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KING JOHN'S TAX INNOVATIONS – EXTORTION, RESISTANCE, AND THE ESTABLISHMENT OF THE PRINCIPLE OF TAXATION BY CONSENT

Abstract: The purpose of this paper is to present a re-evaluation of the reign of England's King John (1199–1216) from a fiscal perspective. The paper seeks to explain John's innovations in terms of widening the scope and severity of tax assessment and revenue collection. In particular, the paper seeks to highlight the significance of Hubert Walter as the king's financial adviser. He exercised a moderating influence in the first half of John's reign and was the guiding hand in the successful introduction of innovative measures designed to increase revenues. These became extreme after his death in 1205, when John lacked his counsel. It is further suggested that the Magna Carta was a direct reaction to such financial severity. Many of the clauses in Magna Carta refer specifically to John's tax innovations and severity. Linked to this, the paper argues that these events were critical to the establishment of the principle of taxation by consent. As a result of the innovative and extreme nature of John's fiscal measures, it is our contention that John is a significant influence in moving away from deep-rooted feudal systems to the beginnings of what we would now understand as a national taxation system. This occurred against the background of a period of transition in state finance from a domain-based to a tax-based state.

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INTRODUCTION

The aim of this paper is re-examine the reign of King John (1199-1216) in terms of revenue raising, with particular reference to the innovative, and often severe, taxation measures implemented during these years to widen the scope of assessment and collection. The paper aims to show how the genesis of the Magna Carta lay in resentment of the barons towards John's fiscal exactions, which, after the loss of Normandy in 1204 and the death of his key adviser, Hubert Walter in 1205, were perceived as excessive. The Magna Carta's clauses refer explicitly to John's fiscal exactions and the resentment felt against them. Emerging from this negative reaction was the concept that taxation required the consent of those upon whom it was imposed, representing a significant step away from feudal systems.

John's reign corresponded with an important period of financial history for several reasons. During the 12th and 13th centuries, most European states experienced a period of transition from a domain-based state to a tax-based state¹ [Ormrod, 1999, p. 38], with a clear move towards establishing the state on an economic foundation separate from its ruler [Swanson, 1999, p. 100]. This reflected the extent to which revenues derived from lands and possessions under a ruler's personal control ceased to be sufficient to finance the activities, particularly military, and ambitions a ruler wished to pursue. The need to raise additional revenue increasingly necessitated resort to state sources of finance of which taxation was the most important [see Frecknall Hughes and Oats, 2004, p. 204]. This transition is important for understanding the context of John's reign as expenditure requirements prompted John to engage in a series of innovations in terms of widening the scope and severity of tax assessment and revenue collection.

John's need for additional finance was occasioned by several factors. The one usually given most prominence was the loss in

¹A domain-based state is one where its ruler relies solely on income from his own, personally administered lands and property to sustain him and his government. A tax-based state is one where such personal income is supplemented, if not superseded, by income from taxes raised from property other than that directly owned by the ruler (e.g., on church property or on trade). Strictly, in England at this time, the Crown ultimately owned all land but did not administer or receive revenues directly from all of it. Such revenues were claimed by the tenants-in-chief (the barons) to whom land had been given for services rendered, etc. For a comparative overview of the emergence of the tax state in medieval England and France, see Levi [1988].

1204 of Normandy and its attendant revenues² at a time when wars with France, fought on the continent to retain control of hitherto English-ruled states, were endemic.³ A second factor was the continuing development of the machinery of government, begun especially under Henry II, which required more paid officials, a trend continued into the 14th century [Waugh, 1997, p. 58]. The complexity of government in the period is reflected in the increasingly detailed financial records which have survived.⁴ A third factor was the continuation of some of the expensive policies begun by Richard, John's brother and predecessor, such as the cost of maintaining castles [see Barratt, 1999, p. 86]. Moreover, it should be remembered that as Richard too had needed exceptional funds for his leadership of the Third Crusade, and then for his ransom when captured and held by Duke Leopold of Austria on his return, John inherited a realm with considerably fewer resources than might otherwise have been expected.

John's willingness to push the boundaries of what was acceptable, both in terms of attempts to rack up income from a more intense exploitation of existing taxes and the creation of new sources in the period after the loss of Normandy in 1204, can also be attributed to the death in 1205 of Hubert Walter, who, as the king's chief financial adviser, had hitherto exercised a considerable moderating influence on John's revenue-raising activities. Walter was a key figure in state finance during this

²See Powicke [1960] for a detailed history of the loss of Normandy. In addition to the loss of revenues, it was ensured that John was physically present in England for the years after 1204. The extent to which the measures of 1204 and after are attributable to his actual presence is arguable, but he was at least available to be involved in a way that, for example, Richard I could not be. Richard was only present in England for about six months of his ten-year reign.

³for example, the need to raise scutage in the years 1204-1206

⁴These records include Pipe Rolls (essentially audit documents), Rolls of Letters Patent, Rolls of Letters Close, Rolls of Charters, and the Rolls of the King's Household (*Curia Regis*), all aimed at keeping track of different material, for example, debts to the crown [Warren, 1997, pp. 125-135]. They are referred to as "rolls," as records were written on pieces of vellum, joined together and rolled up. For a discussion of the emergence of these and other written records, see Clanchy [1979]. The extant records are available in their original form in national/local collections, such as at the National Archives (formerly the Public Record Office) at Kew in London. Most are also published in sets of volumes which are available in any good history library. The Pipe Roll Society in the U.K. is dedicated to publishing such records by reference to regnal years. However, the records are predominantly written in medieval Latin, which makes them difficult to deal with other than by the specialist historian or classical scholar.

period, first under Richard I as justiciar⁵ (1193-1198) and then as John's chancellor (1199-1205). He was also Archbishop of Canterbury. Warren [1997, p. 134] suggests that John was willing to listen to advice from Walter which is significant since John asked him to be his chancellor, an office he held until his death. It is more than likely that Walter's considerable experience in serving John's father, Henry II, and brother, Richard I, guided the fiscal policies adopted in the early years of John's reign. Since he knew what would work and what was likely to be least resisted, there is evidence of a careful hand behind measures before 1204. Under his aegis, John successfully attempted a number of innovative revenue-raising measures, but after Walter's death, John's approach to revenue collection changed radically and was increasingly perceived as extortion. While many historians note the significance of the loss of Normandy in altering the character of John's rule in England, few accord the same significance to the death of Hubert Walter as an adviser. We contend, however, that this event was even more important. We argue that the change was largely influenced by the absence of Walter's moderating influence.

Not surprisingly, John's fiscal ambitions, and the means by which he pursued them, provoked considerable resentment, an accumulation of grievances that was instrumental in precipitating the rebellion of barons that culminated in the famous Magna Carta.⁶ Taking advantage of John's series of military reverses at the hands of the French, the disaffected barons, with the support of a number of bishops, organized an armed rebellion. The purpose was not to replace John, but rather to force him to agree to limits on his royal authority, to refrain from abusing his feudal rights, and to observe the rights of others as enshrined in law when dispensing royal justice. Rightly recognized as a major step towards establishing the pre-eminence of the rule of law over the exercise of the king's will, this aspect of Magna Carta has resonated down the centuries and across different countries. However, it is less appreciated that Magna Carta was largely concerned with a detailed redress of the fiscal abuses which the barons believed John had perpetrated. Most significant of all, Magna Carta (clauses 12 and 14), recording John's promise not

⁵The justiciar was the chief minister of justice to the Norman and early Angevin kings (see footnote 35 for the meaning of "Angevin"). His power was second only to that of the king.

