

The following squib is from the Anti-Jacobin, March 19, 1798. It illustrates the long history of complaints about what would now be described as tax avoidance.

It concerns Hugh Smithson (who assumed the name Hugh Percy) 2nd Duke of Northumberland (1742-1817). It appears that the Duke:

- (1) avoided powder tax by instructing his servants to stop using powder, and
- (2) claimed a deduction for his eight children from the Triple Assessment, the immediate forerunner of the Income Tax, under section 14 Taxation Act 1798, which provided:

XIV Persons having more than four Children under 21 Years' old, maintained by them, to be entitled to certain Abatements on Appeal and Proof; viz. for 5, 6, or 7, 10 per Cent.—8 or 9, 15 per Cent.—10 or more, 20 per Cent. on the Amount of the additional Rate.

XIV. Provided also, and be it further enacted, That any Person having more than four Children of him or her, or of his or her Wife or Husband, or of both of them, born in lawful Wedlock, being respectively under the Age of twenty-one Years, and maintained by such Person at his or her Expence, shall be entitled to the respective Abatements following, over and above any other Abatement to which such Person may be entitled on the Ground of his or her Income; that is to say, Any Person having more than four such Children, and not amounting to eight such Children, shall have an Abatement at the Rate of ten Pounds per Centum on the Amount of the additional Rates or Duties hereby imposed; any Person having eight such Children and not more than nine such Children, an Abatement after the Rate of fifteen Pounds per Centum on such Amount as aforesaid; and any Person having ten such Children or more, an Abatement after the Rate of twenty Pounds per Centum on such Amount; which Abatement shall be allowed by the respective Commissioners for executing this Act, upon Appeal, and Delivery of a Declaration stating the Number of such Appellant's Children, and on Proof made, to the Satisfaction of the said Commissioners, of the Truth of the Matters contained in such Declaration; and the said Commissioners shall cause the Assessment to be amended, as the Case shall require.

The author evidently considered that the relief had been intended for, and should only be claimed by, (relatively)¹ poor individuals with a large family; though that is not expressed stated in the legislation. The Duke was one of the richest men in England.

FOR the authenticity of the enclosed Ballad we refer our readers to a volume of MS. Poems discovered upon the removal of some papers, during the late alterations which have taken place at the Tax-office, in consequence of the Reports of the Finance Committee.

It has been communicated to our printer by an ingenious friend of his, who occasionally acts for the Deputy Collector of the Parish of St. Martin in the Fields ; but without date, or any other mark, by which we are enabled to guess at the particular subject of the composition.

CHEVY CHASE.

GOD prosper long our noble king,
Our lives and safeties all :
A woeful story late there did
In Britain's Isle befall.

¹ Those with an income of less than £60 were exempt.

DUKE SMITHSON, of NORTHUMBERLAND,
A vow to God did make,
The choicest gifts in fair England,
For him and his to take.

“Excise and Customs, Church and Law,
I’ve begg’d from Master ROSE ;
The Garter too but still *the Blues*
I’ll have, or I’ll oppose.”

“Now God be with him,” quoth the KING,
“Sith ‘twill no better be;
I trust we have within our realm
Five hundred good as he.”

And soon a law like arrow keen,
Or spear, or curtal-axe,
Struck poor DUKE SMITHSON to the heart,
In shape of *Powder-tax*

Sore leaning on his crutch, he cried,
“Crop, crop, my merry men all ;
No guinea for your head I’ll pay,
Though Church and State should fall “.

Again the Taxing-man appear’d-
No deadlier Foe could be;
A Schedule, of a cloth yard long,
Within his hand bore he.

“Yield thee, Duke Smithson, and behold
The assessments thou must pay;
Dogs, horses, houses, coaches, clocks,
And servants in array.”

“Nay,” quoth the Duke, “in thy black scroll
Deductions I espye
For those who, poor, and mean, and low
With children burthen’d lie.

“And tho’ full Sixty Thousand Pounds
My vassals pay to me,
From Cornwall to Northumberland
Through many a fair County;

“Yet England’s Church, its King, its Laws,
Its cause I value not;
Compared with this my constant text-
A penny saved, is got.

“No drop of Princely Percy’s blood
Through these cold veins doth run
With Hotspur’s Castles, *blazon*, name,
I am still *poor* Smithson.

“Let England’s youth unite in arms,
And every liberal hand
With honest zeal subscribe their mite,
To save their Native Land:

“I at *St Martin’s* Vestry Board
To swear shall be content,
That I have children eight, and claim
Deductions, ten per Cent”.²

God bless us all from factious foes,
And French fraternal kiss;
And grant the KING may never make
Another Duke like this.

² The deduction for 8 children was 15%; either the author did not know the tax position (another common feature of contemporary debate) or perhaps he wrote 10% to fit the scansion.