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# TAXATION THEORY AS AN OBJECT OF POPULAR WARTIME COMEDY IN 1779

by

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On May 8, 1777, Richard Brinsley Sheridan's play under the title "The School for Scandal" was performed for the first time in London, having narrowly avoided suppression, and having been granted a license by the Lord Chamberlain only the day before. Sheridan, at that time the owner, in partnership with others, of half of the patent of the Drury Lane Theatre (purchased from David Garrick in 1776), is perhaps now more widely known as a dramatist than as a politician, but in 1780, he was elected Member of Parliament for Stafford. In 1782, he became Under-Secretary for Foreign Affairs under Rockingham, and in a parliamentary career which continued to 1812, he was Secretary to the Treasury in the coalition ministry headed by the Duke of Portland, from February 21, to December 18, 1783, during which period, he addressed the House twenty-six times on matters concerning the Treasury.

Sheridan's acknowledged masterpiece was not published in printed form until some years after its first performance, but in 1779, a comedy with the same title as Sheridan's "The School for Scandal" was published in London [1]. The name of the author of this publication is unstated in the publication itself, but the dedication is to Richard Tickell, acknowledging the pleasure the author received from a perusal of Tickell's excellent pamphlet "Anticipation" [2]. This dedication claims the whole piece to be "the offspring of a few days" and explains with respect to the *dramatis personae*, that the gentleman from whom is drawn the character of

Charles, (alias Mr. King — George III) is held by the author "in the greatest esteem for the goodness of his heart, and his amiable conduct in private life," but that only the superlative abilities of a Sir Oliver (alias Lord Sh\*lb\*\*ne — Lord Shelburne) "(whose greatness of mind, depth of understanding and patriotic enthusiasm, is so well known) can extricate him from the misfortunes and difficulties he is at present involved in."

The "difficulties" are clearly those of the relationship with America, and the character in the play, Moses (alias Lord Boreas — Lord North) is the Prime Minister from 1770 to 1782, who was largely responsible for the measures that brought about the loss of America to the British Crown, being (it is said) [3] "too ready to surrender his judgement to the King's." Lord North is presented, through the medium of the play, to have been void of every qualification that is essential for one of his station, except the raising of money which he squanders in the most profuse manner by vainly attempting what he will never accomplish. "To prove what is advanced, has he ever been prosperous in anything of consequence that he has yet undertook to extricate you from those disasters into which he has immersed you?" It is said that he would tax the air we breathe rather than be deficient in money for the struggle against the American Colonies, and he is credited with the shrewd and simple scheme of proposing a bill "every season or so when his parliamentary majority is in town to lay an additional duty on all newspapers

being a luxury of life, as he calls it; and in the course of a few years it will almost amount to a prohibition; at least it will lessen the number greatly, be the means of curing the slaves of that prurient and impertinent mania of scrutinising into affairs of state and pave the way for our long wished for annihilation of typographical licentiousness."

Accountants will doubtless be intrigued (if they are not upset!) to learn too, that Lord North is said to be "adept at figures and finance; for nature never intended him a more elevated station than to stand behind a counter or scribble at a merchant's desk."

It is plausible and tempting, in view of the links to Sheridan's works and to his known views, to speculate that Sheridan was the author of this "School for Scandal," particularly as he was an aspiring politician, still in his twenties (an age when satirical instincts are perhaps at their strongest), at the height of his dramatic powers, and with a developing interest in public finance at the time of its appearance. What is more, the glowing terms of the dedication to Richard Tickell can be readily explained if Sheridan was the author, since a musical entertainment by Tickell was presented at Sheridan's Drury Lane Theatre on October 15, 1778, and on July 25, 1780. Tickell became the husband of Mary Linley, who was the sister of Sheridan's wife. Despite the circumstantial evidence favouring authorship by Sheridan, the piece is attributed in the British Museum Catalogue (with a measure of doubt indicated by the question mark) to John Leacock [4], where it is catalogued as "a satire relating to the American War of Independence, the characters having names identical with some of those in Sheridan's play of the same title, by John Leacock?"

The following extract is taken from Act 2, Scene 2, as edited to allow for the

"Charles" and the "Moses" of the original text to be replaced by George III and Lord North respectively. It is concerned with raising money to pay for the deployment of additional troops in the North American War and requires no further comment. Politics is the art of the possible, and the reader can be left to draw his own conclusions as to the longevity (and continuing obscurity) of the concepts of equity in the context of tax systems, and as to the true origins of (say) the United Kingdom Income Tax of 1799.

## SCENE II — The Closet

*The King and his Prime Minister discovered sitting.*

George III My dear Prime Minister, there will be a vast additional number of servants in my western estate next season and I now sent for you to consult on the most proper mode of raising money without alarming my tenants.

Lord North My worthy master, nothing is more easy — there are a thousand different methods of laying on additional taxes never yet hit on — for instance, suppose we lay a tax of one shilling a year on every cat on the estate; this will not be a grievous burthen on your servants; — I guess there is about a million, which after deducting all expenses would yield you between thirty and forty thousand pounds per annum.

George III But why would you lay a tax on cats, my Lord? Would it not be more proper on race horses and dogs?

Lord North What you say, my worthy master, is very true — but you don't consider it would never pass — that would fall entirely on the tenant without affecting your servants; and that is a reason to throw it out.

George III Your objection is very just — and therefore, my Lord, let it pass — Mark down thirty thousand pounds by the cat tax.

Lord North I have Sir. — Another is, all men who wear their hair tied, five shillings a head per annum — This tax no one can cavil at, as it is entirely a luxury — 'twill bring you in about two hundred thousand pounds free of all charges.

George III You may mark that down likewise — for none who admire their pretty heads, or love dress, will amputate their hair for the trifling sum of five shillings.

