

Popular Attitudes to Taxation in Britain, c.1945-  
1992

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## **Declaration**

This dissertation is the result of my own work and includes nothing which is the outcome of work done in collaboration except as declared in the Preface and specified in the text.

It is not substantially the same as any that I have submitted, or, is being concurrently submitted for a degree or diploma or other qualification at the University of Cambridge or any other University or similar institution except as declared in the Preface and specified in the text. I further state that no substantial part of my dissertation has already been submitted, or, is being concurrently submitted for any such degree, diploma or other qualification at the University of Cambridge or any other University or similar institution except as declared in the Preface and specified in the text.

It does not exceed the prescribed word limit for the relevant Degree Committee.



## **Summary: Popular attitudes to tax in Britain, c.1945-1992**

Rosa Hodgkin

There has been a general view among British historians that popular opposition to tax increased dramatically in the 1970s. However, no study has looked in detail at the available evidence. This view has been based largely on politicians' statements and a few isolated studies from the 1980s, most of which did not focus on Britain specifically. This thesis attempts to construct a more detailed picture of the development of popular attitudes to tax in Britain c1945 to 1992.

To do this it first examines the available quantitative evidence, variable and unreliable as much of it is before the 1980s and draws some cautious conclusions about how this suggests popular attitudes to tax developed. The following chapters look at discussions in the major national newspapers and political magazines, two main political parties, the civil service, Trades Union Congress, and Federation of British Industries, later Confederation of British Industry, in a series of case studies. These focus on moments when tax was a particularly high-profile issue: the 1949 budget and 1950 election; the 1959 election and 1961 budget; the 1964 election and 1965 budget, the late 1960s and 1970 election; the late 1970s and 1979 election; and the 1987 and 1992 elections.

The findings do not indicate that opposition increased significantly in

the 1970s. On the contrary, the quantitative evidence suggests that popular opposition to taxation was consistently at a relatively low level throughout the period studied, potentially even decreasing through the 1980s, when the evidence is more methodologically reliable. Similarly, although there is evidence that some Labour politicians, in particular, were slightly more concerned about opposition to tax from the 1970s onwards, they were also convinced of opposition in the 1940s and 1950s, supposedly the high point of popular support for high taxation. Even in 1992, the evidence indicates that most Labour politicians remained convinced that perceptions of fairness in taxation were crucial and that support for public spending was also extensive.

The views expressed by Labour and Conservative politicians' during the 1980s indicate that they did not think at that time that popular opposition to tax had increased unprecedentedly in the 1970s. Instead, that idea first appeared in the press in 1987, becoming pervasive by 1992. Among the various organisations studied here, the research therefore indicates that this idea of opposition to tax increasing in the 1970s was found initially only among journalists in the late 1980s and early 1990s – and that it was circulated without supporting evidence.

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## Abbreviations

BES	British Election Study
BSA	British Social Attitudes
CPAG	Child Poverty Action Group
CBI	Confederation of British Industry
CPC	Conservative Political Centre
CPS	Centre for Policy Studies
CRD	Conservative Research Department
EEC	European Economic Community
FBI	Federation of British Industries
ISSP	International Social Survey Program
GMWU	General and Municipal Workers' Union
GSS	Government Social Survey
HMT	Her Majesty's Treasury
IEA	Institute of Economic Affairs
IFS	Institute for Fiscal Studies
IMF	International Monetary Fund
IR	Inland Revenue
IRSF	Inland Revenue Staff Federation
MORI	Market and Opinion Research International
MPS	Mont Pelerin Society
NDC	National Defence Contribution
NEC	National Executive Committee
NHS	National Health Service
NI	National Insurance
NOP	National Opinion Polls
NUR	National Union of Railwaymen



ORC	Opinion Research Centre
PAYE	Pay as You Earn
PLP	Parliamentary Labour Party
SCA	Shadow Communications Agency
SDP	Social Democratic Party
SET	Selective Employment Tax
SWMF	South Wales Miners' Federation
TGWU	Transport and General Workers' Union
TPG	Taxation Policy Group
TUC	Trades Union Congress
WSS	Wartime Social Survey

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## Introduction

“To tax and to please, no more than to love and be wise, is not given to men”, Edmund Burke’s 1774 statement, is still regularly quoted.<sup>1</sup> But inevitable and unchanging antipathy to tax has not been the dominant assumption among historians when it comes to post-war Britain. Instead, it has been assumed that people became significantly less supportive of high taxation and spending in the late 1960s and 1970s prompting, or at least enabling, significant changes to the tax and welfare system under Margaret Thatcher and the transformation of Labour party policy in the 1990s.<sup>2</sup> However, no one has actually looked specifically at popular attitudes to tax and how they evolved in this period. The argument that opposition increased

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<sup>1</sup> See for example: ‘Taxing Non Doms’, *Times*, 11 February 2008; ‘City Spy: You Lose out If You Don’t Feel Like Dancin’’, *Evening Standard*, 31 May 2012; John Plender, ‘A Strange Aversion to Corporate Tax’, *Financial Times*, 4 January 2016; 779 col. 1765.

<sup>2</sup> Martin Daunton, *Just Taxes: The Politics of Taxation in Britain, 1914-1979* (Cambridge: Cambridge University Press, 2002), 3-5, 335-338, 368-369; Avner Offer, *Why Has the Public Sector Grown So Large in Market Societies?: The Political Economy of Prudence in the UK, c. 1870-2000* (Oxford: Oxford University Press, 2003); R. C. Whiting, *The Labour Party and Taxation: Party Identity and Political Purpose in Twentieth-Century Britain* (Cambridge: Cambridge University Press, 2000), 186-189. See also: Steven Fielding, *The Labour Party: Continuity and Change in the Making of ‘New’ Labour* (Basingstoke: Palgrave Macmillan, 2003), 69-72; Rodney Lowe, *The Welfare State in Britain since 1945*, 2nd ed. (London: Macmillan, 1999), 295-299; Avner Offer, *The Challenge of Affluence: Self-Control and Well-Being in the United States and Britain since 1950* (Oxford: Oxford University Press, 2006), 7-8; Avner Offer, ‘British Manual Workers: From Producers to Consumers, c. 1950–2000’, *Contemporary British History* 22, no. 4 (2008): 541-543; Avner Offer, ‘Consumption and Affluence, c. 1870-2010’, in *The Cambridge Economic History of Modern Britain*, ed. Roderick Floud, Jane Humphries, and Paul Johnson (Cambridge: Cambridge University Press, 2014); Peter Sloman, *Transfer State: The Idea of a Guaranteed Income and the Politics of Redistribution in Modern Britain* (Oxford: Oxford University Press, 2019), 148-153; Peter Sloman. ‘Where’s the Money Coming From?: Tracing the History of Manifesto Costings in UK Elections, 1955-2019’, Bennett Institute for Public Policy, 2019; Adrian Williamson, *Conservative Economic Policymaking and the Birth of Thatcherism, 1964-1979* (Basingstoke: Palgrave Macmillan, 2015), 63-66.

in the 1960s and 1970s is largely based on a few works citing limited survey evidence from the 1980s. Contemporary survey evidence suggests widespread willingness to pay higher taxes to fund spending, although whether this holds when it comes to voting has been questioned.<sup>3</sup> This is important because ideas about what popular attitudes to tax are, and how they have changed or not, underpin contemporary calculations about feasible tax levels and the limits of state action. They also play a fundamental role in the general story of British history since 1945.

Although there are significant disagreements, in general historians have divided the period from 1945 to 2000 in two, with the 1970s as the turning point. Both World Wars significantly ‘ratcheted’ up the level of taxation, but unlike post-1918, taxes barely fell after 1945, instead being maintained to fund the creation of the welfare state.<sup>4</sup> Although this might have been expected to produce significant opposition, the period from 1945 to the 1970s is most often

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<sup>3</sup> See for example: E. Clery, J. Curtice, and R. Harding, ‘British Social Attitudes: The 34th Report’, (London: NatCen Social Research, 2017); A. F. Heath, Roger Jowell, and John Curtice, eds., *The Rise of New Labour: Party Policies and Voter Choices* (Oxford: Oxford University Press, 2001), 46-47; Alan Hedges, ‘Perceptions of Redistribution: Report on Exploratory Qualitative Research’, (London: Centre for Analysis of Social Exclusion, London School of Economics, 2005); Hannah Morgan and Roger Harding, ‘Attitudes to Tax and Spending: A Briefing’, (NatCen, 2018); A. Park et al., ‘British Social Attitudes: The 30th Report’, (London: NatCen Social Research, 2013), 35-36; Peter Taylor-Gooby and Charlotte Hastie, ‘Paying for ‘World Class’ Services: A British Dilemma’, *Journal of Social Policy* 32, no. 2 (2003); Paul Johnson, Frances Lynch, and John Geoffrey Walker, ‘Income Tax and Elections in Britain, 1950–2001’, *Electoral Studies* 24, no. 3 (2005).

<sup>4</sup> Daunton, *Just Taxes*, 36-102, 176-228; Whiting, *The Labour Party and Taxation*, 61-129; Tom Clark and Andrew Dilnot, ‘British Fiscal Policy since 1939’, in *The Cambridge Economic History of Modern Britain*, ed. Roderick Floud and Paul Johnson (Cambridge: Cambridge University Press, 2004), 369-370; Tom Clark and Andrew Dilnot, ‘Long-Term Trends in British Taxation and Spending’, (Institute for Fiscal Studies, 2004); Thomas Piketty, *Capital in the Twenty-First Century*, trans. Arthur Goldhammer (Cambridge Massachusetts: The Belknap Press of Harvard University Press, 2014), 636-642.

characterised as one of elite consensus about, and popular support for, a social democratic mixed economy with high levels of taxation and spending.<sup>5</sup> Some historians have challenged whether this consensus has been overstated, but it is generally agreed that there was at least a limited and contested elite consensus, particularly in relation to specific areas of economic policy, characterised nonetheless by significant breaks in policy between administrations.<sup>6</sup> While this period has also traditionally been portrayed as the high point of popular consent to taxation and spending, work on attitudes to the welfare state has suggested that there was not significant popular support for a radical change in the welfare system in the 1940s.<sup>7</sup>

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<sup>5</sup> On consensus and popular support see for example: Dennis Kavanagh, 'The Postwar Consensus', *Twentieth Century British History* 3, no. 2 (1992); Paul Addison, *The Road to 1945: British Politics and the Second World War* (London: Cape, 1975); Adrian Williamson, *Europe and the Decline of Social Democracy in Britain: From Atlee to Brexit* (Suffolk: Boydell & Brewer, 2019), 21-57; Peter Sloman, 'Rethinking a Progressive Moment: The Liberal and Labour Parties in the 1945 General Election', *Historical Research* 84, no. 226 (2011); Ross McKibbin, *Parties and People: England 1914-1951* (Oxford: Oxford University Press, 2010), 127-139. On affluence see for example: Offer, 'Consumption and Affluence, c. 1870-2010'; Offer, 'British Manual Workers: From Producers to Consumers, c. 1950-2000'; Offer, *The Challenge of Affluence: Self-Control and Well-Being in the United States and Britain since 1950*; Vernon Bogdanor and Robert Skidelsky, *The Age of Affluence: 1951-1964* (London: Macmillan, 1970); Jon Lawrence, 'Class, 'Affluence' and the Study of Everyday Life in Britain, C. 1930-64', *Cultural and Social History* 10, no. 2 (2013); Selina Todd, 'Affluence, Class and Crown Street: Reinvestigating the Post-War Working Class', *Contemporary British History* 22, no. 4 (2008); Daniel Wincott, 'The (Golden) Age of the Welfare State: Interrogating A Conventional Wisdom', *Public Administration* 91, no. 4 (2013).

<sup>6</sup> See for example: Noel Whiteside, 'Creating the Welfare State in Britain, 1945-1960', *Journal of Social Policy* 25, no. 1 (1996). Harriet Jones and Michael Kandiah, eds., *The Myth of Consensus: New Views on British History, 1945-64* (Basingstoke: Macmillan, 1996); Peter Kerr, 'Postwar British Politics: From Conflict to Consensus' (Routledge, 2001); B. Harrison, 'The Rise, Fall and Rise of Political Consensus in Britain since 1940', *History* 84, no. 274 (1999); Williamson, *Conservative Economic Policymaking and the Birth of Thatcherism, 1964-1979* 7-9; Todd, 'Affluence, Class and Crown Street: Reinvestigating the Post-War Working Class'.

<sup>7</sup> See for example: Jose Harris, 'Did British Workers Want the Welfare State? G. D. H. Cole's Survey of 1942', in *The Working Class in Modern British History: Essays in Honour of Henry Pelling*, ed. Henry Pelling and J. M. Winter (Cambridge:

The economic trajectory of the 1950s and 1960s has been similarly contested, but with debates focusing on the extent of affluence and relative decline. The economic situation was initially difficult with austerity and other wartime measures persisting into the 1950s (rationing, for example, continued until 1954).<sup>8</sup> Despite this, Britain became increasingly affluent, with higher consumer spending, rising living standards, unprecedented growth rates, and full employment.<sup>9</sup> Middleton argues that the British economy, despite 'stop-go' macroeconomic policy, was exceptionally stable, both historically and comparatively.<sup>10</sup> However, some researchers have emphasised the

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Cambridge University Press, 1983); Nick Hayes, 'Did We Really Want a National Health Service? Hospitals, Patients and Public Opinions before 1948', *The English Historical Review* CXXVII, no. 526 (2012); Steven Fielding, 'What Did 'the People' Want?: The Meaning of the 1945 General Election', *The Historical Journal* 35, no. 3 (1992); Peter Taylor-Gooby, *Public Opinion, Ideology and State Welfare*, Radical Social Policy (London: Routledge & Kegan Paul, 1985); Peter Taylor-Gooby, 'Sustaining State Welfare in Hard Times: Who Will Foot the Bill?', *Journal of European Social Policy* 11, no. 2 (2001). Both Fielding and Clarke have also emphasised the extent of popular distrust in politicians. See: Nick Clarke, *The Good Politician: Folk Theories, Political Interaction, and the Rise of Anti-Politics* (Cambridge: Cambridge University Press, 2018); Steven Fielding, 'A Mirror for England? Cinematic Representations of Politicians and Party Politics, Circa 1944–1964', *Journal of British Studies* 47, no. 1 (2008).

<sup>8</sup> See for example: Alec Cairncross, *Years of Recovery: British Economic Policy, 1945-51* (London: Methuen, 1985); Barry Eichengreen, *Globalizing Capital* (Princeton: Princeton University Press, 2008), 91-134; Martin Daunton, 'Britain and Globalisation since 1850: iii. Creating the World of Bretton Woods, 1939-1958', *Transactions of the Royal Historical Society* 18 (2008); Williamson, *Europe and the Decline of Social Democracy in Britain: From Atlee to Brexit* 24-42; Ina Zweiniger-Bargielowska, *Austerity in Britain Rationing, Controls, and Consumption, 1939-1955* (Oxford: Oxford University Press, 2000).

<sup>9</sup> See for example: Bogdanor and Skidelsky, *The Age of Affluence: 1951-1964*; Offer, *The Challenge of Affluence: Self-Control and Well-Being in the United States and Britain since 1950*; Rodney Lowe, 'Modernizing Britain's Welfare State: The Influence of Affluence, 1957-1964', in *An Affluent Society?: Britain's Post-War "Golden Age" Revisited*, ed. Lawrence Black and Hugh Pemberton (Aldershot: Ashgate, 2004); Offer, 'Consumption and Affluence, c. 1870-2010'. See Todd, 'Affluence, Class and Crown Street: Reinvestigating the Post-War Working Class' for an argument on the limits of affluence.

<sup>10</sup> Roger Middleton, *The British Economy since 1945: Engaging with the Debate*, British History in Perspective (Basingstoke: Macmillan, 2000), 40-43. See also Jim Tomlinson, 'Economic Policy', in *The Cambridge Economic History of Modern*

limits of this affluence, particularly for working-class Britons.<sup>11</sup> The country was still highly unequal, particularly in terms of wealth, and affluence was based on long hours in strenuous jobs and the extension of credit on a new scale.<sup>12</sup> 'Stop-go' policies also fuelled some macroeconomic instability, and growth rates, although unprecedented, were lower than competitors'.<sup>13</sup> This led to elite concern about whether Britain was in decline compared to other countries, which would be a feature of economic and political debate for several decades. Whether Britain was in decline or not has been debated.<sup>14</sup> Much current literature emphasises the relative nature of the decline and theorises that this focus was actually the product of psychological distress about Britain's loss of status as a post-imperial power amid decolonisation.<sup>15</sup>

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*Britain: Volume 3: Structural Change and Growth, 1939–2000*, ed. Paul Johnson and Roderick Floud (Cambridge: Cambridge University Press, 2004), 197.

<sup>11</sup> See for example: Todd, 'Affluence, Class and Crown Street: Reinvestigating the Post-War Working Class'; Selina Todd, *The People: The Rise and Fall of the Working Class, 1910-2010* (London: John Murray, 2014), 152-169.

<sup>12</sup> Todd, 'Affluence, Class and Crown Street: Reinvestigating the Post-War Working Class'; Lowe, *The Welfare State in Britain since 1945*, 284-295.

<sup>13</sup> See for example: Hugh Pemberton, 'Affluence, Relative Decline and the Treasury', in *An Affluent Society?: Britain's Post-War "Golden Age" Revisited*, ed. Lawrence Black and Hugh Pemberton (Aldershot: Ashgate, 2004); Rodney Lowe, 'Modernizing Britain's Welfare State: The Influence of Affluence, 1957-1964', *ibid.*; Middleton, *The British Economy since 1945: Engaging with the Debate*, 86-89; Jim Tomlinson, 'Inventing 'Decline': The Falling Behind of the British Economy in the Postwar Years', *The Economic History Review* 49, no. 4 (1996); Tomlinson, 'Economic Policy', 197.