⁶The version of the Magna Carta referred to here is that in Appendix B of Warren [1997, pp. 265-277].

to levy the taxes of "scutage" and "aid" without the "common counsel" of the kingdom, established the requirement, however rudimentary, of the need for consent to taxation.⁷

Previous examinations of state finance in this period have not fully explored these issues or the direct link with Magna Carta. For example, Mitchell [1914] takes a very detailed approach to medieval taxation under John and Henry III, while Barratt [1999, 2001] is concerned with quantifying tax revenues under both Richard and John and is less concerned with the underlying rationale for the exactions. Ormrod [1999] focuses on the much wider issues of the rise of the fiscal state over an extended period and does not consider John's reign in detail. Harriss [1975], however, does stress the importance of public consent to taxation as an outcome of Magna Carta, but he does not examine individual clauses since his investigation of public finance really begins at 1217. These studies are also located firmly in the mainstream history tradition as the significance of the available records remains largely unexplored in the accounting and financial history literature.

In the accounting history literature, little has been written about medieval accounting practices. In 1966, Jack [1966, p. 158] published a seminal paper in which she considered the neglect of medieval records by historians based on the false assumption that they were inferior to later double-entry accounts and in some way inefficient. She ably demonstrates, however, that medieval accounts served their purpose of control, and as public accounts "kept because it was necessary to settle affairs between one man and another, whether the two were King and subject, man and servant, fellow servants or independent individuals." Noke [1981], after examining 13th century accounting practice in lay and ecclesiastical estates, also concludes that medieval accounts served their purposes of accounting and control, as well as some forecasting, although they were not able to cope well with complex series of transactions. He focuses on the diffusion of techniques of written account keeping from the Royal Scaccarium⁸ to estate administrators. Despite these studies, subsequent accounting history has continued to pay relatively little regard to medieval and earlier accounting practices albeit with some notable exceptions [e.g., Hoskin and Macve, 1986; Bryer, 1994; Harvey, 1994; Macve, 1994; Oldroyd 1995, 1997; Scorgie, 1997; McDonald, 2005].

⁷following Bartlett [2000, pp. 64-67]

⁸Scaccarium is a commonly used Latin term for Exchequer or Treasury.

More recently, a series of papers has been published concerned with the Domesday Book and its significance. Although Domesday has been widely discussed in other branches of historical literature, recent scholarship shows the value of an analysis from an accounting perspective. The context of Domesday compilation has permitted re-evaluations of its significance. Economic historians McDonald and Snooks [1985] posited that the tax levied in Domesday England was not arbitrary, but was in fact correlated with ability to pay. Godfrey and Hooper [1996, p. 38] brought the debate to the accounting history literature arguing that Domesday was a “multidimensional document combining accountability and decision making.” Significantly, they highlight the importance of the social and political contexts, noting that the Domesday survey occurred during a period of potential military conflict and, therefore, heightened fiscal need. McDonald [2002] extended the consideration of Domesday within the accounting literature with the novel approach of using a regression analysis to examine the distribution of the tax burden in Essex, finding significant differences by hundred,⁹ and concluding that the differences could be, in part, attributed to administrative practices.

If studies of medieval accounting are still rare, this is even truer of taxation studies [Lamb, 2003]. Although there is evidence of a growing interest in tax and its relationship with accounting within the accounting history literature, most extant studies deal with later periods, e.g., the 18th [Crum, 1982; Kozub, 1983; Oats and Sadler, 2004] and the 19th [Lamb, 2001, 2002; Oats and Sadler, 2007] centuries. Earlier periods were examined by Jose and Moore [1998] on Biblical taxation and Ezzamel [2002] on ancient Egyptian tax assessment and collection. To date there is very little examination of taxation in the medieval period. This paper seeks to remedy this shortfall by considering taxation and accounting practices in a key period of medieval history, the causes of change, and the dramatic consequences that resulted.

From our review of accounting and taxation practices in John's reign, we conclude that there is a clear track from experimenting with new means of tax sources to what was regarded as extortion, specifically leading to Magna Carta wherein particular clauses provide evidence of the grievances arising from John's measures. Of 61 clauses, well over half contain references to fis-

⁹A hundred is a community measure, a division of a county supposed to contain a hundred families.

cal grievances,¹⁰ indicating a deep dissatisfaction about the way sums of money were levied or goods/financial rights arbitrarily seized by the Crown. It is not usual to look at Magna Carta in this light as it is frequently cited as a source document for basic human freedoms as the outcome of a well-known political/constitutional conflict between John and his barons [e.g., Bryce, 1917, pp. xii-xiii; Carpenter, 1987, p. 69; Reynolds, 1997, p. 12]. Though its importance should not be underestimated, it is dangerous to see it as a document apart from its own time [Holt, 1992, chapter 1, *passim*, p. 188; Clanchy, 1998, pp. 139-140]. We contend that the underlying rationale for its existence was essentially financial.

The paper proceeds as follows. In the next section, we briefly describe the key sources of revenue in the medieval period. Following that we examine the changes that were made under King John with emphasis on those occurring in the second part of his reign, which we argue were aberrant in the sense that they moved from innovation to extortion, unchecked by Hubert Walter's moderating influence. In the third part, we consider Magna Carta as the outcome of rebellion against John's excessive fiscal exactions. The final section presents our conclusions.

MEDIEVAL REVENUE RAISING

Most writers [e.g., Mitchell, 1914] consider that royal revenues in the 12th century may be classed as ordinary and extraordinary. Mitchell [1914, p. 1] lists the ordinary revenues as follows:

- the county farm, a fixed sum paid by the sheriff for the privilege of farming the revenue of the royal domain and the fines of the local courts;
- amercements ("fines" in the modern sense of the word) imposed by the king's justices for violation of the law;
- the *firma burgi*, a lump sum paid by certain towns for the privilege of farming the town revenues (which worked in a similar manner to the county farm);

¹⁰There are 23 clauses out of the 61 which do not have such direct references, but, even then, there is arguably a financial grievance underlying some of them; e.g., clause 35 referring to standardization of weights and measures; clause 39 containing a reference to "disseising" (seizure of goods) of freedmen; clause 48, dealing with the removal of "evil customs" by sundry officials; and clause 49 dealing with return of hostages.

- the income from feudal incidents,¹¹ reliefs, marriages, wardships, escheats, etc.; and
- fines or oblations (offerings), payments to the king for such privileges as permission to marry a certain person, the custody of the lands of minors, the bringing of cases into the king's court, the delaying or expediting of a trial, and the grant and confirmation of charters (some of which overlapped with feudal incidents)

To this list should be added:

- income from the royal forest

Amercements, feudal incidents, etc., and fines/oblations may be termed "incidental" income as the events which gave rise to them depended on unpredictable events. While income would always arise from such events, the sources or events giving rise to them could not be guaranteed. The ordinary revenue, collected every year through the normal processes of government, funded the ruler and his activities. If the ordinary revenue was insufficient, then additional contributions were sought. These additional contributions constituted extraordinary income, extraordinary because they were not levied every year and required new collection machinery to administer them. Mitchell [1914, pp. 1, 13] itemizes these additional contributions:

- the aid on the knight's fee, called also scutage or shield money (see below for a detailed definition);
- carucage, levied on a unit of plough land called a carucate;
- tallage, levied on the towns and domain lands of the Crown;
- *dona* or *auxilia*, taken from Jewish or other money lenders, prelates, and religious houses; and
- the tax on movables

To this list should be added:

- church revenues which John received between the years 1208-1214

¹¹"Feudal incident" is a general term to refer to certain issues often concerned with inheritance or the devolution of property, such as a widow's right to regain her dowry on the death of her husband and an heir's succession to his father's estate for which a sum (a relief) was payable. A woman or heir to property did not necessarily have the right to marry without the king's permission and might have to pay to be able to do so. Estates of underage heirs might be assigned to a trustee in wardship until the heir became of age. An escheat is an estate which has reverted to an overlord for lack of an heir or because of a felony. Persons could pay sums to acquire wardships and estates in escheat. There is no hard and fast rule about the use of terminology here (see also, later discussion of "fine").