Lord North The next is, every man that's between twenty-four years of age and fifty, who is unmarried, or can't show a proper certificate of his marriage, one pound per annum if a mechanic or plebeian; ten pounds if a gentleman; and twenty if in a higher rank. This will yield at least five hundred thousand pounds.

George III My Lord, this is a most excellent tax! — it will encourage population and in that, I think, I've shown my will and pleasure, by giving many beautiful examples — put it down by all means — none can make the least objection to it, unless rakes and blackguards.

Lord North Another is, a tax of one pound per annum on every lapdog; and on every lady who keeps one, ditto — this will bring in sixty thousand pounds.

George III I'm afraid My Lord, you'll draw the curses of all the old maids in the estate on you — but mark it, for I think it is a very proper one.

Lord North The next I'd propose is, a tax on every clergyman of one pound per annum for each hundred he draws from his livings above three hundred pounds.

George III Down with it, since 'tis your own proposal; for I'm sure it was not your brother that advised you to it.

Lord North Indeed it was not, Sir — but I think it fair that those who get so much money from your tenants and servants, for doing little or nothing, should largely contribute to the support of your estate; 'twill yield about forty

thousand pounds.

George III Well my Lord, there is one come into my head which you can't have the smallest objection to, after what you've said.

Lord North I certainly would not dare to make any objection to whatever tax you propose, Sir.

George III It is one, my Lord, which will cause all the others to pass without a mutter — You'll mark down a tax of five pounds per annum on every hundred above three hundred that any of my domestics enjoy by serving me — this you may estimate at one hundred thousand pounds. Since you was so eager to tax your brother, 'tis but fair you bear a little extra burthen yourself.

Lord North (aside) I wish I'd let him alone — but I've ways and means enough left to make up for that — I'll take it out of the secret service money.

(aloud) Sir, if you commanded it, I'd give with the greatest pleasure ten or twenty pounds per cent out of my salary: you cannot think it is for the sake of that vile dress I attend you! — I value not money! If I'm so fortunate as to do your honour or estate any service, 'tis all I aim at! — what are riches, without a good name?

George III I believe you are a worthy honest fellow, my Lord, but if you don't choose to do it of your own accord, let me not persuade you to it.

Lord North Choose to do it! — nothing gives me greater pleasure! — Command my fortune; 'tis at your service.

George III I'm fully satisfied with your conduct my Lord — you are a nonpareil at finance — go on.

Lord North The last is a tax on kept mistresses of -----

George III Hold, hold, my Lord — that would be too hard — you may with greater justice tax race horses and fox

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hounds — for my own part, I think the keepers are self-taxed sufficiently by maintaining them, besides, I doubt it would ever pass — but I've improved on your hint, my Lord: — mark down a tax on every man that's married, who is found in bed with any other than his wife: — if a mechanic or plebeian, one pound; if a gentleman, ten pounds; and if in a higher rank, twenty pounds; and the half to go to the informer: — this I think you may venture to put down at three hundred thousand pounds per annum.

Lord North I most humbly thank you for your amendment — and now, Sir, we've raised upwards of a million. I'll consider on ways and means for two or three more, which, with your usual rents, will be able to maintain such a number of servants next year, as will certainly gain a complete victory over your hypocritical saints in the West.

George III I hope so, my Lord. But have you gained any more proselytes to our party this season since the opening of the kennels?

Lord North O yes, Sir; I've added eight to your list of friends — one staunch patriot, I corrupted, by promising to introduce his two daughters to your honour's wife, and get them provided either with rich husbands, or genteel places about her person: got one of his sons a commission in a new raised regiment, and the other two I put into the navy. — the rest I listed by vacant sinecures, with the promises of many more when they fell — they'll always be ready at a call; and will never go from home without leaving notice where I'll find them, in case I'm distressed at any time for a few voices. I have now, Sir, fifty-six on your menial list, who dare not refuse attending me at the kennel, any hour in the day or night: I have my messengers trained so excellently, that they can always bring forty of them at least

in less than an hour; — these, with the others of my party, who, although I have not in the same subjection, dare not speak or vote against us, will secure a considerable majority in the lower kennel; and as for the upper, we've always two or three to one there — so that if your honour has been rather unfortunate in losing ground in the West, you are in some measure recompensed, by acquiring additional friends in the lower kennel, who will not fail in granting you sufficient pecuniary supplies towards retrieving your losses. . . .

## REFERENCES

- [1] "The School for Scandal, a Comedy," sold by S. Bladon, Pater-noster-row, and J. Thresher, No. 38, Duke Street, Manchester Square, at the price of one shilling and sixpence, London, 1779. See also "English Drama 1660-1800," being Catalogue 666, issued by Pickering and Chatto Ltd., London, 1987, item 662, as follows: — "[Sheridan]" The School for Scandal, A Comedy. . . London: sold by S. Bladon. . . and J. Thresher. . . First Edition 8vo in fours, pp. [viii], 62, disbound. The well-known travesty of Sheridan's play, with the *dramatis personae* clearly keyed to political figures such as 'Mr. King,' 'Lord Sh\*lb\*ne' and so forth."
- [2] [Tickell (Richard)] "Anticipation," containing the substance of His Majesty's Most Gracious Speech to both Houses of Parliament on the opening of the approaching session, 2nd edition, Printed for T. Becket, the Corner of the Adelphi, in the Strand, London, 1778.
- [3] *Chamber's Biographical Dictionary*, W. and R. Chambers Ltd., Edinburgh and London, 1957.
- [4] *British Museum General Catalogue of Printed Books, Ten Year Supplement 1956-1965, Vol 26, p. 716, also Vol 41, p. 459, reference CUP. 402. d. 2.*