<sup>14</sup> See for example: S. N. Broadberry and N. F. R. Crafts, 'British Economic Policy and Industrial Performance in the Early Post-War Period', *Business History* 38, no. 4 (1996). David Coates, *The Question of UK Decline: State, Society and Economy* (London: Harvester Wheatsheaf, 1994); Tomlinson, 'Inventing 'Decline': The Falling Behind of the British Economy in the Postwar Years'. Jim Tomlinson, 'De-Industrialization Not Decline: A New Meta-Narrative for Post-War British History', *Twentieth Century British History* (2015); Jim Tomlinson, 'Managing the Economy, Managing the People', in *Twentieth-Century Britain: Economic, Cultural and Social Change*, ed. Julie-Marie Strange, Francesca Carnevali, and Paul Johnson (Harlow: Pearson/Longman, 2007).

<sup>15</sup> See for example: Broadberry and Crafts, 'British Economic Policy and Industrial Performance in the Early Post-War Period'. Coates, *The Question of UK Decline: State, Society and Economy*; Middleton, *The British Economy since 1945: Engaging with the Debate*, 86-87, 136-138; Barry Supple, 'Fear of Failing:



The 1970s have, in contrast, traditionally been portrayed in both academic and popular discourse as a decade of crisis, remembered for miners' strikes, the three day week, high inflation, and the 'winter of discontent', leading finally to the rejection of the post-war consensus.<sup>16</sup> 'Going back to the 1970s' is still used as a critique of left-wing policies in the right-leaning press today.<sup>17</sup> Recent work has challenged this portrayal of the 1970s, arguing that the feeling of crisis was at least encouraged, if not created, by Conservative politicians and the press in an attempt to delegitimise corporatism and the Labour government.<sup>18</sup> Tomlinson, for example, argues that

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Economic History and the Decline of Britain', *The Economic History Review* 47, no. 3 (1994). Simon Szreter, 'British Economic Decline and Human Resources', in *Understanding Decline: Perceptions and Realities of British Economic Performance*, ed. Peter Clarke and Clive Trebilcock (Cambridge: Cambridge University Press, 1997); Tomlinson, 'Inventing 'Decline': The Falling Behind of the British Economy in the Postwar Years'. Jim Tomlinson, 'The Decline of the Empire and the Economic 'Decline' of Britain', *Twentieth Century British History* 14, no. 3 (2003); Tomlinson, 'De-Industrialization Not Decline: A New Meta-Narrative for Post-War British History'; Jim Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit* (Oxford: Oxford University Press, 2017), 41-62.

<sup>16</sup> See for example: P. F. Clarke, *Hope and Glory: Britain 1900-2000*, 2nd ed. (London: Penguin, 2004); Lowe, *The Welfare State in Britain since 1945*. For a summary of this narrative see: Emily Robinson et al., 'Telling Stories About Post-War Britain: Popular Individualism and the 'Crisis' of the 1970s', *Twentieth Century British History* (2017), particularly 2-3; Lawrence Black, 'An Enlightening Decade? New Histories of 1970s' Britain', *International Labor and Working-Class History* 82 (2012); Rodney Lowe, 'Life Begins in the Seventies? Writing and Rewriting the History of Postwar Britain', *Journal of Contemporary History* 42, no. 1 (2007).

<sup>17</sup> See for example: Richard Evans, 'How Labour Will Take Tax Rates Back to the 1970s', *Daily Telegraph*, 3 June 2017; James Bartholomew, 'Debt, Inflation and Union Power: Britain Is Sleepwalking Back into the 1970s', *ibid.*, 2 June 2020; Naomi Adedokun, 'Labour's Socialism Would Take Britain Back to 1970s 'Suffering' - 'Piles of Rubbish!', *Daily Express*, 8 November 2019; Leo McKinstry, 'The Tories Must Keep a Tight Grip on Unprecedented Spending – or Risk a Return to the Miserable Days of the 1970s', *Sun*, 2 June 2020.

<sup>18</sup> Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit*, 187-205; Robert Saunders, 'Crisis? What Crisis?' Thatcherism and the Seventies', in *Making Thatcher's Britain*, ed. Ben Jackson and Robert Saunders (Cambridge: Cambridge University Press, 2012); Robinson et al., 'Telling Stories About Post-War Britain: Popular Individualism and the 'Crisis' of the 1970s'; Colin Hay, 'Narrating Crisis: The

financial journalists, with support from right-wing think tanks like the IEA, were central to constructing a narrative of the 1970s crisis as not a passing challenge related to external shocks, but a symptom of Britain's terminal decline as a result of poor governance and the failure of social democracy.<sup>19</sup>

However, even works that challenge the traditional perception of the 1970s generally see the decade as marking a transition from social democracy to neoliberalism as the dominant political ideology. The definition of neoliberalism has been debated, and several authors have emphasised the specificities of Thatcherism.<sup>20</sup> Some authors also argue that it was not as clean a break from social democracy to neoliberalism as has been portrayed.<sup>21</sup> However, there does appear

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Discursive Construction of the 'Winter of Discontent' ', *Sociology* 30, no. 2 (1996); Andy Beckett, *When the Lights Went Out: What Really Happened to Britain in the Seventies* (London: Faber and Faber, 2010); Alwyn W. Turner, *Crisis? What Crisis?: Britain in the 1970s* (London: Aurum, 2009).

<sup>19</sup> Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit, 73-77*, 187-205. On the press see also for example: D. W. Parsons, *The Power of the Financial Press: Journalism and Economic Opinion in Britain and America* (Aldershot: Elgar, 1989).

<sup>20</sup> See for example: Florence Sutcliffe-Braithwaite, 'Neo-Liberalism and Morality in the Making of Thatcherite Social Policy', *The Historical Journal* 55, no. 2 (2012); Andrew Gamble, *The Free Economy and the Strong State: The Politics of Thatcherism* (Basingstoke: Macmillan, 1989); S. Hall, 'The Neo-Liberal Revolution', *Cultural Studies* 25, no. 6 (2011); Colin Crouch, 'The Terms of the Neo-Liberal Consensus', *Political Quarterly* 68, no. 4 (1997); Ben Jackson, 'Currents of Neo-Liberalism: British Political Ideologies and the New Right, C.1955–1979', *The English Historical Review* 131, no. 551 (2016); Aled Davies, James Freeman, and Hugh Pemberton, "Everyman A Capitalist' or 'Free to Choose'? Exploring the Tensions within Thatcherite Individualism', *The Historical Journal* 61, no. 2 (2018); Philip Mirowski and Dieter Plehwe, *The Road from Mont Pelerin: The Making of the Neoliberal Thought Collective* (London: Harvard University Press, 2009).

<sup>21</sup> See for example: Stephen Brooke, 'Living in 'New Times': Historicizing 1980s Britain', *History Compass* 12, no. 1 (2014); Hall, 'The Neo-Liberal Revolution'; Jackson, 'Currents of Neo-Liberalism: British Political Ideologies and the New Right, C.1955–1979'; Daniel Stedman Jones, *Masters of the Universe: Hayek, Friedman, and the Birth of Neoliberal Politics* (Oxford: Princeton University Press, 2012); Sloman, 'Short 'Where's the Money Coming From?': Tracing the History of Manifesto Costings in UK Elections, 1955-2019'; Saunders, "Crisis? What Crisis? Thatcherism and the Seventies"; Jim Tomlinson, 'Distributional Politics: The Search for Equality in Britain since the First World War', in *The Contradictions of Capital in*

to have been a shift in the political discourse around economic policy in the 1960s and 1970s, which resulted in persistent changes to Conservative and Labour policies in the 1980s and 1990s. This did not come only from the right, as the rediscovery of poverty in the mid 1960s and the economic difficulties of the 1970s challenged ideas about the success of post-war social democracy on the left as well.<sup>22</sup> It has been suggested that the perception of crisis in the 1970s should be seen as primarily an elite phenomenon.<sup>23</sup>

Research has also looked at the extent to which Thatcherite ideas changed British culture and popular attitudes after 1979.<sup>24</sup> Several authors have put forward theories of increasing individualisation.<sup>25</sup>

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*the Twenty-First Century*, ed. Pat Hudson and Keith Tribe (Newcastle upon Tyne: Agenda, 2017); Whiting, *The Labour Party and Taxation*, 259-268.

<sup>22</sup> Brian Abel-Smith and Peter Townsend, *The Poor and the Poorest: A New Analysis of the Ministry of Labour's Family Expenditure Surveys of 1953-54 and 1960* (London: Bell, 1967); Stedman Jones, *Masters of the Universe: Hayek, Friedman, and the Birth of Neoliberal Politics* particularly 215-272; Rodney Lowe, 'The Rediscovery of Poverty and the Creation of the Child Poverty Action Group, 1962-68', *Contemporary Record* 9, no. 3 (1995): 603-609; Lowe, *The Welfare State in Britain since 1945*, 140-147; Ian Gazeley et al., 'The Poor and the Poorest, 50 Years on: Evidence from British Household Expenditure Surveys of the 1950s and 1960s', *Journal of the Royal Statistical Society: Series A (Statistics in Society)* 180, no. 2 (2017).

<sup>23</sup> Joe Moran, "'Stand up and Be Counted': Hughie Green, the 1970s and Popular Memory', *History Workshop Journal* 70, no. 1 (2010); Jim Tomlinson, 'British Government and Popular Understanding of Inflation in the Mid-1970s', *The Economic History Review* 67, no. 3 (2014): 760-765; James E. Alt, *The Politics of Economic Decline: Economic Management and Political Behaviour in Britain since 1964* (Cambridge: Cambridge University Press, 1979), 266.

<sup>24</sup> See for example: Jon Lawrence and Florence Sutcliffe-Braithwaite, 'Margaret Thatcher and the Decline of Class Politics', in *Making Thatcher's Britain*, ed. Ben Jackson and Robert Saunders (Cambridge: Cambridge University Press, 2012); Brooke, 'Living in 'New Times': Historicizing 1980s Britain'; Sutcliffe-Braithwaite, 'Neo-Liberalism and Morality in the Making of Thatcherite Social Policy'; Matthew Grimley, 'Thatcherism, Morality and Religion', in *Making Thatcher's Britain*, ed. Ben Jackson and Robert Saunders (Cambridge: Cambridge University Press, 2012); Geoffrey Evans and James Tilley, *The New Politics of Class* (Oxford: Oxford University Press, 2017).

<sup>25</sup> See for example: Ulrich Beck and Elisabeth Beck-Gernsheim, *Individualization: Institutionalized Individualism and Its Social and Political Consequences* (London: SAGE, 2008); Richard Sennett, *The Fall of Public Man* (London: Penguin, 2002);

Robinson et al, for example, suggest that a 'popular individualism' developed during the 1970s, with people demanding more control over their own lives. They argue that this was just as much rooted in left-wing politics and did not lead inexorably to Thatcherism.<sup>26</sup> Other researchers, however, have challenged this, identifying individualism as a long-term feature of working-class British culture and pointing to the continuing importance of class identification.<sup>27</sup> Sutcliffe-Braithwaite has suggested that popular ideas about class changed, with 'ordinariness' becoming more important than traditional class divisions. However, she identifies the decline of deference as the key driver of this change.<sup>28</sup> Davies's work suggests that Thatcher's governments were themselves undecided about exactly what kind of individual they were trying to create, with morality and free market economic ideas providing competing impulses.<sup>29</sup> Ivor Crewe, and others, have also highlighted that survey evidence suggests that

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Peter Scott, 'The Household Economy since 1870', in *The Cambridge Economic History of Modern Britain*, ed. Roderick Floud, Jane Humphries, and Paul Johnson (Cambridge: Cambridge University Press, 2014); Brooke, 'Living in 'New Times': Historicizing 1980s Britain', 24-25; Robinson et al., 'Telling Stories About Post-War Britain: Popular Individualism and the 'Crisis' of the 1970s'.

<sup>26</sup> Robinson et al., 'Telling Stories About Post-War Britain: Popular Individualism and the 'Crisis' of the 1970s'.

<sup>27</sup> M. Savage, 'Sociology, Class and Male Manual Work Cultures', in *British Trade Unions and Industrial Politics*, ed. Alan Campbell, Nina Fishman, and John McIlroy, *Studies in Labour History* (Aldershot: Ashgate, 1999); M. Savage, *Class Analysis and Social Transformation*, *Sociology and Social Change* (Buckingham: Open University Press, 2000); M. Savage, 'Working-Class Identities in the 1960s', *Sociology* 39, no. 5 (2005); Lawrence, 'Class, 'Affluence' and the Study of Everyday Life in Britain, C. 1930-64'; Jon Lawrence, 'Inventing the 'Traditional Working Class': A Re-Analysis of Interview Notes from Young and Willmott's Family and Kinship in East London', 59, no. 2 (2016); Will Atkinson, 'Beck, Individualization and the Death of Class: A Critique', *The British Journal of Sociology* 58, no. 3 (2007); Ben Jackson and Robert Saunders, 'Introduction: Varieties of Thatcherism', in *Making Thatcher's Britain*, ed. Ben Jackson and Robert Saunders (Cambridge: Cambridge University Press, 2012), particularly 16-17.

<sup>28</sup> Florence Sutcliffe-Braithwaite, *Class, Politics, and the Decline of Deference in England, 1968-2000* (Oxford: Oxford University Press, 2018).

<sup>29</sup> Davies, Freeman, and Pemberton, 'Everyman A Capitalist' or 'Free to Choose'? Exploring the Tensions within Thatcherite Individualism'.

people moved away from the Conservative position on several key issues, including tax, through the 1980s.<sup>30</sup>

Economically, whether the 1980s represented the reversal of decades of decline due to high tax and spending and the power of unions, or deindustrialisation, social dislocation, and rising inequality has been intensely debated.<sup>31</sup> Again, some recent work has emphasised continuities in the 1980s as well as changes. Tomlinson has suggested, for example, that Keynesianism did not die, if anything becoming more influential in the 1990s after being temporarily side-lined.<sup>32</sup> But the 1980s are, nonetheless, primarily portrayed economically as a period of change, with privatisation, deregulation, and deindustrialisation, whether those reforms are evaluated favourably or not.<sup>33</sup>

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<sup>30</sup> I. M. Crewe, 'Values: The Crusade That Failed', in *The Thatcher Effect* ed. Dennis Kavanagh and Anthony Seldon (Oxford: Clarendon, 1989); I. M. Crewe, 'Has the Electorate Become Thatcherite?', in *Thatcherism*, ed. Robert Skidelsky (London: Chatto & Windus, 1988); Heath, Jowell, and Curtice, *The Rise of New Labour: Party Policies and Voter Choices* 31-57.

<sup>31</sup> See for example: Broadberry and Crafts, 'British Economic Policy and Industrial Performance in the Early Post-War Period'. Coates, *The Question of UK Decline: State, Society and Economy*; Michael Kitson, 'Failure Followed by Success or Success Followed by Failure? A Re-Examination of British Economic Growth since 1949', in *The Cambridge Economic History of Modern Britain*, ed. Roderick Floud and Paul Johnson (Cambridge: Cambridge University Press, 2004); Paul Johnson, 'The Welfare State, Income and Living Standards', *ibid.*; Lowe, *The Welfare State in Britain since 1945*, 295-299; Middleton, *The British Economy since 1945: Engaging with the Debate*. Supple, 'Fear of Failing: Economic History and the Decline of Britain'; Szreter, 'British Economic Decline and Human Resources'; Tomlinson, 'Managing the Economy, Managing the People'; Tomlinson, 'Inventing 'Decline': The Falling Behind of the British Economy in the Postwar Years'. Tomlinson, 'De-Industrialization Not Decline: A New Meta-Narrative for Post-War British History'.

<sup>32</sup> Jim Tomlinson, 'Tale of a Death Exaggerated: How Keynesian Policies Survived the 1970s', *Contemporary British History* 21, no. 4 (2007). See also: J. I. M. Bulpitt, 'The Discipline of the New Democracy: Mrs Thatcher's Domestic Statecraft', *Political Studies* 34, no. 1 (1986).

<sup>33</sup> See for example: Broadberry and Crafts, 'British Economic Policy and Industrial Performance in the Early Post-War Period'. Coates, *The Question of UK Decline: State, Society and Economy*; Kitson, 'Failure Followed by Success or Success Followed by Failure? A Re-Examination of British Economic Growth since 1949';

The story of post-war British history is rounded off with the rise of New Labour in the 1990s. Tax is again portrayed as crucial to this development. Labour lost the 1992 'tax bombshell' election after being attacked by the Conservatives on their tax plans. Whether tax was actually the cause of Labour's defeat is debated among academics, with many arguing that other issues, particularly perceptions of economic competence, were more important.<sup>34</sup> However, many prominent Labour figures identified tax as the key cause of their defeat and this belief shaped the political project that would become 'New Labour'.<sup>35</sup> It has been long lasting; in 2018 then

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Paul Johnson, 'The Welfare State, Income and Living Standards', *ibid.*; Lowe, *The Welfare State in Britain since 1945*, 295-299; Middleton, *The British Economy since 1945: Engaging with the Debate*. Supple, 'Fear of Failing: Economic History and the Decline of Britain'; Szreter, 'British Economic Decline and Human Resources'; Tomlinson, 'Managing the Economy, Managing the People'; Tomlinson, 'Inventing 'Decline': The Falling Behind of the British Economy in the Postwar Years'. Tomlinson, 'De-Industrialization Not Decline: A New Meta-Narrative for Post-War British History'; Eric J. Evans, *Thatcher and Thatcherism* (London: Taylor & Francis Group, 2013).