All of these revenue-raising devices with the obvious exception of the appropriation of church revenues had existed under Henry II and Richard or even before. There is a sense in which some of the measures do not appear easily classifiable as taxes. For example, farming the royal domain could appear to some more like rent collection. This raises potentially unresolved questions about how to define a tax. Nevertheless, for this paper, all revenue-raising devices are considered the equivalents of tax measures. In the following section, we describe the most significant of these forms of taxation, highlighting the changes that occurred under King John.

WIDENING THE SCOPE AND SEVERITY OF REVENUE COLLECTION

In order to examine the extent and nature of these changes in the use of tax, we consider nine sources of revenue: the county farm, the royal forest, scutage, carucage, tallage, *dona* or *auxilia*, the tax on movables, and incidental revenue sources. Peculiar to John's reign, in addition, we consider the appropriation of church revenues. In general, John, initially guided by Walter, developed three main ways to increase revenue. First, an already accepted basis of assessment was widened by the use of an "add-on" to an existing revenue source as in the case of the county farm and scutage. Second, rates were raised or a tax collected more frequently (e.g., scutage and tallage) which, when unchecked, were felt to be extortionate.¹² Third, John was opportunistic, particularly in the appropriation of church revenues.

The County Farm: Ordinary revenue from shrieval (sheriffs') accounts is described by Barratt [2001, p. 637] as the "backbone of English state finance." Warren [1987, p. 151] observed:

...Each sheriff on taking office agreed to pay a lump sum in respect of the revenues from the relevant lands

¹²An outstanding example of this extortion, in relation to a feudal incident, was John's asking the "fantastic" [Warren, 1997, p. 183] bride-price of 20,000 marks (one mark was roughly two-thirds of an English pound sterling) for his former wife, Isabelle, Countess of Gloucester, which Geoffrey de Mandeville was compelled to pay to marry her. Even £1,000, a much lower sum, was felt to be high. Perhaps unsurprisingly, Geoffrey is one of the barons involved in the Magna Carta and was a suretor. However, the reason why John demanded so high a price probably has its roots in a quarrel so that the full truth can never be known [Nor-gate, 1902, pp. 289-293].

in the shire, and himself collected the rents or let the manor out to farm. The difference was his profit.

In 1189, at the beginning of his reign, Richard I auctioned off the sheriffdoms to the highest bidders as a means of increasing revenue [Warren, 1987, p. 152; Gillingham, 1999, pp. 114-116], but the more usual way of obtaining increased revenue, as introduced by Henry II, was charging the sheriff an increment in addition to the farms.¹³ It would have been too radical to try for a complete re-assessment. Harris [1964, pp. 532-533] explains:

One solution of this problem would have been to assess new farms of the shires, but this may have seemed too serious a breach of a customary assessment. Instead, a number of increments had been imposed. These were fixed annual payments of round-figure sums, accounted for separately from the farms.

However, an attempt was made in 1194, when Walter was Archbishop of Canterbury and chief justiciar to Richard I, to enquire more exactly into the profitability of the royal domain by commissioning itinerant justices to make enquiries [Warren, 1987, p. 153, quoting *English Historical Documents*, Vol. III, pp. 304-305].

In 1204, John began an experiment designed to increase his revenues from the English shrievalties [Harris, 1964, p. 532]. While there is no absolute proof, it is most likely that this was originally one of Walter's ideas.¹⁴ The precise nature of the experiment remains unclear. It may have been an attempt to exact a further increment, referred to as a profit or profits (*proficuum*); a new system of collecting the existing increment, which, conceivably, could have been re-named *proficuum*; or a combination of both. It appears that many existing sheriffs were dismissed and succeeded by individuals called *baillivi*, who were required to account as custodians (instead of as farmers) for a variable amount over and above the standard farm. This meant that the custodian had to account for his income and expenditure on an item-by-item basis. This procedure seems to have applied to this variable element only; the farm itself was untouched. Rendering

¹³Warren [1997, p. 38] comments that in Richard's reign "[e]verything was for sale – privileges, lordships, earldoms, sheriffdoms, castles, towns, and suchlike."

¹⁴Walter's main biographers, Cheney [1967] and Young [1968], attest to his administrative skills and diplomatic talents. If such ideas are not attributable to him, then to whom might they be attributed since there was no person of similar talent or experience or of sufficient standing and authority at the time?

account on an item-by-item basis was customary in the case of the administration of escheated lands and others temporarily in the king's hands. There is little evidence as to how profits themselves were assessed or how the custodianships actually worked. Harris [1964, p. 536] cites evidence to show that the *baillivus* was becoming "a paid official with an expense account." For example, in 1215, it was stated as right that Peter fitz Herbert should receive expenses for custody of Yorkshire and its royal castles because he was answering for his profits.¹⁵

Warren [1987, p. 153, 1997, pp. 152-153] and Painter [1949, p. 120] consider that the experiment was a success in boosting revenues in the early years of John's reign but that it foundered from about 1208. However, Harris [1964, pp. 538] disagrees, based on the Pipe Roll figures for 1209-1212, arguing for continued success up to 1213 or 1214. Yorkshire was placed under custody in 1209, which significantly increased income. In 1209 as well, the shrievalties of Cambridgeshire and Huntingdonshire, Devon, Essex and Hertfordshire, Hampshire, Lincolnshire, Rutland, Sussex and Warwickshire, and Leicestershire went over to the custodian system. In fact, all except Devon, Essex and Hertfordshire, and Rutland were returning to the system after a previous abandonment.

The picture emerges of a new system gradually being put in place, perhaps running in tandem with the old, but aiming to supersede it. This is not to deny that in some cases it failed to work or that it was unpopular. Some sheriffs made offers of money so as to be relieved from implementing the system, and sometimes the Exchequer failed to make sheriffs produce any accounts.¹⁶ Decline in profits was not unusual.¹⁷ Indeed, a sheriff often spent more than he collected, possibly because of inflationary pressures, so that the Exchequer might owe him money. This situation could arise if there were heavy expenditures on castle maintenance or entertaining the king and his officials (e.g., John

¹⁵Rot. Litt. Claus. i.187b

¹⁶Harris [1964, p. 538] cites the case of John Cornard, sheriff of Norfolk and Suffolk from 1205-1209, who consistently failed to produce any accounts, and of William de Montacute (of Dorset and Somerset), Roger fitz Adam (of Hampshire), and Hugh of Chacombe (of Warwickshire and Leicestershire) whose shrieval profits declined, such that they offered sums for the king's benevolence. They were removed from office.

¹⁷Harris [1964, p. 539] cites the case of William de Cahaignes, sheriff of Sussex, who could not account for profit because he had none.

regularly toured his kingdom to give court judgments¹⁸). This excess expenditure might offset other debts a sheriff owed.¹⁹ The system did require much more careful accounting and administration, necessitating detailed records. This paperwork could have made the system unworkable, hence a good reason for sheriffs offering money to be relieved from implementing it. Equally possibly, it might have been perceived as another measure to extract more money from the same tax base, causing offence as it ran counter to what was customary and acceptable.²⁰ There are several explanations possible for the decline in income by 1214. By Michaelmas 1213, John had abandoned all the increments imposed not only by himself but by Richard too. The Pipe Roll for 1214 only accounts for the old increments imposed by Henry II. Unpopular sheriffs also were being removed from northern counties [Harris, 1964, p. 540]. However, the complexions of the farms had been radically altered by John's procedures.

