

## Question text

Welcome to sli.do for the History of Tax event with Professor Chantal Stebbings. Please post your questions and comments here. You can also upvote other people's questions and comments that you particularly like and agree with!

<p>Chantal has a wonderful speaking voice - it reminds me of the shipping forecast. I could listen to her for hours. <b>Thank you, how kind.</b></p>
<p>I can see the window of my old office in the picture of Somerset House!</p>
<p>Weren't these buildings originally meant to counter-act smugglers? <b>Yes, certainly - the facilities and the appearance were all designed to ensure adherence to customs duties and address smuggling</b></p>
<p>i wonder if any inland revenue offices shared P<sup>O</sup>st Office buildings which were being rebuilt in the later 19th century - new book coming out by Frank Salmon on their design which has interesting parallels with your excellent talk. <b>I would be surprised if they didn't but I have not specifically come across it. There certainly was a common practice of different taxes sharing facilities – stamp distributors in particular often doubled up. Thank you for alerting me to the Salmon book – I'll read with interest.</b></p>
<p>Thanks for a great talk. Have you found any evidence of the opposite phenomenon of taxes being raised in order to fund public infrastructure? I read something interesting about rates being raised in Birmingham to fund sewers in the mid C19th but that's about as far as I've got! <b>Not taxes specifically, but rates yes.</b></p>
<p>Thank you, Chantal. I wonder if I may ask, please, how far 'back' you have gone in terms of the effect on the landscape, and the somewhat 'blurred' line between the landscape and 'things', such as factories producing goods subject to excise duties? <b>I have not gone back very much before the period I address tonight. I do wonder, too, how far – if at all - the stringent excise regulations affected the design of factories to permit inspection and viewing.</b></p>
<p>Would you entertain the suggestion that tax system's the single greatest impact on the architecture of London, albeit indirect, was when the tally sticks caught fire, indirectly leading to the building of the new Houses of Parliament, and all the symbolism which has flowed from that building? <b>Great link!</b></p>
<p>Are there any examples of excise taxes ad valorem on expensive building materials causing builders to choose cheaper design styles? <b>Yes, certainly speculative builders did.</b></p>
<p>Thank you. Your presentation recalled this allusion. 'Hark! Surely I hear voices! [says Frederic, the newly-fledged pirate, in WS Gilbert's 'The Pirates of Penzance' (1879)] Who has ventured to approach our all but inaccessible lair? Can it be Custom House? No, it does not sound like Custom House.' <b>I had forgotten that!</b></p>
<p>Can you fill in why the stone materials "transportation by sea" tax led to cheaper stone being used for Edinburgh (As you said) - was it an ad valorem transport tax and money saved by using cheaper stone ? or was it a case of using a more local stone? <b>The tax on stone and slate transported by sea was a customs duty and a heavy one – some 20% of the value of the stone. It always strikes me that in Edinburgh there is a mismatch that I need to work out – generally building in stone in Scotland was common, even for domestic buildings, because it was plentiful. And yet the professional press is full of complaints as to quality relating specifically to building in Edinburgh. I expect somewhere in the architectural history literature this is addressed, but I did not take it further.</b></p>
<p>Am I right to remember that the building of the Lord Mayor's residence , the Mansion House, in the city of London being funded by specific taxes? <b>I had heard that but am not aware of the details.</b></p>
<p>Did the inhabited house duty have a noticeable effect on the landscape? <b>Not so much on the external appearance of houses, but certainly on the internal design.</b></p>
<p>I believe that if two windows were just a few inches apart they were counted as one for taxation purposes, so it encouraged windows to be moved together in existing facades, or deliberately paired in new designs. <b>If two windows in the same frame were 12 inches apart, they counted as two windows. That did allow some scope for experimentation in design.</b></p>
<p>Very interesting. I'm interested by the late points regarding the impact of taxes on behaviour - at what point did legislators start to incorporate that type of consideration into the laws (e.g. duties on alcohol/tobacco/sugar, and incentives like capital allowances and R&amp;D relief)? <b>The British fiscal system had a difficult history in this respect. Until the 20<sup>th</sup> century, whenever an attempt was made to use a tax to regulate a specific behaviour or use of a commodity, it usually went wrong – starting with the gin tax in the early-mid 18<sup>th</sup> century which was a disaster and ended up encouraging gin drinking. There were many other attempts (hackney carriage tax to regulate traffic congestion, dog tax to regulate stray dogs, medicine stamp duty unintentionally to regulate quack medicines) – in all instances regulation failed until it was separated from the revenue-raising tax. Tax, it was said, should not be an instrument of police. Its successful use to regulate is a modern phenomenon.</b></p>