<sup>34</sup> David Sanders, 'Why the Conservative Party Won - Again', in *Britain at the Polls 1992*, ed. Anthony King, et al. (New Jersey: Chatham House, 1993); Margaret Scammell, *Designer Politics: How Elections Are Won* (Basingstoke: Macmillan, 1995), 261-263; Patrick Seyd, 'Tony Blair and New Labour', in *New Labour Triumphs: Britain at the Polls* ed. Anthony King, et al. (Chatham, N.J.: Chatham House Publishers, 1998), 50-51. See also: Daunton, *Just Taxes*, 3-4; Aled Davies and Peter Sloman, 'Fiscal Promises: Tax and Spending in British General Elections since 1964', in *Electoral Pledges in Britain since 1918: The Politics of Promises*, ed. David Thackeray and Richard Toye (Cham: Springer International Publishing AG, 2020), 131-132; D. Coates, *Prolonged Labour: The Slow Birth of New Labour Britain* (Basingstoke: Palgrave Macmillan, 2005), 4-5; David Denver, 'The Government That Could Do No Right', in *New Labour Triumphs: Britain at the Polls* ed. Anthony King, et al. (Chatham, N.J.: Chatham House Publishers, 1998); Anthony King, 'Why Labour Won - at Last', *ibid.*; Sloman, 'Short 'Where's the Money Coming From?': Tracing the History of Manifesto Costings in UK Elections, 1955-2019', 14-15; Dominic Wring, *The Politics of Marketing the Labour Party* (Basingstoke: Palgrave Macmillan, 2005), 113-115.

<sup>35</sup> Philip Gould, 'Why Labour Won', in *Political Communications: Why Labour Won the General Election of 1997* ed. Ivor Crewe, Brian Gosschalk, and John Bartle (London: Frank Cass, 1998), 7. See also: Davies and Sloman, 'Fiscal Promises: Tax and Spending in British General Elections since 1964'; Heath, Jowell, and Curtice, *The Rise of New Labour: Party Policies and Voter Choices* 44; Seyd, 'Tony Blair and New Labour', 61.

Labour Shadow Chancellor John McDonnell explained his reluctance to oppose Conservative cuts to income tax with reference to the 1992 election:

"The experience of '92 is seared into me ... In '92 I went round knocking on doors. If you remember the campaign the Tories waged with the big posters - Labour tax bombshell. I was knocking on doors of people who were unemployed, who were on low wages as well, saying to me 'I can't vote for you because you will increase my taxes'. And we hadn't won the argument about a fair taxation system. So of course I am not going to make that mistake again."<sup>36</sup>

Whether popular opposition to tax increased in the 1960s and 1970s has clear implications for current political ideas about the limits of taxation as well as the dominant story of post-war British history. Despite this, no recent works have looked at the history of popular attitudes to tax in Britain. Academic interest in questions of inequality has increased following the 2008 crash, with Piketty's research attracting particular attention. Piketty's recent work has emphasised the importance of ideology in the development of what he terms 'inequality regimes'.<sup>37</sup> There are also significant bodies of work in

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<sup>36</sup> Nicholas Watt, 'Budget 2018: McDonnell Guided by Memories of '92 Defeat', BBC News, 2018, accessed on: 6 November at <https://www.bbc.co.uk/news/uk-46101928>.

<sup>37</sup> Thomas Piketty, *Capital and Ideology*, trans. Arthur Goldhammer (London: Harvard University Press, 2020); Thomas Piketty, *Les Hauts Revenus En France Au Xxe Siècle: Inégalités Et Redistributions, 1901-1998* (Paris: Grasset & Fasquelle, 2001); Thomas Piketty and Emmanuel Saez, 'How Progressive Is the U.S. Federal Tax System? A Historical and International Perspective', *Journal of Economic Perspectives* 21, no. 1 (2007); Piketty, *Capital in the Twenty-First Century*. See also: Howard Glennerster, 'Why Was a Wealth Tax for the UK Abandoned? Lessons for the Policy Process and Tackling Wealth Inequality', *Journal of Social Policy* 41, no. 2 (2012); Pat Hudson and Keith Tribe, *The Contradictions of Capital in the Twenty-First Century* (Newcastle upon Tyne: Agenda, 2017); Branko Milanovic, 'Global Income Inequality by the Numbers: In History and Now', *Global Policy* 4, no. 2 (2013); Branko Milanovic, 'The Return of "Patrimonial Capitalism": A Review of Thomas Piketty's Capital in the Twenty-First Century', *Journal of Economic Literature* 52, no. 2 (2014); Avner Offer, 'Models, Money and Housing', in *The Contradictions of Capital in the Twenty-First Century*, ed. Pat Hudson and Keith Tribe (Newcastle upon Tyne: Agenda, 2017); Simon Szreter, 'Wealth, Population, and Inequality: A Review Essay on Thomas Piketty, Capital in the Twenty-First Century', *Population and Development Review* 41, no. 2

psychology, political science, and economics about contemporary (predominantly American) attitudes to inequality, redistribution, and tax compliance.<sup>38</sup> These suggest that there are many factors

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(2015); Noah Wright. 'Data Visualization in Capital in the 21st Century', 2015. There was of course also work looking at inequality before the financial crisis, in particular by Tony Atkinson. See for example: A. B. Atkinson and A. J. Harrison, *Distribution of Personal Wealth in Britain* (Cambridge: Cambridge University Press, 1978); A. B. Atkinson, *Wealth, Income and Inequality*, 2nd ed. (Oxford: Oxford University Press, 1980); A. B. Atkinson, 'Distribution of Income and Wealth', in *Twentieth-Century British Social Trends*, ed. A.H. Halsey and Josephine Webb (Basingstoke: Macmillan, 2000); Anthony B. Atkinson, 'Top Incomes in the United Kingdom over the Twentieth Century', (2003); Tom Clark and Andrew Leicester, 'Inequality and Two Decades of British Tax and Benefit Reforms', *Fiscal Studies* 25, no. 2 (2004); Charles Feinstein, 'The Equalizing of Wealth in Britain since the Second World War', *Oxford Review of Economic Policy* 12, no. 1 (1996); Paul Johnson, 'Taxes and Benefits, Equality and Efficiency', in *Paying for Inequality: The Economic Cost of Social Injustice*, ed. Andrew Glyn and David Miliband (London: IPPR/Rivers Oram Press, 1994); Johnson, 'The Welfare State, Income and Living Standards'.

<sup>38</sup> See for example: Alberto Alesina and Eliana La Ferrara, 'Preferences for Redistribution in the Land of Opportunities', *Journal of Public Economics* 89, no. 5 (2005); Larry M. Bartels, 'Homer Gets a Tax Cut: Inequality and Public Policy in the American Mind', *Perspectives on Politics* 3, no. 1 (2005); Roland Benabou and Efe A. Ok, 'Social Mobility and the Demand for Redistribution: The Pout Hypothesis', *The Quarterly Journal of Economics* 116, no. 2 (2001); Andrea Louise Campbell, 'How Americans Think About Taxes: Lessons from the History of Tax Attitudes', *Proceedings. Annual Conference on Taxation and Minutes of the Annual Meeting of the National Tax Association* 102 (2009); Serena Fatica. 'Preferences for Redistribution, the Size of Government and the Tax System', Germany University Library of Munich, 2011; Andreas Georgiadis and Alan Manning, 'Spend It Like Beckham? Inequality and Redistribution in the UK, 1983–2004', *Public Choice* 151, no. 3 (2012); Giacomo Corneo and Hans Peter Gruner, 'Social Limits to Redistribution', *American Economic Review* 90, no. 5 (2000); Guillermo Cruces, Ricardo Perez-Truglia, and Martin Tetaz, 'Biased Perceptions of Income Distribution and Preferences for Redistribution: Evidence from a Survey Experiment', *Journal of Public Economics* 98 (2013); Jonas Edlund and Ingemar Johansson Sevä, 'Exploring the 'Something for Nothing' Syndrome: Confused Citizens or Free Riders? Evidence from Sweden', *Scandinavian Political Studies* 36, no. 4 (2013); Ernst Fehr, Helen Bernhard, and Bettina Rockenbach, 'Egalitarianism in Young Children', *Nature* 454, no. 7208 (2008); Hedges, 'Perceptions of Redistribution: Report on Exploratory Qualitative Research'; Isaac William Martin, Ajay K. Mehrotra, and Monica Prasad, eds., *The New Fiscal Sociology: Taxation in Comparative and Historical Perspective* (Cambridge: Cambridge University Press, 2009), particularly part II; Leslie McCall, *The Undeserving Rich: American Beliefs About Inequality, Opportunity, and Redistribution* (Cambridge: Cambridge University Press, 2013); Morgan and Harding, 'Attitudes to Tax and Spending: A Briefing'; Michael I. Norton, 'Unequality', *Policy Insights from the Behavioral and Brain Sciences* 1, no. 1 (2014); Michael Orton and Karen Rowlingson, 'Public Attitudes to Economic Inequality', (Joseph Rowntree Foundation, 2007); Steven M. Sheffrin, *Tax Fairness and Folk Justice* (Cambridge: Cambridge University Press, 2013); Liam Stanley,



affecting attitudes to tax, including perceptions of fairness and efficiency, cognitive biases, trust, how homogenous groups are, and ideas about whether success/failure is due to luck or effort, along with the structure of institutions, the quality of services, and how progressive the tax system is.<sup>39</sup> They often emphasise how little knowledge citizens have of the exact workings of their tax systems and their redistributive consequences.<sup>40</sup> They do not, however, tell us how attitudes to tax have changed over time.

Liam Stanley and Alt et al have come closest to a history of popular attitudes to tax in the United Kingdom. Both use British Social Attitudes (BSA) survey data and Stanley also discusses focus group evidence. Both suggest that support for redistribution fell between the 1980s and 2010s.<sup>41</sup> Stanley argues that British people have become

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“When We Were Just Giving Stuff Away Willy-Nilly”: Historicizing Contemporary British Tax Morale’, in *The Leap of Faith*, ed. Sven H. Steinmo (Oxford: Oxford University Press, 2018).

<sup>39</sup> Alberto Alesina, *Fighting Poverty in the Us and Europe: A World of Difference* (Oxford: Oxford: Oxford University Press, 2004); Campbell, ‘How Americans Think About Taxes: Lessons from the History of Tax Attitudes’; Hedges, ‘Perceptions of Redistribution: Report on Exploratory Qualitative Research’; Martin, Mehrotra, and Prasad, *The New Fiscal Sociology: Taxation in Comparative and Historical Perspective*, particularly part II; Sheffrin, *Tax Fairness and Folk Justice*. See also: Axel Hadenius, ‘Citizens Strike a Balance: Discontent with Taxes, Content with Spending’, *Journal of Public Policy* 5, no. 3 (1985); Christoph Kogler et al., ‘Trust and Power as Determinants of Tax Compliance: Testing the Assumptions of the Slippery Slope Framework in Austria, Hungary, Romania and Russia’, *Journal of Economic Psychology* 34 (2013); Christian Albrekt Larsen, ‘The Institutional Logic of Welfare Attitudes: How Welfare Regimes Influence Public Support’, *Comparative Political Studies* 41, no. 2 (2008); McCall, *The Undeserving Rich: American Beliefs About Inequality, Opportunity, and Redistribution*; Stanley, “When We Were Just Giving Stuff Away Willy-Nilly”: Historicizing Contemporary British Tax Morale’.

<sup>40</sup> See for example: Bartels, ‘Homer Gets a Tax Cut: Inequality and Public Policy in the American Mind’; Hedges, ‘Perceptions of Redistribution: Report on Exploratory Qualitative Research’; Orton and Rowlingson, ‘Public Attitudes to Economic Inequality’; David Sanders, ‘The Real Economy and the Perceived Economy in Popularity Functions: How Much Do Voters Need to Know?: A Study of British Data, 1974–97’, *Electoral Studies* 19, no. 2 (2000).

<sup>41</sup> Stanley, “When We Were Just Giving Stuff Away Willy-Nilly”: Historicizing Contemporary British Tax Morale’; James E. Alt, Ian Preston, and Luke Sibieta, ‘The Political Economy of Tax Policy’, in *Dimensions of Tax Design: The Mirrlees*

less willing to pay taxes, particularly since the New Labour governments, due to changing ideas about the efficiency of the state and the deservingness of welfare participants, as well as misconceptions about the percentage of the tax budget that welfare makes up.<sup>42</sup> However, he does not discuss the fact that the BSA data also suggests that the number of respondents advocating tax cuts has remained at a very low and stable level.<sup>43</sup>

Alt et al do discuss this apparent disconnect and posit that declining levels of trust in government might suggest that continuing popular support for redistribution and spending has been undermined by doubts about the efficiency of that spending. They also argue that any changes in popular attitudes seem to have followed, rather than led, cuts in tax rates, and that the cuts made in the 1980s came at a time of high support for redistribution and public spending.<sup>44</sup> Some suggest, however, that the BSA data is not sufficient to draw conclusions about the historical development of popular attitudes.<sup>45</sup>

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*Review*, ed. J. Mirrlees, et al. (Oxford: Oxford University Press, 2010). See also: Clery, Curtice, and Harding, 'British Social Attitudes: The 34th Report', xi-xiii, 35-38; John Hills, 'Following or Leading Public Opinion? Social Security Policy and Public Attitudes since 1997', *Fiscal Studies* 23, no. 4 (2002): 547; 'Thermostat or Weathervane? Public Reactions to Spending and Redistribution under New Labour', in *British Social Attitudes: The 26th Report*, ed. Alison Park, et al. (London: SAGE Publications Ltd, 2010), 19-38.

<sup>42</sup> Stanley, "When We Were Just Giving Stuff Away Willy-Nilly": Historicizing Contemporary British Tax Morale'. See also: Sven H. Steinmo, 'Introduction', *ibid.*; Georgiadis and Manning, 'Spend It Like Beckham? Inequality and Redistribution in the UK, 1983–2004'.

<sup>43</sup> Clery, Curtice, and Harding, 'British Social Attitudes: The 34th Report', 35-36; Morgan and Harding, 'Attitudes to Tax and Spending: A Briefing'; Taylor-Gooby and Hastie, 'Paying for 'World Class' Services: A British Dilemma'.

<sup>44</sup> Alt, Preston, and Sibieta, 'The Political Economy of Tax Policy'. See also: Clery, Curtice, and Harding, 'British Social Attitudes: The 34th Report', xi-xiii, 35-38; Morgan and Harding, 'Attitudes to Tax and Spending: A Briefing'.

<sup>45</sup> Peter Riddell, 'Commentary by Peter Riddell', in *Dimensions of Tax Design: The Mirrlees Review*, ed. J. Mirrlees, et al. (Oxford: Oxford University Press, 2010); Guido Tabellini, 'Commentary by Guido Tabellini', *ibid.*; Chris Whales, 'Commentary by Chris Wales', *ibid.*

Peter Riddell, for example, argues that a detailed historical evaluation would provide firmer evidence. He goes on to state that Conservative politicians certainly believed that people had become more opposed to taxation in the 1970s and that survey evidence supports this. However, his commentary is sparsely footnoted and he does not cite significant evidence to support this claim.<sup>46</sup> Neither Stanley nor Alt et al look at evidence from before the start of the BSA in the early 1980s.

The development of British tax policy and the tax system has been comprehensively covered, primarily by Martin Daunton.<sup>47</sup> Daunton argues that inefficient administrative structures that were biased towards stasis resulted in an incoherent and contradictory fiscal system and a loss of popular consent, which opened the door for dramatic changes under Thatcher.<sup>48</sup> Although Daunton's work touches on political ideas about popular attitudes, it is explicitly not a

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<sup>46</sup> Peter Riddell, 'Commentary by Peter Riddell', *ibid.*

<sup>47</sup> Marc Buggeln, Martin Daunton, and Alexander Nützenadel, 'The Political Economy of Public Finance since the 1970s: Questioning the Leviathan', in *The Political Economy of Public Finance: Taxation, State Spending and Debt since the 1970s*, ed. Marc Buggeln, Martin Daunton, and Alexander Nützenadel (Cambridge: Cambridge University Press, 2017); Martin Daunton, 'Creating a Dynamic Society: The Tax Reforms of the Thatcher Government', *ibid.*; Daunton, *Just Taxes*; Martin Daunton, *Trusting Leviathan: The Politics of Taxation in Britain, 1799-1914* (Cambridge: Cambridge University Press, 2007); Martin Daunton, *Wealth and Welfare: An Economic and Social History of Britain, 1851-1951*, *Economic and Social History of Britain* (Oxford: Oxford University Press, 2007); Martin Daunton, 'The Role of the State: Taxation, Citizenship and Welfare Reforms', in *Twentieth-Century Britain: Economic, Cultural and Social Change*, ed. Julie-Marie Strange, Francesca Carnevali, and Paul Johnson (Harlow: Pearson/Longman, 2007); Martin Daunton, 'Payment and Participation: Welfare and State Formation in Britain 1900-1951', *Past & Present* 150, no. 1 (1996); Martin Daunton, 'A Kind of Tax Prison': Rethinking Conservative Taxation Policy, 1960-1970', in *The Conservatives and British Society, 1880-1990*, ed. Martin Francis and Ina Zweiniger-Bargielowska (Cardiff: University of Wales, 1996).

<sup>48</sup> Daunton, *Just Taxes*, 360-369.

study of popular attitudes to tax.<sup>49</sup> The other major recent research into the history of tax in the UK is Richard Whiting's work on the Labour party's tax policy.<sup>50</sup> Whiting comes closest to looking at popular attitudes to tax in his discussion of the public discourse around wealth taxation. He argues that working-class electors, and Labour, were more supportive of redistributive tax policies at a point where they were very unlikely to touch lower-income taxpayers.<sup>51</sup> However, again, popular attitudes are not the major focus of his work.