As this system was initiated in 1204, it is likely that it stemmed from Hubert Walter's thinking as a means to tap into hitherto untaxed shrieval profits. However, it is evident from the above that it continued unchecked to a level perceived as extortion, which is an equally likely consequence of Walter's no longer being there to monitor its implementation and development.

The Royal Forest: There are many stories of venality and harassment in respect of the enforcement of forest law. Warren [1997, p. 152] says that "when John was in urgent need of cash he would send round a commission of forest justices." Such a forest eyre²¹ in 1212 created debts on the Pipe Roll of £5,000 [Warren, 1987, pp. 162-163]. It is likely that such activity continued throughout John's reign not just in the period after 1204.

Scutage: Scutage arose originally as a feudal due (*servitia debita*) owed to the king in respect of grants of land (fees) made to

¹⁸Joliffe [1948, p. 123] expounds on how John made a significant innovation by organizing his cash and treasure supplies so that he could have ready access wherever he happened to be throughout England rather than concentrating them in London.

¹⁹Harris [1964, p. 536] also quotes the instances of Philip Mark and Engelard de Cigogne successfully claiming quittance from Exchequer demands for profits on the grounds that they had spent all sums owed on repairs to castles or on accommodating the king and his followers early in the reign of Henry III.

²⁰For example, efforts to introduce any sort of poll tax in England have foundered, whether in the 14th century or the 20th.

²¹A forest eyre was an itinerant court dealing with forestry matters.

tenants-in-chief. As a condition of occupying land and receiving rents from it, tenants were obliged to provide a number of knights to fight on the king's behalf when called upon to do so. By the reigns of Richard and John, it was common for scutage to be commuted to a sum of money, a fine in lieu of military service, often referred to as an aid on the knight's fee.

Henry II had tried to increase the number of fees by an inquest in 1166. It was here established clearly that there were fees in existence in excess of the *servitia debita* which became a potential target for raising additional revenue. We contend that, under John, the notion of the fine came into its own. In this sense, a fine is not a financial punishment for a violation of law or privilege (usually referred to as an amercement), but derives from the Latin word *finis*, which means at root "end." Fines were used in settling an issue or bringing it to an end, most frequently in the sense of coming to a financial agreement over a particular matter. In addition to paying scutage, tenants often paid a sum of money in fine. Sometimes such payment was regarded as part of the scutage; sometimes it was dealt with separately.²² As to what the fine actually represented is, in any given case, unclear. It could be calculated as a single sum or a fixed amount per fee.

Under John, the fine was extensively used as a result of the need to cover further increases in costs, ruralization of the population, and realization of the full feudal levy. While perhaps evident in the early years of John's reign, the effect was greater with the more frequent levies of scutage after 1204. Mitchell [1914, p. 5] says that these "sums were called fines *ne transfretent* or *pro passagio*." The term "*ne transfretent*" means literally "in order that they should not cross the sea." More exactly the word "*fretum*" contained in the verb *transfretare* means at root "strait," so may refer not just to seas in general but to the Channel in particular. Perhaps the fine was paid so that no one had to serve overseas, be it tenant or knights, especially in France, but conceivably they could still be called upon to serve in England. "*Pro passagio*" literally means "for the passage" or "for the passing," which could refer to the same idea, but is more likely to refer to the tenant-in-chief being granted permission by the king to recoup his scutage and fine from his own sub-tenants and lesser vassals.

The fines "*ne transfretent*" and "*pro passagio*" seem likely

²²The view of Maitland [Pollock and Maitland, 1898, pp. 269-270, cited by Chew, 1922, 1923] that the scutage and fine were the same thing; that is, payments inflicted as punishment for disobeying a call to arms, is not now accepted.

to have been exploitations of different aspects of knights not serving in person. Serving overseas was unpopular as evidenced by the northern barons in 1214 refusing to undertake an expedition to Poitou on the grounds that service overseas was not due. One argument for compliance with John's demands was that the feudal spirit was deeply imbued in the tenants-in-chief. They knew that the king could insist on full military service which would likely be more expensive than scutage proper plus fine. Despite the opportunity for enrichment from war booty, a knight going overseas on a military campaign of unspecified duration would require substantial support in terms of horses and equipment, all of which he or his overlord had to provide. The commutation of scutage to money, even if accompanied by the fine, meant that the amount of financial commitment had known limits [Harvey, 1970], which would not be the case with an actual campaign where the duration and cost could not be known at the outset. Also, given the established fact that there were more fees in existence than the *servitia debita*, a threat of re-assessment and reform of the *servitia debita* to reflect the true situation in his reign always hung over the tenants-in-chiefs' heads.²³ However, it does seem as if different aspects of "not serving" were exploited under John, and scutage was becoming divided into two different taxes, much like the *proficuum* from county farms considered above. As an additional levy over and above a base amount, this use of the fine is so similar to the *proficuum* that it is hard to resist the conclusion that the idea behind it stemmed from the same mind, that of Hubert Walter. It was an exploitation of an existing device to which tenants-in-chief had been long accustomed, but here it seems to have been given a new twist.

It is significant that fines were not necessarily levied at the same rate per individual, and there is a possibility that this element was negotiable. As the fine represented an amount over and above a fixed rate, allowing a level of variation not feasible in the fixed rate, it could be tailored to the payee's circumstances. John and Walter may have also learned from the failure of John's father to extend the scope of scutage. The fine under John is likely to have achieved what Henry II had set out to do, but in a more subtle manner. John did not seek to levy scutage proper on an increased number of fees, but he succeeded in

²³That there were greater numbers of knights in John's reign is the implication throughout the survey by Faulkner [1996], though she looks at knights in 13th century England to establish this contention.

raising extra money by way of fine. The permission granted ("*pro passagio*," perhaps) meant that tenants-in-chief could recoup moneys from sub-tenants or knights whom they themselves had enfeoffed.²⁴ There is a strong suggestion that John had achieved what Henry had set out to do, but had avoided tampering with familiar feudal institutions to do it. The subtlety of the handling suggests Walter at work here again.

In contrast, the later part of John's reign witnessed an intensification of this method of revenue raising, as can be seen from Table 1. The restraining influence of Walter seems conspicuous by its absence. Table 1 below lists the scutages levied during John's reign.

TABLE 1
Scutages Levied by King John 1204-1214

Rate per fee ^a	Year	Reason
20s	1204	war against Philip Augustus
20s	1205	invasion of Poitou and Gascony
20s	1206	invasion of France
20s	1209	war against Scotland
2m (26s 8d)	1210	expedition to Ireland
3m (40s)	1211	two expeditions against the Welsh
3m (40s)	1214	invasion of Poitou

Source: Mitchell, 1914

^a Here s denotes shilling, d denotes pence, and m denotes mark. One mark was roughly two-thirds of one English pound sterling, worth in turn 20 shillings. A pound contained 240 pence. These "old" pounds and pence remained the basic English currency until decimal currency was introduced in 1972.

Some of John's later campaigns appear questionable in military terms. Thus, the basis of the scutage was less valid and prompted resistance. In 1209, he marched north as far as Northampton, apparently against the Scots, but concluded a truce without any fighting taking place. The barons opposed the expedition to Poitou and Gascony. In 1214, the northern barons particularly opposed fighting in Poitou on the grounds that service overseas was not due. The lack of military validity for the campaigns

²⁴Tenants-in-chief, in certain circumstances, were permitted to create their own knights, who stood in relation to the tenant-in-chief creating them as the tenant-in-chief did to the king. The tenant-in-chief thus provided his own retainers with a fee (they were thus enfeoffed) to support them. The retainers' fees were granted from the tenant-in-chief's own fee.

from 1209 and after may reflect extortion measures rather than genuine attempts to raise revenue needed for campaigns.