<p>Chantal - the anonymous question on Post Offices was me. Frank's book is not yet out - I read a draft in mss, and it is in production soon. <a href="http://britishpostofficearchitects.weebly.com/1899---victoria-street.html">http://britishpostofficearchitects.weebly.com/1899---victoria-street.html</a> Liverpool Custom House and GPO shared buildings at one time. Thanks – I'll look out for its publication in due course.</p>
<p>Did the clock tax have an effect. I think the tax on clocks was part of Pitt's tax on timepieces, and it failed completely – it pretty much destroyed the watch industry and was quickly repealed.</p>
<p>Is there a noticeable difference between buildings constructed before 1849, under the brick and tile tax and window tax, and those from 1852, once both taxes had been abolished? What about local differences, eg buildings in say the Cotswolds constructed of local stone? Some historians of the use of brick say that the tax did not have a huge effect in terms of use of brick, but did in terms of decoration. And when slate tax was repealed there was a surge in their use instead of taxed tiles. So overall differences can be discerned. And a constant source of complaint is the effect of the taxes on vernacular architecture, removing the differences between the various parts of the country. So local stone would continue to be used where easily available, but roofing could change, for example.</p>
<p>Thank you for a very interesting talk - especially the impact of Window tax! I wonder though if one of the significant impacts of tax on the landscape was the break up of many landed estates thanks to Estate Duty demands, particularly post-WW1? Yes, absolutely – that is a huge and important area which needs to be addressed.</p>
<p>I understand from a wallpaper historian that paper duties affected interior design for a long period. That is interesting – and shows the unexpected reach of tax!</p>
<p>Thank you very much for a very enjoyable and informative talk Chantal - interesting to speculate how window tax avoidance would be countered under today's General Anti-Avoidance rule 😊 Indeed!!</p>
<p>Blind windows were often part of the design to keep the elevations symmetrical rather than being blocked up later, but the tax may well have influenced the designing in of blind windows to avoid additional tax. So they are not always blocked up at a later date. Yes, it is true that we can't always assume that a blocked-up window was a result of the tax. As you say, there were design imperatives, and I have also read that a certain amount of snobbery came into it too – so many windows that some must be blocked up.</p>
<p>Thank you for a fascinating talk. What is Chantal's equivalent likely to be saying in 200/300 years' time about the message imparted by 13 anonymous regional HMRC centres? They would be screaming accessibility I think.</p>
<p>The building of St Pauls was funded by a tax on coal coming into the pool of London, I think</p>
<p>2 Houses in Leinster Gardens in London with NO windows at all..... but not for tax reasons.....</p>
<p>The Mansion House was partly funded from a fund built up by fines levied on Aldermen who refused to serve the office of Lord Mayor / Sheriff - from Andrew Gillett That answers the question above, thank you.</p>
<p>Could you explain why bay windows fell out of favour? Would they not count as just one window? They didn't because they were caught by the 12" rule – generally the width of the pillars on either side of the central window was more than 12" (I understand structurally that had to be so) and so the whole thing would count as 3 windows – and paying for 3 windows to light just one room was regarded as too much. So the rules effectively excluded their use.</p>
<p>Are the Leinster Gardens properties actually fake facades hiding the tube line?</p>
<p>What sort of architects were invited to design these buildings? I gather that they were well thought of. Some were chosen by open competition, but often the work was given to the architect of the Board of Works.</p>