Peter Sloman has looked in detail at the history of Universal Basic Income (UBI) and negative income tax proposals, arguing that Britain transitioned in the 1970s from a tax state to a transfer state, where a significant minority of the population depend on means-tested transfers.<sup>52</sup> He has also, with Aled Davies, emphasised how consistently the Conservatives attacked Labour's tax and spending policies at elections throughout this period, pointing out that the 1992 election was part of a much longer pattern of attacks on profligacy and high taxation. He suggests that the first real 'tax bombshell' election was in 1955. Attacks on tax were less of a feature at the

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<sup>49</sup> *Ibid.*, 18, 26-27.

<sup>50</sup> Whiting, *The Labour Party and Taxation*; R. C. Whiting, 'The Boundaries of Taxation', in *The Boundaries of the State in Modern Britain*, ed. S. J. D. Green and R. C. Whiting (Cambridge: Cambridge University Press, 1996); R. C. Whiting, 'Income Tax, the Working Class and Party Politics 1948-52\*', *Twentieth Century British History* 8, no. 2 (1997).

<sup>51</sup> Whiting, 'The Boundaries of Taxation'. See also: Whiting, *The Labour Party and Taxation*.

<sup>52</sup> Sloman, *Transfer State: The Idea of a Guaranteed Income and the Politics of Redistribution in Modern Britain*. See also: Peter Sloman, 'Redistribution in an Age of Neoliberalism: Market Economics, 'Poverty Knowledge', and the Growth of Working-Age Benefits in Britain, c. 1979-2010', *Political Studies* 67, no. 3 (2018); Peter Sloman, 'Beveridge's Rival: Juliet Rhys-Williams and the Campaign for Basic Income, 1942-55', *Contemporary British History* 30, no. 2 (2016); Peter Sloman, 'The Pragmatist's Solution to Poverty': The Heath Government's Tax Credit Scheme and the Politics of Social Policy in the 1970s', *Twentieth Century British History* 27, no. 2 (2016).

1964, 1970, and 1974 elections, returning strongly in 1979.<sup>53</sup>

Although Sloman suggests in passing that tax resistance increased in the 1970s, his work is, again, not primarily a study of popular attitudes.<sup>54</sup>

Other works have also touched on the development of tax policy. Howard Glennerster has looked at the policymaking around the abandoned wealth tax in the 1970s, while Offer has also suggested that attitudes to tax changed in the 1970s, attributing this to rising affluence and an increasing opportunity cost to higher taxes along with diminishing returns from collective provision.<sup>55</sup> Neither examine the evidence for popular attitudes in depth. Even attitudes to the poll tax, the only instance of popular tax revolt in the UK in the twentieth century, have not received extensive attention. Butler and Adonis's study is the most comprehensive. They emphasise how Conservative researchers and politicians neglected popular attitudes and suggest that they increasingly saw Conservative conference attendees as representative of public opinion, leading them to believe they were in

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<sup>53</sup> Davies and Sloman, 'Fiscal Promises: Tax and Spending in British General Elections since 1964'; Sloman, 'Short 'Where's the Money Coming From?': Tracing the History of Manifesto Costings in UK Elections, 1955-2019'; Peter Sloman, "Where's the Money Coming From?' Manifesto Costings and the Politics of Fiscal Credibility in UK General Elections, 1955–2019', *The British Journal of Politics and International Relations* (2020).

<sup>54</sup> Sloman, *Transfer State: The Idea of a Guaranteed Income and the Politics of Redistribution in Modern Britain*; Sloman, 'Short 'Where's the Money Coming From?': Tracing the History of Manifesto Costings in UK Elections, 1955-2019'. Sloman, "Where's the Money Coming From?' Manifesto Costings and the Politics of Fiscal Credibility in UK General Elections, 1955–2019'.

<sup>55</sup> Glennerster, 'Why Was a Wealth Tax for the UK Abandoned? Lessons for the Policy Process and Tackling Wealth Inequality'; Offer, *Why Has the Public Sector Grown So Large in Market Societies?: The Political Economy of Prudence in the UK, c. 1870-2000*; Offer, *The Challenge of Affluence: Self-Control and Well-Being in the United States and Britain since 1950*; Offer, 'British Manual Workers: From Producers to Consumers, c. 1950–2000', 541-543; Offer, 'Consumption and Affluence, c. 1870-2010'.

tune with popular attitudes.<sup>56</sup>

Cronin has looked at tax policy in the context of state expansion across the twentieth century but does not examine popular attitudes in depth although, again, he suggests that attitudes changed in the 1970s.<sup>57</sup> Clark and Dilnot argue that 1973 marked a political shift from expansionary and active fiscal policy to a distrust of government intervention. They suggest a few possible causes for this shift, including Keynesian budget deficits allowing for expansionary spending without tax increases ending with the 1970s recession; an intellectual shift in the political elite; a demographic increase in the group in the electorate favouring tax cuts; and increasing unemployment creating a perception that most spending was going to the poor and reducing public support for high taxation.<sup>58</sup> But the evidence for popular attitudes is not examined in depth.

Tomlinson has looked at evidence for popular attitudes towards other areas of economic policy, and, particularly, political attempts to influence those attitudes.<sup>59</sup> While not focusing on taxation, Tomlinson

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<sup>56</sup> D. Butler, Andrew Adonis, and Tony Travers, *Failure in British Government: The Politics of the Poll Tax* (Oxford: Oxford University Press, 1994), 246-264. For other work on the poll tax see: David Deacon and Peter Golding, 'When Ideology Fails: The Flagship of Thatcherism and the British Local and National Media', *European Journal of Communication* 6, no. 3 (1991); Conor McGrath, 'Policy Making in Political Memoirs — the Case of the Poll Tax', *Journal of Public Affairs* 2, no. 2 (2002); Simon Hannah, *Can't Pay, Won't Pay: The Fight to Stop the Poll Tax* (Pluto Press, 2020).

<sup>57</sup> James E. Cronin, *The Politics of State Expansion: War, State and Society in Twentieth-Century Britain* (London: Routledge, 1991).

<sup>58</sup> Clark and Dilnot, 'British Fiscal Policy since 1939'.

<sup>59</sup> Jim Tomlinson, 'It's the Economy, Stupid! Labour and the Economy, Circa 1964', *Contemporary British History* 21, no. 3 (2007); Jim Tomlinson, 'Re-Inventing the 'Moral Economy' in Post-War Britain', *Historical Research* 84, no. 224 (2011); Tomlinson, 'British Government and Popular Understanding of Inflation in the Mid-1970s'; Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit*.

does suggest that Labour politicians thought that there was a 'tax revolt amongst its supporters' in the 1970s.<sup>60</sup> However, he also highlights how popular the Conservatives believed spending on services was around 1979, and the evidence suggesting limited support for tax cuts if it meant cuts to services through the 1980s.<sup>61</sup> His work, in general, emphasises the limited evidence politicians and civil servants had about popular attitudes to economic issues, and also the importance that they placed on fairness in their propaganda attempts.<sup>62</sup>

Tomlinson suggests that the evidence points to a fairly specific notion of fairness focused on 'the justice of rewards among those close to one's own economic position', and the idea that reward and effort be commensurate.<sup>63</sup> Roodhouse has also argued that fairness was perhaps the most important factor in popular interactions with rationing and the black market in the 1940s and 1950s.<sup>64</sup> Scheve and Stasavage have looked more widely at fairness and debates around taxation. They argue that at its most basic fairness in relation to tax means equal treatment, but that throughout history there have been two primary ideas about fairness in relation to taxing the wealthy — ability to pay and compensatory arguments. They posit that although

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<sup>60</sup> Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit*, 68-69.

<sup>61</sup> *Ibid.*, 83-86.

<sup>62</sup> Tomlinson, 'Re-Inventing the 'Moral Economy' in Post-War Britain'; Tomlinson, 'British Government and Popular Understanding of Inflation in the Mid-1970s'; Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit*.

<sup>63</sup> Tomlinson, 'Re-Inventing the 'Moral Economy' in Post-War Britain', 371; Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit*, 186. See also: M. C. Roodhouse, 'Popular Morality and the Black Market in Britain, 1939-55', in *Food and Conflict in Europe in the Age of the Two World Wars*, ed. Frank Trentmann and Flemming Just (Basingstoke: Palgrave Macmillan, 2006).

<sup>64</sup> Roodhouse, 'Popular Morality and the Black Market in Britain, 1939-55'.

ability to pay, which suggests that taxation should be an equal sacrifice for all, has been the dominant argument in favour of progressive taxation since the nineteenth century, compensatory arguments, where taxation compensates for other inequalities in treatment by the government, have historically been more convincing and this is why increased taxation of the wealthy has coincided with mass mobilisation wars. They suggest that taxes on the wealthy declined in the 1970s as compensatory arguments lost their power and ability to pay arguments replaced them. However, Scheve and Stasavage's work focuses on taxing the wealthy and their discussion of ideas in the UK is brief.<sup>65</sup>

There has been significantly more research into the history of the welfare state in Britain, some of which has focused on popular attitudes.<sup>66</sup> Studies by Jose Harris and Nick Hayes have looked at attitudes to the welfare state in the 1940s using survey evidence.<sup>67</sup>

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<sup>65</sup> Kenneth Scheve and David Stasavage, *Taxing the Rich: A History of Fiscal Fairness in the United States and Europe* (Oxford: Princeton University Press, 2016), 24-49. For contemporary discussions of ideas about fairness see for example: Alberto Alesina, Guido Cozzi, and Noemi Mantovan, 'The Evolution of Ideology, Fairness and Redistribution', *The Economic Journal* 122, no. 565 (2012); Giacomo Corneo and Hans Peter Grüner, 'Individual Preferences for Political Redistribution', *Journal of Public Economics* 83, no. 1 (2002); Fatica, 'Short Preferences for Redistribution, the Size of Government and the Tax System'; Christina Fong, 'Social Preferences, Self-Interest, and the Demand for Redistribution', *Journal of Public Economics* 82, no. 2 (2001); Norton, 'Unequality'; Steven M. Sheffrin, 'What Does the Public Believe About Tax Fairness?', *National Tax Journal* 46, no. 3 (1993).

<sup>66</sup> See for example: Addison, *The Road to 1945: British Politics and the Second World War*; Gøsta Esping-Andersen, *The Three Worlds of Welfare Capitalism* (Cambridge: Polity Press, 1991); Helen Fawcett and Rodney Lowe, *Welfare Policy in Britain: The Road from 1945*, ed. Institute of Contemporary British History, Contemporary History in Context Series (Basingstoke: Macmillan, 1999); Peter H. Lindert, *Growing Public: Social Spending and Economic Growth since the Eighteenth Century*, 2 vols., vol. 1 (Cambridge: Cambridge University Press, 2004); Lowe, *The Welfare State in Britain since 1945*; Lowe, 'Modernizing Britain's Welfare State: The Influence of Affluence, 1957-1964'; Whiteside, 'Creating the Welfare State in Britain, 1945-1960'.

<sup>67</sup> Harris, 'Did British Workers Want the Welfare State? G. D. H. Cole's Survey of



Hayes uses Mass Observation records to argue that there was not widespread popular desire for change in the health service at the end of the Second World War and that people had strong feelings about how a reformed health system should be funded, with the majority supporting an extension of the NI system so that everyone was compulsorily covered.<sup>68</sup> Harris similarly argues that a 1942 survey of popular attitudes to welfare does not suggest strong support for radical overhaul of the welfare system and again identifies support for contributory funding.<sup>69</sup> This suggests that a perception that the extension of the welfare state after 1945 was primarily a response to popular pressure may be incorrect.

Lowe — who has provided some of the most comprehensive overviews of the history of the welfare state — argues that Conservative polling suggesting that increasing spending was popular had a significant impact on their tax and spending policies in the 1950s and 1960s. He also emphasises that the welfare state continued to be highly popular, even after 1979, although he acknowledges the elusive and contradictory nature of popular attitudes.<sup>70</sup> Both Lowe and Esping-Andersen suggest that attitudes to the welfare state are to a large extent selfish, with people supporting elements that they think will benefit them personally at some point in their lives.<sup>71</sup> Esping-Andersen argues that the popularity and success

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1942'; Hayes, 'Did We Really Want a National Health Service? Hospitals, Patients and Public Opinions before 1948'. See also: Fielding, 'What Did 'the People' Want?: The Meaning of the 1945 General Election'.

<sup>68</sup> Hayes, 'Did We Really Want a National Health Service? Hospitals, Patients and Public Opinions before 1948'.

<sup>69</sup> Harris, 'Did British Workers Want the Welfare State? G. D. H. Cole's Survey of 1942'.

<sup>70</sup> Lowe, 'Modernizing Britain's Welfare State: The Influence of Affluence, 1957-1964'; Lowe, *The Welfare State in Britain since 1945*, 77-81, 97-99.

<sup>71</sup> Lowe, *The Welfare State in Britain since 1945*, 77-81, 97-99.

of welfare states therefore depends heavily on ensuring the middle class have a stake in the system.<sup>72</sup> Survey evidence potentially supports this hypothesis, as the elements of provision that appear to have remained most popular, like the NHS, benefit middle-class taxpayers, while aspects like unemployment benefits, which are targeted at those on low incomes, have become less popular.<sup>73</sup> Studies of the history of the welfare state raise various interesting questions in relation to attitudes to taxation but, as with studies on the history of taxation, none have looked directly at attitudes to taxation.

The development of British tax policy has also been considered in a comparative perspective.<sup>74</sup> In his 1993 study of the British, American, and Swedish tax systems, Steinmo argued that citizens fundamentally wanted higher spending and lower taxes at the same time, and that this pushed governments towards hidden taxes or taxes that grew automatically with the economy.<sup>75</sup> He has persuasively argued that elite ideas about taxation changed in the 1970s, but suggested that popular discontent about taxation was not

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<sup>72</sup> Esping-Andersen, *The Three Worlds of Welfare Capitalism* 29-33. See also: Lindert, *Growing Public: Social Spending and Economic Growth since the Eighteenth Century*, 1, particularly 186-188; Peter H. Lindert, 'What Limits Social Spending?', *Explorations in Economic History* 33, no. 1 (1996). for a discussion of social affinity theory.

<sup>73</sup> Park et al., 'British Social Attitudes: The 30th Report'.

<sup>74</sup> See for example: Marc Buggeln, Martin Daunton, and Alexander Nützenadel, eds., *The Political Economy of Public Finance: Taxation, State Spending and Debt since the 1970s* (Cambridge: Cambridge University Press, 2017); Marc Buggeln, 'Taxation in the 1980s: A Five-Country Comparison of Neo-Liberalism and Path Dependency', in *The Political Economy of Public Finance: Taxation, State Spending and Debt since the 1970s*, ed. Marc Buggeln, Martin Daunton, and Alexander Nützenadel (Cambridge: Cambridge University Press, 2017); Sven H. Steinmo, ed. *The Leap of Faith* (Oxford: Oxford University Press, 2018); Sven Steinmo, *Taxation and Democracy: Swedish, British and American Approaches to Financing the Modern State* (London: Yale University Press, 1993).

<sup>75</sup> Steinmo, *Taxation and Democracy: Swedish, British and American Approaches to Financing the Modern State*, 17-21. See also: Steinmo, *The Leap of Faith*.

about the level of taxes:

Although it was true that the public in all three countries was skeptical and distrustful of their tax system - and while it continued to be true that no one likes to pay taxes - I have found no evidence suggesting that the majority of citizens wanted the kind of reforms that were implemented. The public resented their tax systems but generally on the grounds that they were not progressive enough. Survey after survey indicated that strong majorities believed that corporations and the wealthy paid too little in taxes, while the middle and lower classes paid too much.<sup>76</sup>

Daunton has, along with Marc Buggeln and Alexander Nützenadel, also edited a volume on comparative tax history since the 1970s.<sup>77</sup> This, again, broadly argues that popular opposition to tax increased during the 1970s. While it puts forward various explanations for why this might have been the case, it does not examine British ideas about popular attitudes to tax in detail.<sup>78</sup>

The history of taxation in other countries has, in some cases, received more attention than it has in Britain, although the vast majority of English-language research into the history of taxation in the twentieth century has concentrated on Europe or, even more so, North America.<sup>79</sup> One exception is Sweden, although, as in the case

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<sup>76</sup> Steinmo, *Taxation and Democracy: Swedish, British and American Approaches to Financing the Modern State*, 157-158. See also: Sven Steinmo, 'The Evolution of Policy Ideas: Tax Policy in the 20th Century', *The British Journal of Politics and International Relations* 5, no. 2 (2003).

<sup>77</sup> Buggeln, Daunton, and Nützenadel, *The Political Economy of Public Finance: Taxation, State Spending and Debt since the 1970s*.

<sup>78</sup> Buggeln, Daunton, and Nützenadel, 'The Political Economy of Public Finance since the 1970s: Questioning the Leviathan'.