Carucage: John raised tax by use of this method only once, in 1200. It seems to have been based on Hubert Walter's earlier attempt to implement a similar tax in 1198 to raise money for war with France [Jurkowski et al., 1998, pp. xvii-xix]. In 1200, the tax was for a specific purpose; namely, to raise the 20,000 marks John had promised Philip Augustus as a relief for his lands in France. It met with considerable opposition, especially from the Cistercian monks, and was described by Abbot Ralph of Coggeshall as a "very heavy exaction which greatly impoverished the peoples of the land" [Carpenter, 1998, p. 1220]. The tax was based on the number of plough teams and aimed to assess all property regardless of whether held by the Church or some other form of tenure [Mitchell, 1951, p. 108]. There is no record of how the tax was collected or administered, or how much it raised. It seems to have been an attempt to bring a much older tax, the *danegeld*,²⁵ up to date, but was unsuccessful and unpopular. There was an elaborate procedure for assessing liability [Warren, 1987, p. 147], but collection was hampered by the administrative machinery required to implement it. However, in its attempt to use plough land as a basis of assessment, it would have affected the vast majority of the population given that England was primarily an agricultural society. Unusually for an initiative specifically attributable to Walter, it did not succeed. As *danegeld* was a tax with long-established roots and familiar as a land-based tax, re-introducing it in a revised form might have been expected to succeed. In its attempt to be exact and wide-reaching, it seems ahead of its time. Mitchell [1951, p. 154] suggests that it was an attempt to create an effective land tax, and its lack of success was a result of the levies on personal property or movables proving more immediately lucrative and easier to administer as liabilities were less difficult to calculate.

²⁵*Danegeld* was a very old tax and like *carucage* was based on a measure of land known as a *hidage*. It was levied originally to provide resources to fight the Danes, hence its name, but only appears to have been given the name *danegeld* in the 12th century. Henry I levied it regularly, but Henry II only twice. It fell into disuse, largely because the *geldable* lands could not provide sufficient sums to fund expensive continental wars [see Frecknall Hughes and Oats, 2004, pp. 217-218]. Also, records as to which were *geldable* lands had been lost in large part as a result of the civil war between Stephen and Matilda, which preceded Henry II's reign. Both Warren [2000, pp. 263-264] and Hollister [2001, p. 336] state that under Henry I and Henry II very many exemptions were granted from it.

Tallage: Tallage was a customary, if arbitrary, tax levied on the towns and domain land of the Crown. It was another way of increasing the yield from the royal domain. It was applied to unfree tenants and was a parallel to the “gracious aid”²⁶ or *auxilium* which could be levied from vassals and free tenants. Something of the nature of an “aid” was evident in tallage also as it was only taken “when the king had urgent need of additional money, and although it could be imposed at the king’s will, it could not be refused, the amount to be paid was not determined arbitrarily but was open to negotiation” [Warren, 1987, p. 154].

Under John, the levies of tallage were much more frequent than previously, with per capita assessments being used in preference to collective offers.²⁷ Tallage was collected nine times in one form or another during John’s reign often reflecting scutage in the same years. Not all areas were assessed in total. The 1199-1200 tallage appears to have been general [Mitchell, 1914, p. 31], but that of 1201 was collected in the bishopric of Lincoln and Yorkshire, while some sort of aid was collected only in the Channel Islands [Mitchell, 1914, p. 45]. In 1203, it was collected in 13 counties with an account of collections.

In the period before 1204-05, tallage was levied three times, but six times afterwards. Consistent with our proposition that 1204-05 marked a watershed in John’s approach to fiscal exactions, both the frequency and the coverage of the tallage increased after 1204. In 1204, it was collected in 14 counties, 26 counties in 1205, and 32 counties in 1206 [Mitchell, 1914, pp. 61, 68, 76, 82]. It was collected in 1210 from cities, towns, the king’s manors and lands in hand [Mitchell, 1914, p. 100], with the Jews being tallaged for 66,000 marks as well in that year. One of the chroniclers reports that at the beginning of 1210 all Jews in England, men and women, were arrested by order of the king and tortured to force them to give up their wealth [Norgate, 1902, p. 137].

A final tallage is recorded in John’s reign in 1214, charged against manors and towns, with the aim of raising money to help pay the indemnity for the withdrawal of the papal interdict,²⁸ originally at 100,000 marks [Mitchell, 1914, p. 117]. The

²⁶“Gracious” here meant “reasonable.”

²⁷A per capita assessment is one where each individual was assessed. A collective offer is an amount offered on behalf of a community, such as a village or religious order, a body of persons typically working or living together in some way.

²⁸The significance of the papal interdict was immense. It meant that England was, in effect, excommunicated. Although baptism and confession of the dying were permitted, no other religious rites were, the idea being to rouse “the faithful

method of imposition, which was based around a collective offer or a per capita assessment, seems to have been effective in terms of collection, thus contributing to its overall success.

Dona or Auxilia: An *auxilium* was an aid, given voluntarily in theory to assist royal finances. There were three occasions on which it was normal for a “gracious aid” to be raised – for the king’s ransom, for knighting the king’s son, and for marrying the king’s eldest daughter [Ormrod, 1999, p. 27]. *Dona* were gifts, often raised from religious houses or churchmen, although the terminology seems rather blurred. Aid was often used to refer to a tax in general (for example, scutage was often referred to as an aid on the knight’s fee), and a gift might be anything but a gift. Calling it so, however, was perhaps useful in disguising the nature of the exaction.

Some religious houses paid a contribution in 1199 which was variously referred to as a *donum*, *promissum*, or *tallagium* [Mitchell, 1914, pp. 32, 61]; a Dorset exaction in 1203 was called an *auxilium*. Widespread charges against religious houses are unlikely to have been encouraged under the aegis of Walter as he also had held the post of Archbishop of Canterbury. However, these levies increased after 1204-05. It is significant to note that these high charges were levied in the years of the interdict. There was no religious authority to stand in John’s way and no chancellor sympathetic to the Church.

The Tax on Movable: Taxes on movable property to raise state revenue were not used until the 12th century and then not extensively. They were common in terms of the ecclesiastical tithe, so the concept was familiar. The tax applied to movable goods, including gold, silver plate and ornaments, and animals, but not to precious stones or clothes [Jurkowski et al., 1998. p. xiii]. Previously, these taxes had been used to raise levies for the Holy Land, for example, the Saladin Tithe of 1188 and the ransom for Richard I. These were exceptional in every way and appealed to a deep moral obligation, but were both novel and national. John, almost certainly instructed in these precedents by Walter who had been active in raising the ransom to free Richard, imposed the tax on four occasions during his reign.

In 1201, a levy of one fortieth of the revenues of one year

against the faithless” [Warren, 1997, p. 164]. It made not only the guilty suffer, but also the innocent, hence its potency as a weapon. See also the section on church revenues.

was raised in accordance with the Pope's request for aid for the Holy Land. Churchmen paid by order of the Pope on their spiritualities and temporalities. The money was collected by the bishop of each diocese. The king also contributed a fortieth part of the revenues of his domain, escheats, wardships, and lands in hand. He asked earls, barons, knights, and freemen to contribute at the same rate. There was no formal assessment as each man calculated the amount of his contribution. A roll was drawn up by the collectors, arranged by vills,²⁹ containing the names of the contributors and the amount paid by each. The royal domain contribution was recorded on a separate roll. Those who refused to pay were reported by name to the king [Mitchell, 1914, p. 45]. Although it is unlikely that the tax raised was substantial, the detailed accounting and the machinery of collection were novel and were a forerunner for other levies of this sort in John's reign, such as "the fifteenth" as it became known, collected in 1204 on the property of merchants. This latter tax was novel in that it was a form of customs duty levied at the ports. Warren [1997, p. 122] comments that, although this tax is dated 1204, it was in operation at least two years earlier.³⁰ Barratt [1996, p. 841] felt the tax was so insignificant that he disregards it in his revenue calculations in the absence of substantial evidence. However, Ormrod [1999, p. 32] considers that it was the progenitor of later customs duties which came to be part of the Crown's ordinary revenue. The tax lasted for about five years until a truce with Philip Augustus of France again allowed free trade.³¹ It was a measure instituted to control trade with the continent, especially France and a part of John's wider plan to ensure that maritime power was in his hands. Restrictions on trade were so unpopular with merchants that it prompted clause 41 of the Magna Carta, affirming their freedom to come and go at will.

