farringdon Within	£13 10s	£1 10s	£1
Farringdon Without	£8 15s		
Aldersgate	£1 15s		
Cripplegate	£12 10s		£2 10s
Bassishaw	£1 15s		
Colman Street	£4 15s		15s 9 3/4d
<b>TOTAL</b>	<b>£186. 8s</b>	<b>£20 14s 8d</b>	<b>£28 15s 9 3/4d</b>
<b>To be collected</b>		<b>£164 13s 4d</b>	<b>£157 12s 2 1/4d</b>

<sup>1</sup> May 1440, Journal 3 f. 43

<sup>2</sup> 23 March 1439, 500 marks or a quarter fifteenth for repair of London Bridge, Journal 3 f. 12

<sup>3</sup> February 1354, Journal 5 f. 146v. Purpose of tax unknown.