<sup>79</sup> For some exceptions to this see for example: Kleoniki Alexopoulou and Dácil Juif, 'Colonial State Formation without Integration: Tax Capacity and Labour Regimes in Portuguese Mozambique (1890s–1970s)', *International Review of Social History* 62, no. 2 (2017); Leigh A. Gardner, 'Decentralization and Corruption in Historical Perspective: Evidence from Tax Collection in British Colonial Africa', *Economic History of Developing Regions* 25, no. 2 (2010); Assaf Likhovski, *Tax Law and Social Norms in Mandatory Palestine and Israel* (Cambridge University Press, 2017); Charles E. McLure, 'Income Tax Reform in Colombia and Venezuela: A Comparative History', *World Development* 20, no. 3 (1992); Littlewood Michael, *Taxation without Representation: The History of Hong Kong's Troublingly Successful Tax System* (Hong Kong: Hong Kong: Hong Kong University Press, HKU, 2010); Ludmila Oliveira and Tarcisio Magalhaes,

of Britain, the focus has primarily been on policy development rather than attitudes.<sup>80</sup> An exception is recent work by Jansson. She suggests that the ruling Social Democratic Party were deeply concerned about popular opposition to taxation in the 1950s, when tax rates did not return to pre-war levels, and actively set out to persuade their citizens of the benefits of a high tax high spending trade off, largely successfully. However, Jansson argues that this broke down in the 1970s when unemployment rose and inflation increased marginal rates for average Swedes, while tax allowances increased the perception that the wealthy were not paying their fair share. Jansson emphasises the importance of fairness in Swedish attitudes to the tax system. In the 1980s the government worked actively to change the idea of fairness in relation to the tax system to one of everyone contributing, to legitimise flattening the scale of progressivity. Jansson does not suggest that these tax reforms were

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'Transnational Tax Law-Making in Brazil', *Intertax* (2020); José Antonio Sánchez Román, 'Resistance without Revolt: Shaping a Tax Culture in Modern Argentina, 1930–1955', *Journal of Policy History* 25, no. 3 (2013); Chibuike Uche, 'British Petroleum Vs. The Nigerian Government: The Capital Gains Tax Dispute, 1972-9', *Journal of African History* 51, no. 2 (2010); Ke Weiming, 'Between Tradition and Modernization: Further Discussion on the Business Tax Collection System in the Period of Nanjing National Government', *Chinese Studies in History* 48, no. 3 (2015).

<sup>80</sup> See for example: Steinmo, *Taxation and Democracy: Swedish, British and American Approaches to Financing the Modern State*; Steinmo, *The Leap of Faith*; Magnus Henrekson and Mikael Stenkula, 'Swedish Taxation since 1862: An Introduction and Overview', in *Swedish Taxation: Developments since 1862*, ed. Magnus Henrekson and Mikael Stenkula (New York: Palgrave Macmillan US, 2015); Magnus Henrekson and Daniel Waldenström, 'Inheritance Taxation in Sweden, 1885–2004: The Role of Ideology, Family Firms, and Tax Avoidance', *The Economic History Review* 69, no. 4 (2016); Jenny Jansson, 'Creating Tax-Compliant Citizens in Sweden: The Role of Social Democracy', in *The Leap of Faith*, ed. Sven H. Steinmo (Oxford: Oxford University Press, 2018); Mikael Stenkula, Dan Johansson, and Gunnar Du Rietz, 'Marginal Taxation on Labour Income in Sweden from 1862 to 2010', *Scandinavian Economic History Review* 62, no. 2 (2014); Daniel Waldenström, 'Inheritance and Wealth Taxation in Sweden', *CESifo DICE report* 16, no. 2 (2018). Jonas Edlund, 'Attitudes Towards Tax Reform and Progressive Taxation: Sweden 1991-96', *Acta Sociologica* 42, no. 4 (1999); Hadenius, 'Citizens Strike a Balance: Discontent with Taxes, Content with Spending'.

in response to popular pressure and does not explore this in detail.<sup>81</sup>

There has also been some work on the French tax system, although much of this has focused on earlier periods.<sup>82</sup> Nicolas Delalande has produced the most comprehensive study of post-war French tax history and Alexis Spire has also looked specifically at tax resistance in the 1970s. Both highlight the significant tax resistance movement (termed 'Poujadism') among the self-employed and small businessmen in the 1950s. This diminished through the 1960s but revived again from 1969 and lasted through the 1970s. In the 1970s it gained support from some sections of the elite and the press, which ran stories arguing that the tax system was unreasonable and unfair.<sup>83</sup> Spire suggests that although the anti-tax movement faded away at the end of the 1970s it:

... contributed to the spread of an antifiscal frame of mind that reached the whole of French society. From that time, the claim for cheaper tax was no longer the slogan of a handful of self-employed people suffering from the modernization of the economy, but a public issue reaching all social classes, and quickly legitimized by French intellectuals.<sup>84</sup>

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<sup>81</sup> Jansson, 'Creating Tax-Compliant Citizens in Sweden: The Role of Social Democracy'.

<sup>82</sup> See for example: Nicolas Delalande, *Les Batailles De L'impôt: Consentement Et Résistances De 1789 À Nos Jours* (Paris: Seuil, 2011); Nicolas Delalande, 'Le Consentement À L'impôt En France: Les Contribuables, L'administration Et Le Problème De La Confiance. Une Étude De Cas En Seine-Et-Oise (Années 1860-Années 1930)', *Revue d'histoire moderne et contemporaine* 56, no. 2 (2009); Piketty, *Les Hauts Revenus En France Au Xxe Siècle: Inégalités Et Redistributions, 1901-1998*; Stephen W. Sawyer, 'A Fiscal Revolution: Statecraft in France's Early Third Republic', *The American Historical Review* 121, no. 4 (2016); Alexis Spire, 'The Spread of Tax Resistance: The Antitax Movement in France in the 1970s', *Journal of Policy History* 25, no. 3 (2013); Frédéric Tristram, *Une Fiscalité Pour La Croissance: La Direction Générale Des Impôts Et La Politique Fiscale En France De 1948 À La Fin Des Années 1960* (Institut de la gestion publique et du développement économique: Comité pour l'histoire économique, 2005).

<sup>83</sup> Delalande, *Les Batailles De L'impôt: Consentement Et Résistances De 1789 À Nos Jours*; Spire, 'The Spread of Tax Resistance: The Antitax Movement in France in the 1970s'.

<sup>84</sup> Spire, 'The Spread of Tax Resistance: The Antitax Movement in France in the 1970s', 458.

Spire does not, however, provide evidence of this. He also suggests that, in contrast to tax resistance in the United States (USA) in the 1970s, equality remained an important part of French criticisms of the tax system and the rallying cry that broadened the movement's appeal.<sup>85</sup>

The United States has been the focus of the majority of English-language research into tax history.<sup>86</sup> Andrea Campbell has, however, produced the only work looking specifically at the evidence for historical popular attitudes in the USA. Using Gallup polling she argues that American attitudes to taxation were highly influenced by self-interest throughout the twentieth century, and the belief that income taxes were too high closely tracked the actual level of federal income taxation. However, she also suggests that the salience of tax as an issue for voters was strongly influenced by the attention that politicians paid to it — when political rhetoric about taxation increased in the late 1960s and 1970s, tax increased in importance for voters and attitudes towards it became more negative.<sup>87</sup>

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<sup>85</sup> Ibid.

<sup>86</sup> See for example: Fred Block, 'Read Their Lips: Taxation and the Right-Wing Agenda', in *The New Fiscal Sociology: Taxation in Comparative and Historical Perspective*, ed. Ajay K. Mehrotra, Isaac William Martin, and Monica Prasad (Cambridge: Cambridge University Press, 2009); W. Elliot Brownlee, *Federal Taxation in America: A History*, 3rd ed. (Cambridge: Cambridge University Press, 2016); Christopher Howard, 'Making Taxes the Life of the Party', in *The New Fiscal Sociology: Taxation in Comparative and Historical Perspective*, ed. Ajay K. Mehrotra, Isaac William Martin, and Monica Prasad (Cambridge: Cambridge University Press, 2009); Romain Huret, D., *American Tax Resisters* (2014); Romain Huret, 'The Not-So-Infernal Revenue Service?: Tax Collection, Citizens, and Compliance in the United States from the Eighteenth to the Twentieth Centuries', in *The Leap of Faith*, ed. Sven H. Steinmo (Oxford: Oxford University Press, 2018); Isaac William Martin, *The Permanent Tax Revolt: How the Property Tax Transformed American Politics* (Stanford: Stanford University Press, 2008); Molly Michelmores, *Tax and Spend: The Welfare State, Tax Politics, and the Limits of American Liberalism* (Philadelphia: University of Pennsylvania, 2012).

<sup>87</sup> Andrea Louise Campbell, 'What Americans Think of Taxes', in *The New Fiscal Sociology: Taxation in Comparative and Historical Perspective*, ed. Ajay K. Mehrotra, Isaac William Martin, and Monica Prasad (Cambridge: Cambridge

The level of consensus around high taxation and spending in the USA in the 1950s and 1960s has been debated but almost all research highlights a significant increase in opposition to taxation in the 1970s, crystallised in the passing of Proposition 13 in California, which limited local property taxes.<sup>88</sup> These complaints referenced fairness but were also in some cases clearly attempts to maintain pre-existing privilege and differentiation. They were also strongly, and increasingly, tied to racist rhetoric, particularly in relation to benefits.<sup>89</sup> Historians have identified economic conditions, declining trust in government, and growing anti-statism as potential causes.<sup>90</sup> Huret has suggested that concerns about morality and cultural change were connected to changing attitudes about taxation.<sup>91</sup> He also emphasises the role of academics and conservative publications in giving the campaign for tax cuts intellectual legitimacy among elites, a point echoed by Brownlee.<sup>92</sup> Graetz and Shapiro have looked at the campaign to repeal the estate tax, emphasising the importance of

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University Press, 2009); Campbell, 'How Americans Think About Taxes: Lessons from the History of Tax Attitudes'.

<sup>88</sup> Brownlee, *Federal Taxation in America: A History*; Huret, *American Tax Resisters*; Martin, *The Permanent Tax Revolt: How the Property Tax Transformed American Politics*; McCall, *The Undeserving Rich: American Beliefs About Inequality, Opportunity, and Redistribution*, 21-52; Michelmore, *Tax and Spend: The Welfare State, Tax Politics, and the Limits of American Liberalism*.

<sup>89</sup> See for example: Block, 'Read Their Lips: Taxation and the Right-Wing Agenda'; Huret, *American Tax Resisters*, 210-217, 232-235; Martin, *The Permanent Tax Revolt: How the Property Tax Transformed American Politics*; Molly C. Michelmore, "What Have You Done for Me Lately?" the Welfare State, Tax Politics, and the Search for a New Majority, 1968–1980', *Journal of Policy History* 24, no. 4 (2012).

<sup>90</sup> See for example: Brownlee, *Federal Taxation in America: A History*, 172-175; Huret, *American Tax Resisters*, 208-240; Martin, *The Permanent Tax Revolt: How the Property Tax Transformed American Politics*; McCall, *The Undeserving Rich: American Beliefs About Inequality, Opportunity, and Redistribution*, 21-52.

<sup>91</sup> Huret, *American Tax Resisters*, 210-217, 232-235.

<sup>92</sup> Brownlee, *Federal Taxation in America: A History*, 174-175; Huret, *American Tax Resisters*, 226-229.

narrative in shifting attitudes.<sup>93</sup> Michelmore has also emphasised the reluctance of politicians in both parties to increase taxes outside of crises, and to hide welfare benefits within tax expenditures, concealing both the benefits and the cost of the tax and welfare system.<sup>94</sup> The backlash against taxation in the USA in the 1970s is well-evidenced and has perhaps encouraged the idea that a similar shift took place in the UK.<sup>95</sup>

### **The tax system, 1945-92**

A brief overview of the British tax system in the second half of the twentieth century may also provide some useful context. The major taxes during this period were income tax, purchase tax (later value added tax (VAT)), corporate/profit taxes, and capital taxes, primarily death duties. Income tax generally provided the largest percentage of net tax receipts, although this began to change after 1979, when the tax burden was increasingly rebalanced onto indirect taxes, particularly VAT.<sup>96</sup> In 1945 the standard rate of income tax was 50 percent; by 1992 it had been cut to 25 percent.<sup>97</sup> Various allowances and thresholds, based on income levels and personal circumstances,

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<sup>93</sup> Michael J. Graetz and Ian Shapiro, *Death by a Thousand Cuts: The Fight over Taxing Inherited Wealth* (Princeton: Princeton University Press, 2011).

<sup>94</sup> Michelmore, *Tax and Spend: The Welfare State, Tax Politics, and the Limits of American Liberalism*; Michelmore, "What Have You Done for Me Lately?" the Welfare State, Tax Politics, and the Search for a New Majority, 1968–1980'.

<sup>95</sup> See for example: Brownlee, *Federal Taxation in America: A History*, 149-181; Campbell, 'What Americans Think of Taxes'; Huret, *American Tax Resisters*; Martin, *The Permanent Tax Revolt: How the Property Tax Transformed American Politics*; Michelmore, *Tax and Spend: The Welfare State, Tax Politics, and the Limits of American Liberalism*; Michelmore, "What Have You Done for Me Lately?" the Welfare State, Tax Politics, and the Search for a New Majority, 1968–1980'.

<sup>96</sup> Dauntton, *Just Taxes*, 195, 278, 337-338.

<sup>97</sup> B. R. Mitchell, *British Historical Statistics* (Cambridge: Cambridge University Press, 2011), 645.



meant that effective income tax rates could diverge significantly from headline rates, however. Although the standard rate broadly fell throughout this period, Johnson et al estimate that effective rates generally rose to the late 1970s, before falling slightly.<sup>98</sup> Until 1973 there was also an additional surtax on high incomes — in 1948/9 this ranged from 10 percent on incomes of £2,000-2,500 to 52.5 percent on incomes over £20,000. Before it was abolished in 1972/3 surtax rates went from 19.25% on incomes of £3,000-4,000 to 55 percent above £15,000.<sup>99</sup>

National Insurance (NI) contributions had first been introduced in 1911 but were significantly reformed in 1948. Initially workers and employers paid flat-rate NI contributions in return for benefit entitlements – the rate for workers was set at 4s 11d. From 1961 onwards, however, contributions were increasingly tied to earnings, becoming more like an income tax. NI also became an increasingly important revenue source, rising from 8.8 percent of revenue in 1949 to 16.4 percent in 1986.<sup>100</sup>

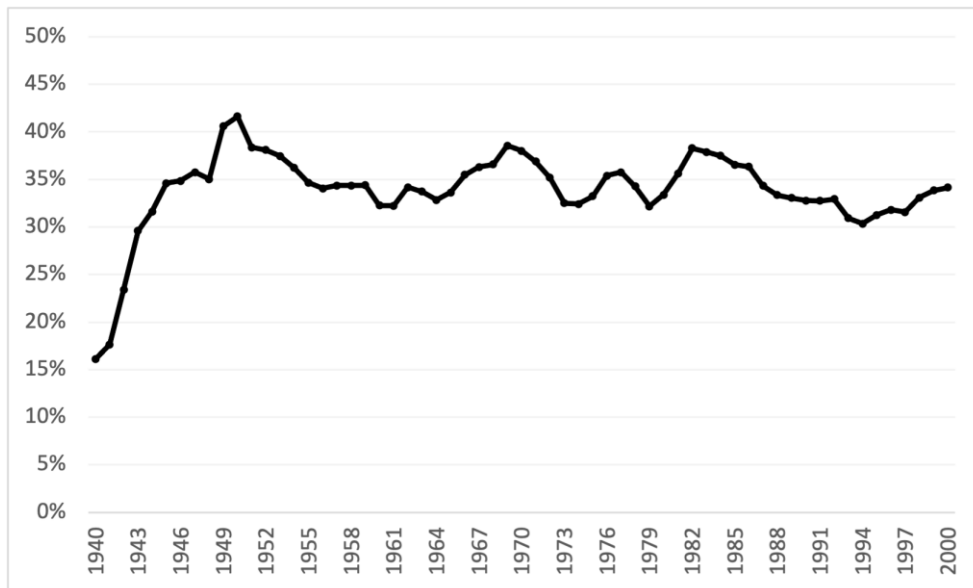
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<sup>98</sup> Johnson, Lynch, and Walker, 'Income Tax and Elections in Britain, 1950–2001'.

<sup>99</sup> Incomes below £3,000 were exempt, while marginal relief was available for incomes in the range £3,000 to £3,499 whereby tax was only charged at 44 percent of the excess over £3,000. 'Rates of Surtax 1948 to 1973'. (HM Revenue and Customs, 2021).

<sup>100</sup> 'Income Tax and NIC – Four Options: A Hard Choice', (ICAEW, 2015); Clark and Dilnot, 'Long-Term Trends in British Taxation and Spending', 5-7.

**Figure 1: Total UK revenue as percentage of GDP, 1940-2000**



Source: Christopher Chantrill, Total Revenue United Kingdom from FY 1940 to FY 2000, accessed on 17/6/21, at [www.ukpublicrevenue.co.uk/revenue\\_chart\\_1940\\_2000UKp\\_17c1li001lcn\\_F1t](http://www.ukpublicrevenue.co.uk/revenue_chart_1940_2000UKp_17c1li001lcn_F1t).

Purchase tax was introduced as a tax on goods in 1940. The basic rate was set at  $33\frac{1}{3}$  percent of wholesale price, with a reduced rate at  $16\frac{2}{3}$  percent.<sup>101</sup> Items considered essential were excluded, including, for example, food and children's clothing. Rates changed regularly. In 1972, just before it was replaced by VAT, the previous two top rates of 30 and 45 percent were both reduced to 25 percent, while the lower rate was left unchanged at 10 percent.<sup>102</sup> VAT was introduced in 1973 at a single rate of 10 percent, with some goods exempt. By 1990/1 this had increased to 17.5 percent.<sup>103</sup>

Before 1965 companies paid both income tax and profit taxes. In

<sup>101</sup> Arnold M. Soloway, 'Economic Aspects of the British Purchase Tax', *The Journal of Finance* 9, no. 2 (1954).

<sup>102</sup> H. C. Deb. 833 col. 1378, 21 March 1972.

<sup>103</sup> 'UK VAT Rates', Institute for Fiscal Studies, accessed on: 2 August 2021 at <https://www.ifs.org.uk/ff/vat.xls>.