In 1203, a levy of one-seventh of the personal property of earls and barons was made [Mitchell, 1914, p. 54]. There is some confusion as to the rationale as the chroniclers report that it was taken on the pretext that the barons had deserted John on his return to England in December 1203. However, as the tax was levied in the summer, this rationale may not be valid. It seems to have been some sort of general levy, possibly of tenants-in-chief

²⁹A vill was the smallest acknowledged national community measure, consisting of a number of households and their respective land. The modern word "village" is derived from it.

³⁰Rot. Pat., i. 42

³¹Wars with France were endemic in the 12th and 13th centuries.

and clergy. In 1203 also, a levy of a fifth part of one-year's revenues was taken in the Channel Islands on the lands of bishops, abbots, clerks, knights, rear-vassals, and others to support the knights and sergeants defending the islands [Mitchell, 1914, pp. 62-63]. Greater attention was apparently being paid to personal property as a means of raising tax. Cheney [1967, p. 79] specifically comments on the chronicler Roger of Wendover who attributed a significant role to Hubert Walter in exacting the seventh of 1203 from the clergy.

The largest levy of this kind, in the second part of John's reign, was "the thirteenth" (actually 12 pence in the mark) of revenues and movables taken in 1207. The levy seems to have been requested in the form of a "gracious aid," which was unusual but not without feudal precedent among the tenants themselves. However, John had no immediate need of these funds, and it seems to have been collected against a perceived future need to recover lands lost to Philip Augustus in France which could have been genuine or a mere pretext. John persuaded a council of his barons to agree to this charge on them, though not without protest. Prelates in a first council had refused this levy on beneficed clergy although both laity and clergy did later pay it. Many clergy paid a lump sum in fine. It was collected by a means similar to the levy of 1188, although by teams of special justices sent to each county, with as many as 14 reported for Lincolnshire. It seems to have raised about £60,000 [Mitchell, 1914, pp. 84-92; Warren, 1987, pp. 148-149]. A separate Exchequer of the Thirteenth was established to collect the tax although no overall accounts survive. There are some references in the Pipe Roll of the main Exchequer for Michaelmas 1207 [Jurkowski et al., 1998, p. 8]. The penalty for refusing to comply with procedures was forfeiture of chattels and indefinite imprisonment. The Archbishop of York, for example, was forced into exile and his lands seized for opposing the tax [Mitchell, 1951, p. 8].

This tax of 1207 was an important step away from feudal taxation towards national taxation. It was levied against an unspecified future need, on property not land, and paid by most classes of society, excepting some clergy. It was collected nationally by royal justices, using the vill and a form of self-assessment. It was legitimized because it had been agreed with a council of barons who represented the community in general that would suffer it. Unlike the county farm, which was payable in installments, and special levies (e.g., scutages and tallages) which, although due all at once, were paid over a period of time,

the 1207 tax on movables was designed for immediate collection in full. "The county commissioners were to deliver the rolls of assessment to the sheriff every two weeks and the collection was to be made with all possible haste" [Jurkowski et al., 1998, p. 105]. Harriss [1975, p. 18] comments that "the language of the writ for the levy of the thirteenth in 1207 was more national than feudal in tone," while Maddicott [1997, p. 24] explicitly refers to it as "heavy national taxation" and sees it, in conjunction with John's more frequent scutage levies, as a measure which "extended the social and fiscal range of royal government" and at the root of clause 14 of the original Magna Carta.

Other (Incidental) Income: After 1194, Richard had increasingly exploited incidental revenue sources and fines relating to feudal incidents. John continued these practices but took them to extremes. Many of the examples cited by historians fall firmly into the period after 1204-05. Under John, fines were "imposed arbitrarily...and cynically developed...into a financial straightjacket intended to control the 'loyalty' of the barons" [Barratt, 2001, p. 653]. A particular method used by John to control his tenants in this way was by keeping them, or encouraging them to become, indebted to the Crown [Barratt, 1999, p. 77]. Warren [1997, p. 182] lists ways in which tenants might get into the Exchequer's toils. A man might commit a misdemeanor, such as allowing an outlaw to escape, making a false claim, or putting a fish weir in a river without the king's permission. He might be amerced (fined) for the offense. Usually the amount of his amercement would be assessed by his peers in the king's court, but John would prefer to have the tenant buy his goodwill at exorbitant rates. Warren [1997, p. 182] cites the instance of Roger de Cressi marrying an heiress without the king's permission. John seized the lands of both until Roger came to make his peace. It cost him 1,200 marks and 12 palfreys³² (horses) to obtain the king's goodwill and regain his lands. As he was constantly moving about his kingdom, John could detect even small transgressions; for example, in 1210, Robert de Vaux was obliged to give the

³²Latimer [1999, p. 52] comments that "[i]n the twelfth and thirteenth centuries, when a good war-horse might cost over one hundred times as much as a plough-horse, a horse was anything but just a horse. ... Outside of agriculture a broad range of types of horses occurs in the sources: pack- or sumpter-horses; rounceys; palfreys; hunters; chasers; destriers, and many beasts of widely differing value, described unhelpfully as 'horses'." The palfrey is significant, however, because "as the staple riding-horse of lords, knights and officials, it constituted a normal and important expense for the upper ranks of society."

king five palfreys “to keep quiet about the wife of Henry Pinel”³³ and to pay 750 marks for goodwill.

Generally, sums due in respect of feudal incidents were more than tenants could pay at any one time. Thus, they would become the king’s debtors, often for many years, which gave the king financial power over them, especially since he required their estates pledged formally to the Exchequer. A debtor who defaulted could have his lands forfeited as, for example, the Earl of Leicester between 1207 and 1215. Allied to this notion was the use of financial resources to reward friends and followers. For example, an heiress might be given as wife instead of an individual having to pay the king for the right to marry her or a wardship might be similarly granted [Church, 1995, pp. 288-289]. Many persons in debt had recourse to Jewish money lenders but this solution was not necessarily an escape. There was the interest to pay and if a money lender died, the Crown was automatically heir.

John seemed to use these powers to cripple individuals financially simply because they were powerful or because he had become suspicious of them. William de Briouze had flourished under John, but died in exile in 1211 after being driven from his lands and from the country as a result of John’s disfavor. His wife and son died in one of John’s prisons, starved to death despite an offer of a ransom of 40,000 marks. Since every chronicle of the period contains a reference to this story [Warren, 1997, p. 185], it must have caused a very deep impression at the time.