1945 companies were liable to income tax, the National Defence Contribution (NDC) — a flat rate tax on profits of 5 percent — and the excess profits tax — 100 percent on profits above what was considered a ‘normal’ pre-war level (with a post-war refund of 20 percent). In 1947 the excess profits tax was abolished, but the NDC was continued as a profits tax and differentiated, with 25 percent on distributed profits and 10 percent on undistributed profits. Profits tax and corporate income tax were both replaced by a single corporation tax in 1965, initially set at 40 percent. A separate small companies rate was introduced in 1973 and both rates were substantially cut in the 1980s.<sup>104</sup>

Death duties were the major form of capital taxation in 1945. The 1946 budget increased the top rate of estate duty to 75 percent. In 1965 estate duty was joined by a tax on long-term capital gains at a rate of 30 percent. By 1974 estate duty had been eroded by increasing avoidance and was replaced by the capital transfer tax, levied on the value of gifts, but this brought in little revenue and was in turn replaced by inheritance tax in 1986, at 40 percent over a threshold of £71,000. By 1989 capital gains tax had overtaken inheritance tax as a percentage of government revenue, but both made only a small contribution — 1.9 percent versus 0.9, respectively – significantly less than the 5 percent death duties had provided in 1950/1.<sup>105</sup>

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<sup>104</sup> Daunton, *Just Taxes*, 173, 195, 253, 290-293, 337; ‘Corporation Tax Statistics’, (HM Revenue and Customs, 2015).

<sup>105</sup> Daunton, *Just Taxes*, 195-199, 213-217, 278, 290-293, 299-300, 333, 338; Whiting, *The Labour Party and Taxation*, 75-79, 159-165.

## **Questions and approaches for examining popular attitudes to tax c.1945-92**

The secondary literature suggests that people were broadly supportive of high taxation and spending in the immediate post-war period, but that this consensus broke down in the 1960s and 1970s. However, no works have looked in detail at popular attitudes to tax over this period. Recent research has challenged the extent of consensus, popular support for the welfare state in the 1940s and 1950s, the decline in support for spending in the 1970s, and the popular perception of crisis in that period. Given these developments it certainly seems possible that the history of popular attitudes to tax may not follow the pattern that has commonly been suggested.

This thesis will examine the evidence for popular attitudes to tax in the UK c.1945 to 1992 to see whether and, if so, how they changed. Where the evidence allows it will also investigate whose attitudes mattered in the public discourse about attitudes to tax in different periods and what was influencing ideas about popular attitudes to tax among key groups — whether they had evidence of popular attitudes, whether there was any attempt to deliberately influence ideas, and whether there is any reason to take their views as representative or accurate.

Although focusing on a shorter time period would allow a more detailed discussion of the available evidence, given the lack of any study of the general development of attitudes to tax in this period, and the fact that the current story about popular attitudes extends from the end of the war to 1979, at least, a longer overview seems necessary to properly interrogate whether the traditional periodisation

of attitudes to tax is correct. In order to combine this with detailed examination of the evidence this study will focus on a series of short case studies. Each covers a moment where tax was a particular feature of public debate — generally around elections or budgets — or when the secondary literature currently argues that change occurred.

Even focusing on case studies, the scope of this project is necessarily limited, given space and time constraints. Firstly, it will focus specifically on central government taxation. This means it does not cover the poll tax. In part this is because when politicians and journalists talked about ‘tax’ in this period they generally meant central taxation not local taxation (and increasingly just income tax as time went on). The poll tax was an exceptional moment in British tax history and, as such, while incredibly important, is arguably distinct from the general historical development of ideas about popular attitudes. Labour politicians convinced of popular opposition to taxation in the 1990s did not discuss the poll tax, they talked about the 1992 election. Secondly, although this thesis occasionally touches on corporate taxation, personal taxes are the major focus because it is primarily a study of ideas about popular attitudes. Popular attitudes towards corporate or local taxation could form an entire study in their own right but, given the lack of any specific study of popular attitudes to any taxes, this thesis attempts to begin to fill this gap by focusing on personal taxes levied by central government, rather than looking in detail at how attitudes to other particular taxes evolved.

The available sources also impose some limitations. Although geographical specificity is certainly important, it was rarely a feature

of the discussions examined here. I have highlighted it in the rare cases where it was mentioned. Conversations were also highly insular, with the exception of a few references to discussions in the USA. The influence of wider geopolitical and global economic changes on ideas about taxation are therefore not discussed in detail. The sources also set up a 'public' in relation to tax that is almost exclusively divided by class. It seems clear that implicitly the 'people' whose attitudes about tax were considered were almost always white and male, but this was rarely explicitly discussed and so is hard to analyse in any meaningful way. It will be explored when possible. Similarly, while fairness emerges as crucial, sources rarely specified exactly what kind of fairness they were discussing. As many of the archives used here are covered by the thirty-year rule, it has also not been possible to conduct a detailed investigation of conversations after the 1992, or in some cases 1987, election.

## **Sources and methods**

Sources of evidence for popular attitudes are methodologically complex, particularly when studying historical attitudes where the evidence is more difficult to access and often of questionable methodological quality. There are, however, various potential sources of evidence for popular attitudes to tax in the UK between 1945 and 1992. The most commonly used evidence for attitudes is surveys. Unfortunately, a reliable time series on attitudes to tax in Britain is only available from the 1980s onwards. Prior to this, the survey evidence is individual surveys, or short time series, of variable methodological quality. Despite these issues, they still represent some of the best historical evidence for popular attitudes and, as

such, this thesis will first run through the available survey evidence and look cautiously at what it might suggest about how popular attitudes to tax have changed, or not.

Given that the survey evidence is limited, and before the 1980s of questionable reliability, subsequent chapters will examine other sources of evidence. The press is a key source for the study of public discourse, particularly in the post-war period when the vast majority of adults read at least one paper. Adrian Bingham argues, for example:

Newspapers provide one of the most effective ways of exploring the representations and narratives that circulated throughout British society.<sup>106</sup>

Historians have used the press to look at various issues, although not taxation.<sup>107</sup> Several authors have emphasised the importance of

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<sup>106</sup> Adrian Bingham, 'Reading Newspapers: Cultural Histories of the Popular Press in Modern Britain', *History Compass* 10, no. 2 (2012): 140. See also: Adrian Bingham, 'Ignoring the First Draft of History?', *Media History* 18, no. 3-4 (2012); Adrian Bingham, "The Digitization of Newspaper Archives: Opportunities and Challenges for Historians", *Twentieth Century British History* 21, no. 2 (2010).

<sup>107</sup> James Hampshire, *Citizenship and Belonging: Immigration and the Politics of Demographic Governance in Post-War Britain*, Migration, Minorities, and Citizenship (Basingstoke: Palgrave Macmillan, 2005); Laura Beers, 'Labour's Britain, Fight for It Now!', *The Historical Journal* 52, no. 3 (2009); Martin Pugh, 'The Daily Mirror and the Revival of Labour 1935–1945', *Twentieth Century British History* 9, no. 3 (1998); James Thomas, "'A Cloak of Apathy": Political Disengagement, Popular Politics and the Daily Mirror 1940-1945', *Journalism Studies* 5, no. 4 (2004); James Thomas, *Popular Newspapers, the Labour Party and British Politics* (London: Routledge, 2004); Evans and Tilley, *The New Politics of Class*, 91-112. See also: Justin Bengry, 'Profit (F)or the Public Good?', *Media History* 20, no. 2 (2014); Adrian Bingham, *Family Newspapers?: Sex, Private Life, and the British Popular Press 1918-1978* (Oxford: Oxford University Press, 2009); Adrian Bingham, 'The "K-Bomb": Social Surveys, the Popular Press, and British Sexual Culture in the 1940s and 1950s', *Journal of British Studies* 50, no. 1 (2011); Bingham, 'Ignoring the First Draft of History?'; Adrian Bingham, "The Monster"? The British Popular Press and Nuclear Culture, 1945–Early 1960s', *The British Journal for the History of Science* 45, no. 4 (2012); David Blaazer, "Devalued and Dejected Britons": The Pound in Public Discourse in the Mid 1960s', *History Workshop Journal*, no. 47 (1999); Stuart Hall et al., *Policing the Crisis: Mugging, the State and Law and Order*, 2nd ed. (Basingstoke: Palgrave Higher Ed M.U.A., 2013); Hay, 'Narrating Crisis: The Discursive Construction of the 'Winter of Discontent' '; Tiago Mata, 'Trust in Independence: The Identities of Economists in Business Magazines, 1945–1970', *Journal of the History of the Behavioral*

journalists in spreading and legitimising neoliberal economic ideas in the 1970s, for example.<sup>108</sup> James Hampshire has also looked at media discussions around immigration and benefit fraud, while Beers, Pugh, and Thomas have all looked at the popular press in relation to the Labour party and Labour voters in the 1940s.<sup>109</sup> Evans and Tilley have also looked at how press representations of class changed.<sup>110</sup>

Few people argue that the press is a straightforward proxy for popular attitudes. The impact of the press on popular attitudes, particularly in the USA, has been the subject of much debate. In general, it is suggested that the media has a role in setting the agenda for what is important and framing, or defining, issues in a particular way.<sup>111</sup> Deacon's work on press coverage of the poll tax at

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*Sciences* 47, no. 4 (2011); David Sanders, David Marsh, and Hugh Ward, 'The Electoral Impact of Press Coverage of the British Economy, 1979–87', *British Journal of Political Science* 23, no. 2 (1993).

<sup>108</sup> See for example: Richard Cockett, *Thinking the Unthinkable: Think-Tanks and the Economic Counter-Revolution, 1931-1983* (London: HarperCollins, 1994), particularly 325; Roger Middleton, 'Brittan on Britain: Decline, Declinism and the 'Traumas of the 1970s'', in *Reassessing 1970s Britain* ed. Lawrence Black, Hugh Pemberton, and Pat Thane (Manchester: Manchester University Press, 2013); Roger Middleton, 'Brittan on Britain: 'The Economic Contradictions of Democracy' Redux', *The Historical Journal* 54, no. 4 (2011); Parsons, *The Power of the Financial Press: Journalism and Economic Opinion in Britain and America, 172-199*; Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit, 73-74*.

<sup>109</sup> Hampshire, *Citizenship and Belonging: Immigration and the Politics of Demographic Governance in Post-War Britain*; Beers, 'Labour's Britain, Fight for It Now!'; Pugh, 'The Daily Mirror and the Revival of Labour 1935–1945'; Thomas, "'A Cloak of Apathy": Political Disengagement, Popular Politics and the Daily Mirror 1940-1945'; Thomas, *Popular Newspapers, the Labour Party and British Politics*

<sup>110</sup> Evans and Tilley, *The New Politics of Class*, 91-112.

<sup>111</sup> For an overview of these theories see: Ciaran McCullagh, *Media Power: A Sociological Introduction* (Basingstoke: Palgrave, 2002). See also: Bernard Cecil Cohen, *The Press and Foreign Policy* (Princeton, N.J.: Princeton University Press, 1965); Robert M. Entman, 'Framing: Toward Clarification of a Fractured Paradigm', *Journal of Communication* 43, no. 4 (1993); Stuart Hall, 'Encoding/Decoding', in *Culture, Media, Language: Working Papers in Cultural Studies, 1972-79* ed. Stuart Hall (London: Hutchinson in association with the Centre for Contemporary Cultural Studies, University of Birmingham, 1980); Justin Lewis, *Constructing Public*



the time showed that survey respondents' perception of the salience of the tax closely tracked the amount of press reporting, suggesting that the press did have a role in setting the agenda in relation to the poll tax.<sup>112</sup> In terms of the representation of popular attitudes, Entman and Herbst argue that the media plays a key role in propagating perceived majorities, while Justin Lewis, for example, argues that the American media represents public opinion as more conservative and consensual than opinion polls suggest.<sup>113</sup> It is also true that the perception of the media's power is as important as its actual power; both Bingham and Thomas argue, for example, that the source of much of the political power of the press in Britain in this period was politicians' belief in its ability to set the debate.<sup>114</sup>

The press does not exist within a political or economic vacuum.<sup>115</sup>

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*Opinion: How Political Elites Do What They Like and Why We Seem to Go Along with It* (New York: Columbia University Press, 2001), 77-97; Maxwell E. McCombs, *Setting the Agenda: The Mass Media and Public Opinion* (Oxford: Polity, 2004); Matthew W. Ragas and Spiro Kioussis, 'Intermedia Agenda-Setting and Political Activism: Moveon.Org and the 2008 Presidential Election', *Mass Communication and Society* 13, no. 5 (2010); John Zaller, *The Nature and Origins of Mass Opinion* (Cambridge: Cambridge University Press, 1993).

<sup>112</sup> Deacon and Golding, 'When Ideology Fails: The Flagship of Thatcherism and the British Local and National Media', 299-302.

<sup>113</sup> Lewis, *Constructing Public Opinion: How Political Elites Do What They Like and Why We Seem to Go Along with It* particularly 44-75; Robert M. Entman and Susan Herbst, 'Mediated Politics: Communication in the Future of Democracy', in *Communication, Society and Politics*, ed. Robert M. Entman and W. Lance Bennett (Cambridge: Cambridge University Press, 2000). See also: E. Noelle-Neumann, *The Spiral of Silence: Public Opinion - Our Social Skin*, 2nd ed. (Chicago: University of Chicago Press, 1993).

<sup>114</sup> Adrian Bingham and Martin Conboy, *Tabloid Century: The Popular Press in Britain, 1896 to the Present* (Oxford: Peter Lang, 2015), 20-21; Thomas, *Popular Newspapers, the Labour Party and British Politics* 162.

<sup>115</sup> See for example: James Curran, 'Rethinking Media and Democracy', in *Mass Media and Society* ed. James Curran and Michael Gurevitch (London: Arnold, 2000); Peter Golding and Graham Murdock, 'Culture, Communications and Political Economy', *ibid.*; Des Freedman, *The Contradictions of Media Power* (London: Bloomsbury Academic, 2014); Graham Murdock and Peter Golding, 'For a Political Economy of Mass Communications', *Socialist Register*, no. 10 (1973); Aeron Davis, *The Mediation of Power: A Critical Introduction* (London: Routledge, 2007).

Economic pressures shaped the content and development of British newspapers, with a decline from the late 1950s in left-leaning publications, and an increasing divergence (though not necessarily a depoliticisation) in the content of papers aimed at predominantly working- or middle-class readers.<sup>116</sup> The majority of newspapers were also led by wealthy, and from the 1970s increasingly interventionist, owners, who had their own, generally right-wing, policy agendas.<sup>117</sup>

Newspaper readership was high, if declining, throughout the period and it seems reasonable to conclude that papers played some role in setting the agenda and shaping the public discourse around taxation.<sup>118</sup> As such, they provide a valuable source for understanding the wider conversation about popular attitudes to tax, despite their shortcomings as a source of evidence for popular attitudes themselves. Broadcast media was also clearly, and increasingly, important through this period, but is far harder to access, and so for practical reasons the media analysis here is limited to the press. Similarly, an analysis of local papers to look at regional variation or a wider examination of popular books and television programmes could both be highly valuable but were not

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<sup>116</sup> Bingham, 'Ignoring the First Draft of History?'; James Curran and Jean Seaton, *Power without Responsibility: Press, Broadcasting and the Internet in Britain*, ed. Jean Seaton, 7th ed. (London: Routledge, 2009), 88-95; Fred Hirsch and David S. Gordon, *Newspaper Money: Fleet Street and the Search for the Affluent Reader* (London: Hutchinson, 1975); Murdock and Golding, 'For a Political Economy of Mass Communications'; Colin Seymour-Ure, *The British Press and Broadcasting since 1945* 2nd ed. ed. (Oxford: Blackwell, 1996).

<sup>117</sup> Curran and Seaton, *Power without Responsibility: Press, Broadcasting and the Internet in Britain*, 68-98; James Curran, Julian Petley, and Ivor Gaber, *Culture Wars: The Media and the British Left* (Edinburgh: Edinburgh University Press, 2005); Seymour-Ure, *The British Press and Broadcasting since 1945* 32-44.

<sup>118</sup> Curran and Seaton, *Power without Responsibility: Press, Broadcasting and the Internet in Britain*, particularly 54-98; James Curran and Colin Sparks, 'Press and Popular Culture', *Media, Culture & Society* 13, no. 2 (1991).

feasible within this project's time and resource constraints.<sup>119</sup>

With digitisation, analysing press coverage of a particular topic has become increasingly feasible and there has also been growing interest in computational analysis of historic textual data.<sup>120</sup> Despite these advances, reading all articles referencing tax over such a long period is clearly not possible. Articles mentioning popular attitudes to tax in the national papers with the largest circulations — the *Daily Express*, *Daily Herald* (-1964), *Daily Mail*, *Daily Mirror*, *Daily Telegraph*, *Guardian*, *Financial Times*, *Times*, and *Observer* — and the major weekly political magazines — *Economist*, *New Statesman*, and *Spectator* — were sampled for specific periods around budgets and elections where tax was a particularly prominent issue.<sup>121</sup> In

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<sup>119</sup> For an example of this for the USA see Carolyn C. Jones, 'Mapping Tax Narratives', *Tulane Law Review* 72, no. 3 (1998).

<sup>120</sup> See for example: Alberto Acerbi et al., 'The Expression of Emotions in 20th Century Books', *PLOS ONE* 8, no. 3 (2013); Bingham, "The Digitization of Newspaper Archives: Opportunities and Challenges for Historians"; Frederick W. Gibbs and Daniel J. Cohen, 'A Conversation with Data: Prospecting Victorian Words and Ideas', *Victorian Studies* 54, no. 1 (2011); Thomas Lansdall-Welfare et al., 'Content Analysis of 150 Years of British Periodicals', *Proceedings of the National Academy of Sciences* 114, no. 4 (2017); Lauren F. Klein, Jacob Eisenstein, and Iris Sun, 'Exploratory Thematic Analysis for Historical Newspaper Archives', *Digital Scholarship in the Humanities* 30, no. Supplement 1 (2015); Tony McEnery and Helen Baker, *Corpus Linguistics and 17th-Century Prostitution: Computational Linguistics and History* (London: Bloomsbury Academic, 2017); Jean-Baptiste Michel et al., 'Quantitative Analysis of Culture Using Millions of Digitized Books', *Science* 331, no. 6014 (2011); Bob Nicholson, 'Counting Culture; or, How to Read Victorian Newspapers from a Distance', *Journal of Victorian Culture* 17, no. 2 (2012); Robert J. Shiller, 'Narrative Economics', *American Economic Review* 107, no. 4 (2017); Jean M. Twenge, W. Keith Campbell, and Brittany Gentile, 'Increases in Individualistic Words and Phrases in American Books, 1960–2008', *PLOS ONE* 7, no. 7 (2012).