Church Revenues: In consequence of John refusing to accept Stephen Langton³⁴ as Pope Innocent III’s appointee to the see of Canterbury after the death of Hubert Walter, England was put under a papal interdict which lasted from 1208 to 1214. This meant that England was cut off from the influence and benefit of all religion. At a time when Catholicism was the predominant faith in Europe and the Pope wielded immense power over the entirety of the Christian world, the significance of the interdict should not be underestimated. Notwithstanding the seriousness

³³Warren [1997, p. 182], citing Pipe Roll 12 John

³⁴John’s refusal was not unreasonable per se. Langton was the Pope’s appointee, preferred because he would carry out Innocent III’s planned religious reform program. It was usual, however, for monarchs to have appointed to such key positions a person whom they themselves wanted. John had a far from ineligible candidate of his own in John de Gray, his own secretary and Bishop of Norwich, who was well known in England whereas Langton was not [Warren, 1997, pp. 160-163].

of the interdict in religious terms, John moved quickly to exploit the financial opportunities it presented. Almost immediately after the interdict was declared, royal officers moved in to seize church property [Harper-Bill, 1999, p. 306]. John let it be known that the clergy could only regain it if they paid for the privilege, although even then the king retained some portion of the church revenues [Warren, 1997, pp. 167-168]. It would appear that the Angevin³⁵ rulers in general were well aware of the financial resources of the Church although Harper-Bill [1999, p. 303] comments that "John was probably no more assertive or rapacious in his relationship with the Church before 1205, and even before 1208, than his royal predecessors." However, the presence of Walter as Archbishop of Canterbury in the period before his death in 1205 would have deflected royal attention away from church property and revenues.

John's finances were immensely increased in the years of the interdict, with profits from bishoprics taken in hand amounting to £9,275 in the year 1212 alone [Bartlett, 2000, p. 405]. However, he was not dissuaded from levying other taxes. It is not really possible to estimate exactly how much the church revenues brought in [Warren, 1997, p. 168]. If church lands fell vacant because of the death of an abbot, John took them in hand. In all, 17 monasteries had suffered this fate by 1213 [Warren, 1997, p. 173]. The disquietude prompted by the king arrogating church lands in such a way resonates in Magna Carta clause 46, which states that an abbey founded by barons under charter or of which they have had long tenure "shall have custody in a vacancy, as [it] ought to have."

The interdict, though profitable for John, could not last forever. The barons, however, did not object as money was coming into the king's coffers "without drawing a single penny from their own" [Norgate, 1902, p. 128]. Nonetheless, many of John's officials were drawn from the clergy so that the longer the interdict lasted, the more uncomfortable they became with their dual position as servants of Crown and Church. Moreover, subservience, rather than otherwise, to the Church of Rome was

³⁵"Angevin" is a term used to describe the line of kings directly descended from Geoffrey Plantagenet, Count of Anjou, and his wife Matilda (sometimes called Maud), the daughter of Henry I. Hence, Henry II, Richard I, John, and sometimes John's son, Henry III, are often referred to as Angevins. However, because of their descent, they are also seen as the first in the line of Plantagenet kings, and there is no hard and fast rule about terminology. Henry III too is often referred to as Plantagenet, although it would be unusual to find any king after Henry III being referred to as Angevin.

the norm. It cost John 100,000 marks to end the interdict in 1214, 40,000 before it was lifted and 12,000 per year thereafter. Of the 40,000 marks, 13,000 were pardoned [Warren, 1997, p. 210]. Even then, John took a tallage to raise the revenue to pay the remainder.

Taken together, the changes in the way taxes, broadly defined, were raised after 1204-05 represent a marked departure from previous practice. No doubt this was in part the result of the loss of Normandy in 1204, which created for John a fiscal exigency requiring increased funds. Moreover, the death of Walter in 1205 removed any moderating influence in John's revenue-raising strategies. However, John's increasing defiance of custom and practice in his fiscal impositions led to resistance which culminated in the baronial rebellion and the demand for a charter of liberties. It is to the outcome of this struggle that the next section of the paper turns.

MAGNA CARTA³⁶

Although the interpretation of the Magna Carta as a document of constitutional significance should not be underestimated, its original intent was not to lay down basic constitutional freedoms or to be a statement of law. Rather, it was primarily intended as a remedy for specific grievances, especially financial ones. Indeed, the 25 leading barons who acted as surety for the agreement and who were involved in its drafting all had grievances against John. Stephen Langton, the chief negotiator and "deal-broker," for instance, had been kept out of the lucrative office of Archbishop of Canterbury for the entire period of the papal interdict. Although the document has explicit references to the need for due process in its 61 wide-ranging clauses, these usually relate to financial matters. The implicit suggestion that the consent of parties involved in such matters be required should not be taken to have a wider meaning than the immediate context implies [see Maddicott, 1997, pp. 17, 22, on clause 14 of the original document]. The document primarily seeks to limit the financial power of the king.

If one looks at the specific clauses in the document in the light of John's exactions detailed in this paper, the nature of the document as a rebellion against financial grievances becomes very visible. For example, in the context of the county farm,

³⁶An easily accessible version of the complete document is available on the British Library website at <http://www.bl.uk/treasures/magnacarta/magna.html>.

clause 25 initially renounced the increments imposed by John, although this concession was omitted from re-issues. The issue became contentious again under Henry III [Warren, 1987, p. 153, citing Maddicott, 1984, pp. 28-30, 44-46]. The resentment seems not only to be concerned with John's development of the *proficuum* but to have extended back to the original increment. What was once acceptable, now as a result of John's extreme measures, became unacceptable.

John's exploitation of the royal forest was harsh enough to merit specific clauses in the Magna Carta (44, 47, 48, and 53). In particular, clause 47 disforests all areas which John had in his time designated as forest. Indeed, one of the original demands of 1215 was that the forest be reduced to the boundaries that existed at Henry I's coronation. John probably did not extend forest boundaries as much as his forebears had done, but as Warren [1997, p. 152] comments, "perhaps he had no need to: he made a lot of money out of what there was."

Scutage is directly referred to in Magna Carta, clause 12 where it is stated that no scutage shall be taken unless by common counsel, unless for ransom, making the king's eldest son a knight, or marrying the king's eldest daughter. Clause 14 also requires "common counsel" also in assessing an aid (form unspecified) and scutage. Clause 14 goes on to specify that "common counsel" comprised archbishops, bishops, abbots, earls, greater barons, and major tenants, with proper summons and notice being given. Clause 15 likewise prevents anyone levying an "aid" from his own freedmen. The implication here is that John had been attempting to levy scutage, if not at will, at least for unacceptable reasons. Table 1 shows that the rates in 1211 and 1214 were higher than anything previously levied.³⁷ The comments made above about fines "*ne tranfretent*" and "*pro passagio*," are indicative of the unpopularity and expense of providing for the king's overseas campaigns [Harvey, 1970]. Not surprisingly, clause 12 of Magna Carta indicates that demands for scutage should be agreed by all where imposed for military purposes, an indication of how strongly those affected by it felt.

Relevant here is the citation by Mitchell [1914, pp. 23-24] of instances of apparent double exaction since scutage was paid by individuals whose knights did go on expedition with the king.

³⁷Henry II levied scutage six times in his 35-year reign at rates of one and two marks and 20 shillings per fee. Richard I levied the tax four times in his ten-year reign at rates of ten or 20 shillings per fee [see Barratt, 1999, p. 637, 2001, p. 839].

Although his knights were with the king, the Abbot of Ramsey paid eight marks on his four fees,³⁸ as did the Bishop of Winchester.³⁹ Similarly, the Earl of Devon had knights in the king's service and paid 30 marks scutage.⁴⁰ It seems generally true that tenants who performed their service received writs of quittance, and were therefore not to be held liable for scutage. However, if the tenant had fees which were in a different county, there might be a delay to the issue of a writ of quittance and on this pretext scutage levied. Clause 16 of Magna Carta stated that no one shall be compelled to do greater service than is due in respect of their land holding, strongly suggesting that "double service" (paying money and going on campaign) occurred frequently enough to be resented.