<sup>121</sup> The searches used were: for budgets - (tax OR taxes OR taxation) AND (budget) AND (people OR popular OR attitudes OR opinion OR response); for elections - (tax OR taxes OR taxation) AND (election) AND (people OR popular OR attitudes OR opinion). For elections a period of one month previously and two months after election day were sampled. For budgets a period of two months was sampled starting one week before the budget date. Search terms and parameters were decided after initial sampling of various searches and time periods to determine which provided the best balance of capturing relevant material but returning a manageable number of results.

total, almost 2000 articles were recorded as containing relevant discussions.<sup>122</sup> The Gale Digital Scholar Lab was also used to perform a sentiment analysis of a much wider range of articles mentioning tax in the *Daily Mail*, *Daily Mirror*, *Daily Telegraph*, *Economist*, and *Times* over the entire period to complement the more in-depth analysis.<sup>123</sup>

Other sources that have been used as evidence for popular attitudes to tax include the behaviour of trade unions and the views of politicians and other elite groups. Daunton and Whiting provide evidence that some politicians thought that opposition to taxation was increasing in the late 1960s and 1970s and this is clearly an important point to examine.<sup>124</sup> Whiting also suggests that the Trades Union Congress (TUC) likewise believed that opposition was increasing, and that their support for tax cuts through the 1970s was in turn seen as evidence of working-class tax resistance.<sup>125</sup> This theory of trade union activity as evidence of opposition to tax does appear to have been widespread at the time, fuelled by the work of Jackson, Turner and Wilkinson in the early 1970s.<sup>126</sup> However,

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<sup>122</sup> This is unlikely to have been an exhaustive list as relevant articles may have been missed by falling just outside the time periods or search parameters, or due to inaccuracies in the optical character recognition technology.

<sup>123</sup> A sentiment analysis is a natural language processing tool which gives each article a positive or negative score based on the number of words that appear from a set dictionary of words with primarily positive or negative associations. The papers chosen were those of the original sample available on Gale Digital Scholar Lab and the search focused on all articles referencing tax not just popular attitudes to tax between 1945 and 1992 excluding company reports. See chapter six for further detail.

<sup>124</sup> Daunton, *Just Taxes*, 335-336; Whiting, *The Labour Party and Taxation*, 184-189, 246-258.

<sup>125</sup> Whiting, 'The Boundaries of Taxation', 165-166, 187-188.

<sup>126</sup> See for example: Douglas A. Hibbs, 'On the Political Economy of Long-Run Trends in Strike Activity', *British Journal of Political Science* 8, no. 2 (1978); Douglas A. Hibbs and Henrik Jess Madsen, 'Public Reactions to the Growth of Taxation and Government Expenditure', *World Politics* 33, no. 3 (1981): 413-414; Dudley Jackson, *Do Trade Unions Cause Inflation? Two Studies: With a*

Whiting states that another study concluded in 1975 that 'trade unions have not been prepared to use their muscle on the issue of taxation' and adds that the unions were discouraged from pushing on tax levels too hard because allowances meant that tax liabilities weren't uniform across their members and 'for fear of reducing the centrality of wage negotiation in their strategy'.<sup>127</sup> Whether the TUC believed or represented that opposition to tax had increased is clearly important. Although little research has discussed the Federation of British Industries (FBI) — later the Confederation of British Industry (CBI) — in relation to debates about popular attitudes to tax, they played a key role in public and political discussions about tax in general, providing a counterpoint to the TUC.

In addition to the press analysis, the case studies therefore examine conversations about popular attitudes to tax in both the Conservative and Labour parties, the civil service, the TUC, and the FBI, then CBI. Of course, ideas about popular attitudes to tax in these organisations were not necessarily accurate, nor were they independent of their own agendas — representations of popular attitudes, particularly externally, were often a political tool. However, by primarily focusing on internal discussions, which would have been private at the time, this thesis attempts to build a picture of ideas about popular attitudes to tax in these groups to complement the survey evidence and press analysis. The sources of evidence available are all imperfect. However, by combining multiple sources and different methods of analysis, this thesis tries to fill some of the gap in our knowledge

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*Theoretical Introduction and Policy Conclusion*, ed. H. A. Turner, Frank Wilkinson, and Economics University of Cambridge. Department of Applied (Cambridge University Press, 1972).

<sup>127</sup> Whiting, 'The Boundaries of Taxation', 165-166, 187-188.

about popular attitudes to tax between 1945 and 1992 and interrogate whether current ideas about how they developed are accurate.

## **Structure**

The first chapter looks at the available quantitative evidence for attitudes to tax over this period, to give an idea of the evidence for attitudes themselves and to draw some cautious conclusions about how they may, or may not, have changed.

The second chapter looks at the 1949 budget and 1950 election. At the 1949 budget Chancellor Stafford Cripps told the country that they could not have their cake and eat it and the welfare state had to be paid for. This prompted anger on the left, particularly at the fact that Cripps cut taxes on beer but not purchase tax on essentials. Labour then lost numerous seats at the 1950 election, which key figures believed was the result of middle-class opposition to high taxation. This chapter explores whether individuals in the organisations studied believed there was widespread consensus around, and consent to, taxation in 1949-50.

The third chapter examines the period between the 1959 election and 1961 budget. Labour's loss at the 1959 election was once again partially blamed on taxation, after Labour promised to increase spending but not taxation and fund the difference through growth. This was attacked by the Conservatives as unrealistic and irresponsible. The 1961 budget, in turn, was highly controversial thanks to its clear bias towards wealthy taxpayers, who received

significant tax cuts. This chapter looks at whether ideas about popular attitudes to tax had changed after a decade of Conservative government and three consecutive electoral defeats for Labour.

The fourth chapter investigates the 1964 election and 1965 budget, when Labour was elected with, and partially executed, a plan for the most radical tax reforms since 1945. These reforms were extensively attacked by the Conservative party but tax was not a major issue at the election. This chapter explores whether the Labour victory or the 1965 reforms changed ideas about popular attitudes to tax.

The fifth chapter looks at the years leading up to the 1970 election — the period in which it has been suggested that popular opposition to taxation started to increase. Despite this, tax has not been highlighted as a major factor in Labour's loss at the 1970 election. This chapter assesses whether politicians and others believed popular opposition to tax was increasing in the years leading up to the 1970 election and during the election campaign itself.

The sixth chapter examines the period around the 1976 budget and the 1979 election. This has been identified as the culmination of the shift in attitudes that started in the 1960s, resulting in the election of Margaret Thatcher in 1979. This chapter looks at whether individuals in the organisations studied thought, or argued, that opposition to tax had increased and whether they believed that it contributed to the election of Thatcher in 1979.

The final chapter investigates the 1987 and, where possible given archival restrictions, 1992 elections. Labour was attacked on their tax policy at both elections and lost, although more famously during the

1992 'tax bombshell' election. This chapter will examine whether politicians and others thought that popular opposition to tax lost Labour these elections, and what they believed about popular attitudes to tax in the 1970s a decade later.



## 1. Quantitative evidence for popular attitudes to tax

Although there has been no systematic investigation of the available evidence for popular attitudes to tax in this period, several works have stated that antipathy towards both taxation and public spending increased in the 1960s and 1970s.<sup>1</sup> Some have suggested that this may have been a natural consequence of falling tax thresholds and rising incomes, which drew more people into income tax, in the context of increasing affluence, materialism, and individualism.<sup>2</sup>

Daunton argues, for example:

By 1979, electoral support for Labour's fiscal policies had weakened. Many former Labour voters were more interested in acquiring their own property and sharing in consumption than in the transfer of resources to an active state which seemed inefficient and unreliable ... At the beginning of the period covered in this book [1914-79], the median voter had a modest income and did not pay income tax; there was strong electoral support for redistributive taxation. By the end of the period, the median voter paid income tax and was less inclined to support redistribution.<sup>3</sup>

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<sup>1</sup> See for example: Buggeln, Daunton, and Nützenadel, 'The Political Economy of Public Finance since the 1970s: Questioning the Leviathan'; Cronin, *The Politics of State Expansion: War, State and Society in Twentieth-Century Britain*, 242-244; Daunton, *Just Taxes*, 3-5, 335-338, 368-369; Fielding, *The Labour Party: Continuity and Change in the Making of 'New' Labour*, 69-72; Howard Glennerster, *British Social Policy: 1945 to the Present*, 3rd ed., Making Contemporary Britain (Oxford: Blackwell, 2007), 158-159; Lowe, *The Welfare State in Britain since 1945*, 295-299; Offer, *Why Has the Public Sector Grown So Large in Market Societies?: The Political Economy of Prudence in the UK, c. 1870-2000*, 19-22; Offer, *The Challenge of Affluence: Self-Control and Well-Being in the United States and Britain since 1950*, 7-8; Offer, 'British Manual Workers: From Producers to Consumers, c. 1950-2000', 541-543; Offer, 'Consumption and Affluence, c. 1870-2010'; Sloman, *Transfer State: The Idea of a Guaranteed Income and the Politics of Redistribution in Modern Britain*, 148-153; Whiting, *The Labour Party and Taxation*, 186-189; Williamson, *Conservative Economic Policymaking and the Birth of Thatcherism, 1964-1979* 63-66.

<sup>2</sup> See for example: Buggeln, Daunton, and Nützenadel, 'The Political Economy of Public Finance since the 1970s: Questioning the Leviathan'; Cronin, *The Politics of State Expansion: War, State and Society in Twentieth-Century Britain*, 242-243; Daunton, *Just Taxes*, 335-336, 368-369; Lowe, *The Welfare State in Britain since 1945*, 299; Offer, *Why Has the Public Sector Grown So Large in Market Societies?: The Political Economy of Prudence in the UK, c. 1870-2000*, 22; Whiting, *The Labour Party and Taxation*, 186-189.

<sup>3</sup> Daunton, *Just Taxes*, 335-336.

Offer similarly suggests:

... as consumers shifted their preferences away from prudence and towards gratification, voters also began to press for lower taxes.<sup>4</sup>

Glennister also posits that demographic change was a factor as the 'rising population was the middle-aged middle-class tax payer', and that increasing home ownership also made retaining income more attractive.<sup>5</sup> The tax system did become less progressive during the 1950s and 1960s, and income tax increasingly encompassed those with lower incomes as the 1960s and 1970s went on.<sup>6</sup> These explanations provide clear reasons why popular attitudes might have shifted against the tax system, but are not evidence that they actually did.

Electoral results, and particularly the 1979 election, have also been cited as evidence for increasing opposition to taxation.<sup>7</sup> Politicians have clearly assumed that taxes have an electoral impact.<sup>8</sup> However, political scientists have argued that tax policy may have an effect on parties' popularity but does not have a significant impact on voting behaviour once separated from economic expectations and general perceptions about economic competence.<sup>9</sup> This has been challenged

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<sup>4</sup> Offer, *Why Has the Public Sector Grown So Large in Market Societies?: The Political Economy of Prudence in the UK, c. 1870-2000*, 22.

<sup>5</sup> Glennister, *British Social Policy: 1945 to the Present*, 158-159.

<sup>6</sup> Lowe, *The Welfare State in Britain since 1945*, 287-289; Whiting, *The Labour Party and Taxation*, 184-189.

<sup>7</sup> See for example: Daunton, *Just Taxes*, 3-5, 335-338; Offer, *Why Has the Public Sector Grown So Large in Market Societies?: The Political Economy of Prudence in the UK, c. 1870-2000*; Taylor-Gooby, *Public Opinion, Ideology and State Welfare*, 13-17.

<sup>8</sup> Anthony Crosland, 'The People Who Didn't Vote Labour', *Tribune*, 10 March 1950; Denver, 'The Government That Could Do No Right', 22-24; Gould, 'Why Labour Won', 7; Whiting, *The Labour Party and Taxation*, 102-103.

<sup>9</sup> See for example: Alt, *The Politics of Economic Decline: Economic Management and Political Behaviour in Britain since 1964* 53-54, 222-223; David Butler and Donald Stokes, *Political Change in Britain: The Evolution of Electoral Choice* (London: Macmillan, 1974), 297; Johnson, Lynch, and Walker, 'Income Tax and Elections in Britain, 1950-2001'; Federico Revelli, 'Local Taxes, National Politics

by Johnson et al, who suggest there is some evidence that tax increases in an election year reduce re-election rates for incumbents. However, they did not find an effect for tax cuts, and the effect for increases was only found in some groups of voters and at particular income levels.<sup>10</sup> Heath et al also point out that in contexts where taxes increased significantly this was usually because of poor economic management and was not accompanied by improved services but instead spending cuts.<sup>11</sup>

The British electoral system also makes it difficult to use election outcomes as evidence for voters' attitudes; landslides have been achieved without significant shifts in electoral support, and studies have argued that Thatcher's victories did not necessarily indicate popular support for her policies.<sup>12</sup> It is also difficult to separate out taxation from other issues; British Election Study (BES) data from the 1979 election suggested that tax was an important issue, but so were strikes, rising prices, unemployment, and law and order.<sup>13</sup> As Johnson et al argue, it is not clear that we should discard politicians'

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and Spatial Interactions in English District Election Results', *European Journal of Political Economy* 18, no. 2 (2002); Richard Rose and Terence Karran, *Taxation by Political Inertia: Financing the Growth of Government in Britain* (London: Allen & Unwin, 1987), 161; Richard Rose and Ian McAllister, *Voters Begin to Choose: From Closed Class to Open Elections in Britain* (London: Sage Publications, 1986); David Sanders, 'Economic Performance, Management Competence and the Outcome of the Next General Election', *Political Studies* 44, no. 2 (1996); Bo Särilvik and Ivor Crewe, *Decade of Dealignment: The Conservative Victory of 1979 and Electoral Trends in the 1970s* (Cambridge: Cambridge University Press, 1983), 183-196, 272-273.

<sup>10</sup> Johnson, Lynch, and Walker, 'Income Tax and Elections in Britain, 1950–2001'.

<sup>11</sup> Heath, Jowell, and Curtice, *The Rise of New Labour: Party Policies and Voter Choices* 46-47.

<sup>12</sup> See for example: Crewe, 'Has the Electorate Become Thatcherite?'; Hayes, 'Did We Really Want a National Health Service? Hospitals, Patients and Public Opinions before 1948'; Fielding, 'What Did 'the People' Want?: The Meaning of the 1945 General Election'; Jackson and Saunders, 'Introduction: Varieties of Thatcherism', 16-17; King, 'Why Labour Won - at Last', 181-185.

<sup>13</sup> Ivor Crewe, D. R. Robertson, and B. Sarlvik. 'British Election Study, May 1979; Cross-Section Survey', Colchester, Essex: UK Data Archive), SN 1533, 1981.

perceptions of the importance of taxes as quickly as earlier political scientists did, yet it is also far from clear that they were, or are, right that tax increases straightforwardly lose elections. The 1979 election result alone is not adequate evidence for increasing opposition to taxation in the 1970s.

This leaves surveys as the major available source of quantitative evidence for popular attitudes to tax. Although no works have looked at the survey evidence in detail, various surveys have been cited. Daunton references one piece of survey evidence for popular attitudes to tax, Peter Taylor-Gooby's 1985 work.<sup>14</sup> Whiting also cites some small-scale surveys, particularly from the late-1970s.<sup>15</sup> Various other works have referenced the BES surveys or work based on their data. Finally, Lowe also cites an Institute of Economic Affairs (IEA) survey from 1965.<sup>16</sup> These surveys will be discussed in more detail below. Steinmo cites a 1982 work by Alan Lewis, which uses the 1975 Eurobarometer survey, Gallup data, and a 1974 survey by David Piachaud to argue that while surveys showed support for tax cuts in the 1970s, once it was made clear that tax cuts involved

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<sup>14</sup> Daunton, *Just Taxes*, 4; Taylor-Gooby, *Public Opinion, Ideology and State Welfare*.

<sup>15</sup> Whiting, *The Labour Party and Taxation*, 118-119, 238, 256.

<sup>16</sup> Taylor-Gooby, *Public Opinion, Ideology and State Welfare*; Butler and Stokes, *Political Change in Britain: The Evolution of Electoral Choice*, 459; David Butler and Donald E. Stokes. 'Political Change in Britain, 1963-1970', Ann Arbor, MI: Inter-university Consortium for Political and Social Research), ICPSR 7250, 2007; I. M. Crewe, D. R. Robertson, and B. Sarlvik. 'British Election Study, October 1974', Colchester, Essex: UK Data Service), SN 666, 1974. cited in Rodney Lowe, *The Welfare State in Britain since 1945*, 3rd ed. (Basingstoke: Palgrave Macmillan, 2005), 106-109; Hibbs and Madsen, 'Public Reactions to the Growth of Taxation and Government Expenditure'. cited in Williamson, *Conservative Economic Policymaking and the Birth of Thatcherism, 1964-1979* 63-66; Paul Whiteley, 'Public Opinion and the Demand for Social Welfare in Britain', *Journal of Social Policy* 10, no. 4 (1981). cited in Glennerster, *British Social Policy: 1945 to the Present*, 158-159.

spending cuts this support disappeared.<sup>17</sup>

Despite touching on evidence for popular attitudes, none of these studies have looked at all the available survey evidence for attitudes to tax in this period. I will, therefore, review it briefly here. There are no consistent survey time series for attitudes to tax before 1979. Earlier evidence is fragmented, inconsistent, and of variable methodological quality. Constructing a reliable time series out of these surveys would be a significant statistical challenge, one that I am not qualified for and that this thesis will not attempt. However, I will briefly cover the main findings of the various surveys available to see what patterns emerge, while approaching any conclusions with caution. Even the best survey evidence, conducted to current methodological standards, can be unreliable, and very little of the survey evidence discussed here, particularly for the earlier periods, approaches those standards. However, given that it is some of the only evidence available, it is clearly worth examining, while remaining aware of its potential issues.