In terms of incidental income, clauses 10 and 11 of Magna Carta refer explicitly to the treatment of those who might die with debts remaining unpaid to Jewish money lenders. These clauses specified that the heirs shall not pay interest while under age, and if the debt falls into the king's hands, he will only reclaim the principal. A widow would retain her dowry in such circumstances, and after provision for minor children, debts were to be paid out of the residues of the estate. The need to re-establish protection against such practices suggests the presence of considerable exploitation of these situations. Similar rights were extended to different ranks of society who died in debt, although not necessarily to Jewish money lenders (clauses 26 and 27 refer to holders of lay fiefs and freedmen respectively).

There are several references in Magna Carta to amercements and determinations of their proper imposition on various types of individuals and appropriate rates (clauses 20, 21, and 22). Clause 55 details a procedure to deal with amercements and fines imposed unjustly by the king against the law of the land. As mentioned above, the royal court dispensing justice was peripatetic in John's reign, but Magna Carta Clause 17 established a fixed place for common pleas (suits concerning real property). Clauses 18, 19, 24, 32, 34, 36, 38, 39, and 54 likewise established procedures for other assizes and legal procedures so that they were not dependent necessarily on the king's presence or whim. Clause 40 explicitly agreed that the king would not sell, delay, or refuse justice to anyone. It is significant that the selling of justice has foremost mention in this clause.

³⁸Pipe Roll, 1 and 7, John, Cambridgeshire and Huntingdonshire

³⁹Pipe Roll, 2 John, Hampshire, m. 7 d

⁴⁰Pipe Roll, 1 John, Devon, m. 14 d; 2 John, Devon

The references in Magna Carta to feudal incidents are numerous. Clauses 2 and 3 refer to inheritance "taxes," standardizing the amount of "reliefs" payable at "old" rates by an heir who was of age to succeed to his father's title and lands. An underage heir, when reaching adulthood, would not have to pay a relief or fine. Clauses 4 to 8 refer to matters consequent on the death of a tenant-in-chief. Guardians of underage heirs should be accountable for their activities and should not be allowed to enrich themselves at the expense of those whose property they held in trust. Heirs should not be sold in marriage by the king to the highest bidder but allied to one of similar social standing. A widow should regain her dowry as of right, be allowed a period of residence in her former home, and not be compelled to marry against her will. The placing of these clauses at the beginning of the document indicates the significance of these issues to the barons.

In this context, it is not then surprising to find clause 9 of the Magna Carta saying that land cannot be seized for debt if a debtor's chattels are sufficient to pay the debt. Clause 49 allowed that hostages and charters given to the king by Englishmen should be returned. The king promised in clauses 58 and 59 that nobly born and royal Welsh and Scottish hostages would be returned. Clause 52 likewise promises to return lands, castles, franchises, and "right" to anyone "dispossessed or removed" by the king "without legal judgement of his peers," including Welshmen (clauses 56 and 57). It seems clear that John had his own "strong arm" retainers who gained unsavory reputations for enforcing his will in circumstances such as these, men such as the relations of Gerard d'Athée and others named in clause 50, who were to be removed from their bailiwicks, along with foreign knights and men-at-arms (clause 51). The presence of foreigners acting as advisers to the king caused considerable unrest and resentment, a not unexpected reaction among high ranking families who had been used to Walter's subtleties and diplomacy. Prevention of such strong-arm tactics is also inherent in clauses such as 28 and 30 which refer to the seizure of goods and chattels without payment or permission of their owners.

CONCLUSION

John's reign is important in tax history for two main reasons. On the one hand, the development of the notion of consent to, and legitimacy of, taxation, which arose from perceived extortion and the "innovative" over-use of measures to raise

revenue is evident. On the other hand, the need for more regular taxation to provide funds to run government heralded the beginnings of a process of transition from a domain-based to a tax-based state. The need to derive additional revenue from sources such as taxation, and not wholly from assets under a ruler's personal control, to finance military and other ambitions and to administer increasingly complex machinery of government, moved the state increasingly towards being tax-based. The combined result of these simultaneous developments makes John's reign immeasurably significant from a taxation perspective.

We have argued that the nature of the changes in revenue collection under John can be divided into two distinct periods. The first, from his accession in 1199 until the loss of Normandy and death of Walter in 1204-05, is a period in which moderate increases in the scope and rates of taxes were generally evident. Subsequently, until Magna Carta in 1215, a different pattern of taxation emerges, with more radical changes in both the nature and extent of the exactions prompting considerable resentment. Taxes illegitimately imposed by John were considered extreme and therefore extortion. In response, there was a growing recognition that taxation needed to be justified and could not be imposed merely by the will of the king; the consent of those taxed was required. The need for regulation was shown particularly in "the thirteenth" of 1207 and later scutages. The resentment inherent in the development of the Magna Carta's clauses is a clear response to a perceived arbitrary and punitive imposition of taxes, as well as unregulated actions in respect of goods and property. In such circumstances, the remarkable thing is that the Magna Carta took so long to happen. Walter's influence in initially developing and applying John's fiscal measures may explain this development in part. That his contemporaries were glad to be free of John is evident in the remark of the chronicler, Gerald of Wales, who commented on the yoke of slavery being lifted by his death. The chains were clearly financial ones [Bartlett, 2000, p. 66].

In the course of John's reign, attempts occurred to increase royal revenues, both ordinary and extraordinary, by almost any means possible. John had several reasons for requiring additional finance – the loss of Normandy and its revenues; continued wars with France; the need to pay more officials to administer government; continuation of his predecessor's policies, such as castle maintenance; inheriting a realm already depleted by the Third Crusade and the ransom paid for Richard; and, most probably, personal greed. All contemporary sources seem to agree on

this personal trait of John. It is possible to track these attempts, in part because of the increased record keeping which evolved in the 12th century, itself a significant feature of the age. It was necessary to keep track of increasingly complicated tax assessment and collection mechanisms, such as for the *proficuum* or the attempt to introduce carucage. There is a wealth of records, such as the Pipe Rolls, for John's reign in comparison with those of earlier monarchs. While their survival may be a happy accident, it seems clear that there were more produced. The records simultaneously kept track of financial material and facilitated the development of the tax system. These records underlie the interpretation of Magna Carta posited in this paper. The significance we have attributed to Magna Carta as essentially an attempt to remedy fundamental grievances resulting from John's revenue-raising activities extends understanding of a key period of medieval financial history.

The period is also important, as our examination of John's fiscal policies reveals, because of the change that came about in the nature of taxation, from feudal dues to taxes that had a national character. They were increasingly levied on property other than land and so applied to a wider cross section of society. This new direction is evident not only from the attempt to develop carucage as a replacement for danegeld, but from the increasing frequency with which taxes such as scutage and taxes on movables were levied. Scutage before John had been used to provide actual men-at-arms for war. Under John, it was increasingly levied as money, with the use of the fine being developed to allow the tax gathered from tenants-in-chief to be recouped from sub-tenants, thus widening the scope of the tax. John also endeavored to levy tax for unspecified future needs, as in the case of "the thirteenth" in 1207 and the later scutages. These attempts to raise tax for general, as opposed to specific, purposes were an important step towards distinguishing the economic needs of the state from those of its ruler. However, the resentment prompted by these attempts shows the difficulties inherent in this concept; the attempts were viewed as extortion, not as efforts to put the state on a sound financial footing. Changes on such a scale, which represented such a marked departure from previous practices and objectives, were always likely to stimulate considerable resistance. How far that resistance could have been ameliorated by the political management skills of Hubert Walter is a moot point. What is clear is that without such restraining influence, John's increasingly exploitative tax policies were always likely to exacerbate it. This resistance and the resulting

settlement negotiated with John by the barons, embodied in Magna Carta, created precedents for the use of taxation which had profound effects on all subsequent revenue-raising activities.

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