### **Survey evidence for the 1950s and early 1960s**

Before 1963 only one-off survey questions were found. Government and Conservative party archives show that Gallup was asking general questions about how important tax was as an issue, for example, and respondents' preferences between different taxes through the 1950s and 1960s.<sup>18</sup> It has, however, proved impossible

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<sup>17</sup> Alan Lewis, *The Psychology of Taxation* (Oxford: Martin Robertson & Co, 1982), 41-62. cited in Steinmo, *Taxation and Democracy: Swedish, British and American Approaches to Financing the Modern State*, 157-158.

<sup>18</sup> See for example: 'Conservative Central Office: Public Opinion Summary No. 13.

to locate the original Gallup data they reference. In 1951 a Conservative polling summary stated that a Gallup poll had reported that two out of three respondents would be prepared to pay higher National Insurance (NI) contributions to increase spending on pensions.<sup>19</sup> This majority appeared to have decreased by 1954, when another Gallup poll found 43 percent would be willing to pay more, while 39 percent would not, but it is unclear whether the question wording was the same.<sup>20</sup> These results were reported without exact questions or data, making them highly unreliable.

The Government Social Survey (GSS) conducted a series of surveys looking at public perceptions of the economic situation in the late 1940s, but where these touched on tax it was usually in relation to incentives.<sup>21</sup> A more detailed survey was commissioned from the

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January 1950', CCO 4/3/249, (Conservative Party Archive, Oxford, Bodleian Library), 1950; 'Conservative Central Office: Public Opinion Summary No. 15. April 1950', CCO 4/3/249, (Conservative Party Archive, Oxford, Bodleian Library), 1950; 'Conservative Central Office: Public Opinion Summary No. 27. April, 1951', CCO 4/4/267, (Conservative Party Archive, Oxford, Bodleian Library), 1951; 'Summary of Reports on Public Opinion up to 3rd April, 1954', CCO 4/6/336, (Conservative Party Archive, Oxford, Bodleian Library), 1954; 'Summary of Reports on Public Opinion up to 24th April, 1954', CCO 4/6/336, (Conservative Party Archive, Oxford, Bodleian Library), 1954; 'Poll Summaries No. 10: Gallup Political Index No. 49, 17 March 1964', CRD 2/48/107, (Conservative Party Archive, Oxford, Bodleian Library), 1964; 'Poll Summaries No. 11: Gallup Political Index No. 50, 24 April 1964', CRD 2/48/107, (Conservative Party Archive, Oxford, Bodleian Library), 1964; 'Letter from the Government Social Survey Librarian to Mr Griffiths, Head of Information Division, HMT, 13 February 1969'. The National Archives (TNA) T 328/367, 1969; 'Letter from Linda Dixon, Government Social Survey Librarian, to Mr Griffiths, Head of Information Division, HMT, 24 March 1969'. The National Archives (TNA) T 328/367, 1969; 'Memorandum from H M Griffiths, Head of Information Division, HMT, to Mr Hancock, 12 November 1969'. The National Archives (TNA) T 328/367, 1969.

<sup>19</sup> 'Conservative Central Office: Public Opinion Summary No. 27. April, 1951', CCO 4/4/267, Conservative Party Archive, 1951.

<sup>20</sup> 'Summary of Reports on Public Opinion up to 24th April, 1954', CCO 4/6/336, Conservative Party Archive, 1954.

<sup>21</sup> The only exception was the question 'Which of these taxes do you dislike most personally?'. See: Government Social Survey. 'Survey of Knowledge and Opinion About the Economic Situation, December 1947', The National Archives (TNA) RG 23/92, 1947; Government Social Survey. 'Survey of Knowledge and Opinion About

GSS by the Royal Commission on the Taxation of Profits and Income and published in 1954. Although this was primarily focused on incentives, it did ask a series of questions about what respondents thought about Pay as You Earn (PAYE) as a system and found overwhelming approval — only 3 percent of respondents stated that they disapproved of PAYE. Although it stated: ‘nearly all grumble about it [tax] in general discussion’, the report concluded that tax probably did not have any significant incentive effects.<sup>22</sup>

In 1961 Gallup also asked respondents: ‘If the Government were to cut expenditure - what should they do with the money they save, assuming that they could only do one of the things given on this card?’. Reducing income tax was the second most popular option, after increasing spending on pensions, but in aggregate options for increasing spending on other services were selected by significantly more respondents than tax cuts.<sup>23</sup> Survey evidence for the 1950s and early 1960s is very sparse and unreliable. A very tentative conclusion might be that it suggested that a majority preferred increased spending over tax cuts, but perhaps particularly in relation to pensions.

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the Economic Situation, February 1948’, The National Archives (TNA) RG 23/94, 1948; Government Social Survey. ‘Survey of Knowledge and Opinion About the Economic Situation, November 1948’, The National Archives (TNA) RG 23/103, 1948; Government Social Survey. ‘Survey of Knowledge and Opinion About the Economic Situation, July 1949’, The National Archives (TNA) RG 23/107, 1949. See also: J. Tomlinson, ‘Welfare and the Economy: The Economic Impact of the Welfare State, 1945-1951’, *Twentieth Century British History* 6, no. 2 (1995): 213-215. for a discussion of these surveys generally.

<sup>22</sup> ‘Royal Commission on the Taxation of Profits and Income. Second Report’, (H.M.S.O., 1954), 91-124. It also found that very few of the respondents had detailed knowledge of how income tax affected them.

<sup>23</sup> The Data Archive. ‘Database of Selected British Gallup Opinion Polls, 1958-1991’, (Social Surveys (Gallup Poll) Limited, Colchester, Essex: UK Data Archive), SN 3803, 1998.

## Survey evidence 1963-70

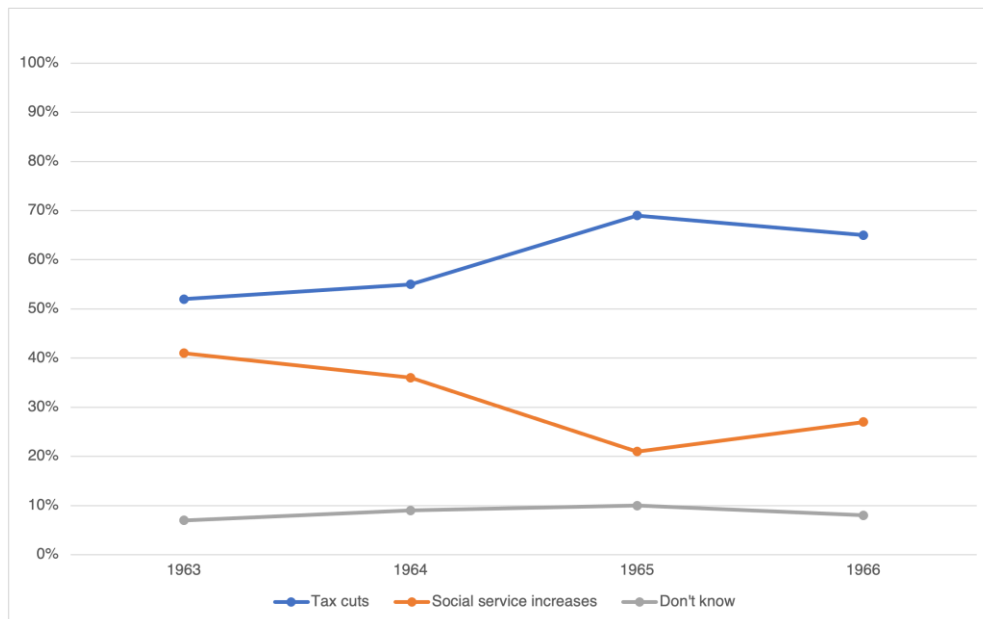
From 1963 the British Election Study (BES), conducted by Butler and Stokes, started to ask a consistent question on attitudes to tax, which was repeated in 1966, 1969 and 1970: 'If the Government had a choice between reducing taxes and spending more on social services, which should it do?'. The results suggested a slight preference for tax cuts over increased spending in 1963, rising to a significant majority in favour of tax cuts by 1969, which fell slightly in 1970 (see fig. 2).<sup>24</sup> A few things should be noted, however: these results indicated a majority in favour of tax cuts in 1963, significantly earlier than any backlash has previously been situated; no option for maintaining the same levels of tax and spending was given (often the most popular option in later surveys); and the question asked if the respondent would prefer tax cuts or *increased* spending, implying that it was possible to maintain current services while cutting taxes. In the surveys examined questions that asked about *increased* spending/services rather than *maintaining* spending/services consistently received higher percentages in favour of tax cuts, which is entirely logical and also makes this question at least as much about respondents' views of the current level of spending.

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<sup>24</sup> Butler and Stokes, *Political Change in Britain: The Evolution of Electoral Choice*, 459; Butler and Stokes, 'Political Change in Britain, 1963-1970'.



**Figure 2: BES, tax cuts vs increased spending, 1963-70**



Source: Butler, David, and Donald Stokes. *Political Change in Britain: The Evolution of Electoral Choice*. London: Macmillan, 1974, p. 459.

Butler and Stokes also asked: ‘Do you feel that the government should spend more on social services, or do you feel that spending for social services should stay about as it is now?’. This showed a majority in favour of higher spending but one that diminished significantly between 1963 and 1970.<sup>25</sup> It did not offer the option of reduced spending. However, in another BES survey in 1970, conducted by Crewe, Robertson, and Sarlvik, only 4 percent of respondents opted for spending cuts.<sup>26</sup> This suggests that support for

<sup>25</sup> 77 percent of respondents selected increased spending in 1964 against 20 percent who wanted spending to remain the same. This had dropped to 54 and 42 percent respectively by 1966. In 1970 the question gave the option of increasing spending on pensions as well as services generally. In that survey 49 percent selected increased spending generally, 8 percent increased spending on pensions, and 38 percent spending remaining the same. Butler and Stokes, *Political Change in Britain: The Evolution of Electoral Choice*, 459; Butler and Stokes, ‘Political Change in Britain, 1963-1970’.

<sup>26</sup> 40 percent selected increased spending generally, 17 percent spending more on pensions, 36 percent spending remaining the same, 4 percent reduced spending, and 4 percent don’t know. Ivor Crewe, D. R. Robertson, and B. Sarlvik. ‘British

higher spending was falling through the 1960s, particularly in the middle of the decade, as Labour increased spending on services, but does not indicate any significant support for cutting spending.<sup>27</sup> This is in line with the hypothesis that the increasing number of respondents opting for tax cuts might be at least as much about spending levels as taxation, and raises the possibility that if the previous question had asked about tax cuts and *reduced* spending on services it might have received different results.

The IEA also conducted studies in 1963, 1965, 1970, and 1978.<sup>28</sup> They asked respondents to choose between three options: increased taxes and spending; reduced taxes with services provided only for those in need; and services remaining the same but with an option to 'contract out', pay less in taxes, and use the money to pay for private services.<sup>29</sup> In the case of health and education spending the surveys

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Election Study, 1969, June 1970, February 1974; Panel Survey', Colchester, Essex: UK Data Archive), SN 422, 1976.

<sup>27</sup> Christopher Chantrell, 'Multiyear Download of UK Government Spending', 2020, accessed on: 22 May at [https://www.ukpublicspending.co.uk/download\\_multi\\_year\\_1940\\_1980UKd\\_17c1li011mcn\\_00t10t20t40t](https://www.ukpublicspending.co.uk/download_multi_year_1940_1980UKd_17c1li011mcn_00t10t20t40t).

<sup>28</sup> 'Choice in Welfare: First Report on an Enquiry Conducted by Mass Observation into the Extent of Knowledge and Preference in State and Private Provision for Education, Health Services and Pensions', (London: Institute of Economic Affairs, 1963); Ralph Harris and Arthur Seldon, 'Choice in Welfare 1965: Second Report on an Enquiry Conducted by Mass-Observation into the Extent of Knowledge and Preference in State and Private Provision for Education, Health Services and Pensions', (London: Institute of Economic Affairs, 1965); Ralph Harris and Arthur Seldon, 'Choice in Welfare, 1970: Third Report on Knowledge and Preference in Education, Health Services and Pensions', (London: Institute of Economic Affairs, 1971); Ralph Harris and Arthur Seldon, 'Over-Ruled on Welfare: The Increasing Desire for Choice in Education and Medicine and Its Frustration by 'Representative' Government', (London: Institute of Economic Affairs, 1979). The first two surveys were conducted with Mass Observation and the third with England, Grosse + Associates — the report stated that England, Grosse + Associates had been working with Mass Observation previously. It is unclear from the 1978 report who, if anyone, they worked with on those surveys. The survey samples were around 2000 people.

<sup>29</sup> 'Choice in Welfare: First Report on an Enquiry Conducted by Mass Observation into the Extent of Knowledge and Preference in State and Private Provision for

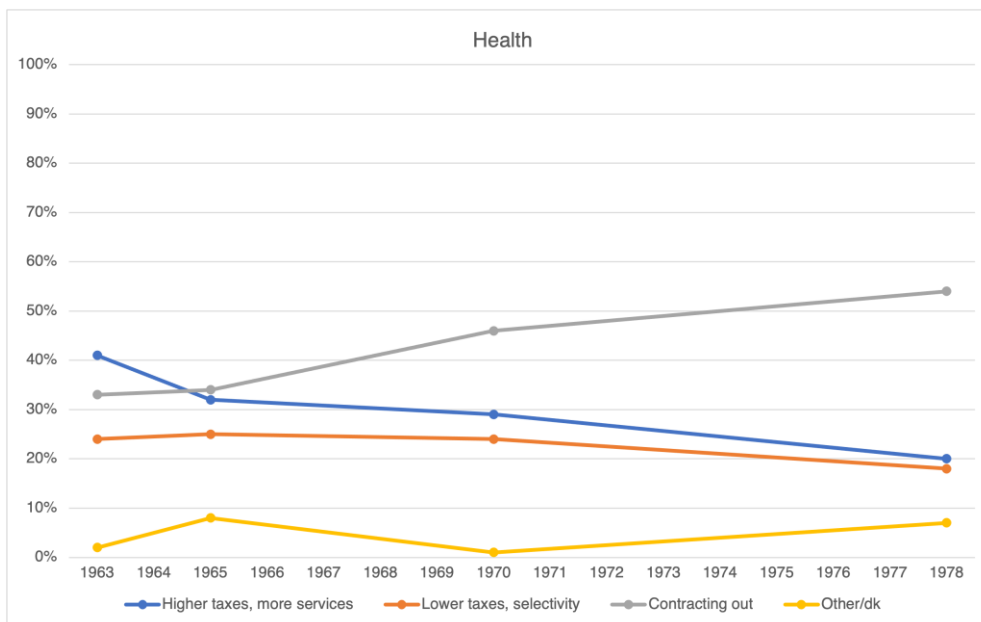
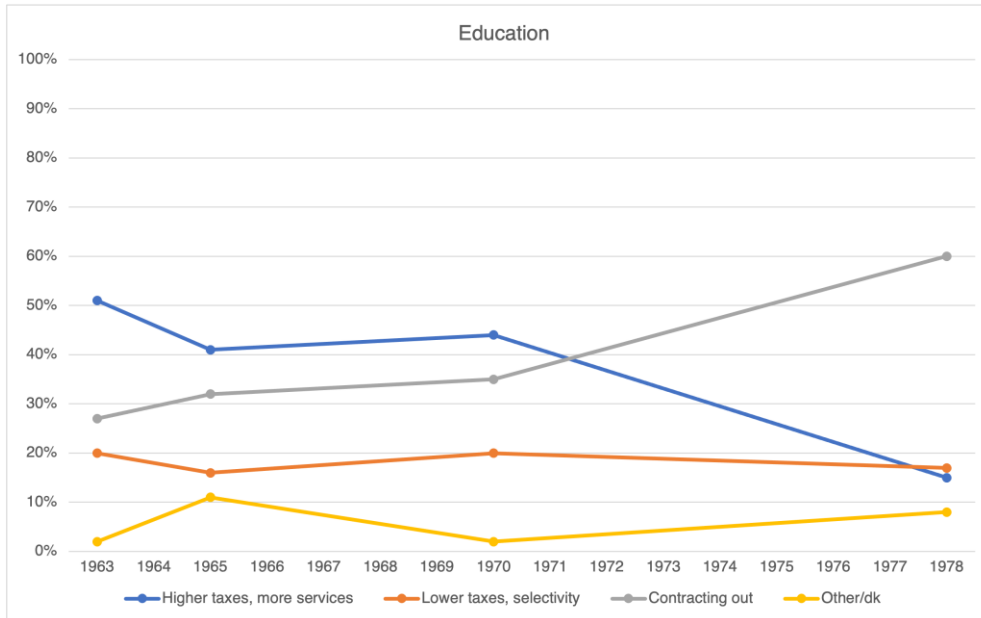
showed a preference for higher taxes and more spending in 1963, converging with, and then being surpassed by, contracting out in 1965 and 1970, as the preference for higher spending fell. For education, higher taxes and spending remained the top preference in 1970, but by 1978 there was a significant divergence, with contracting out much more popular (see fig. 3).<sup>30</sup>

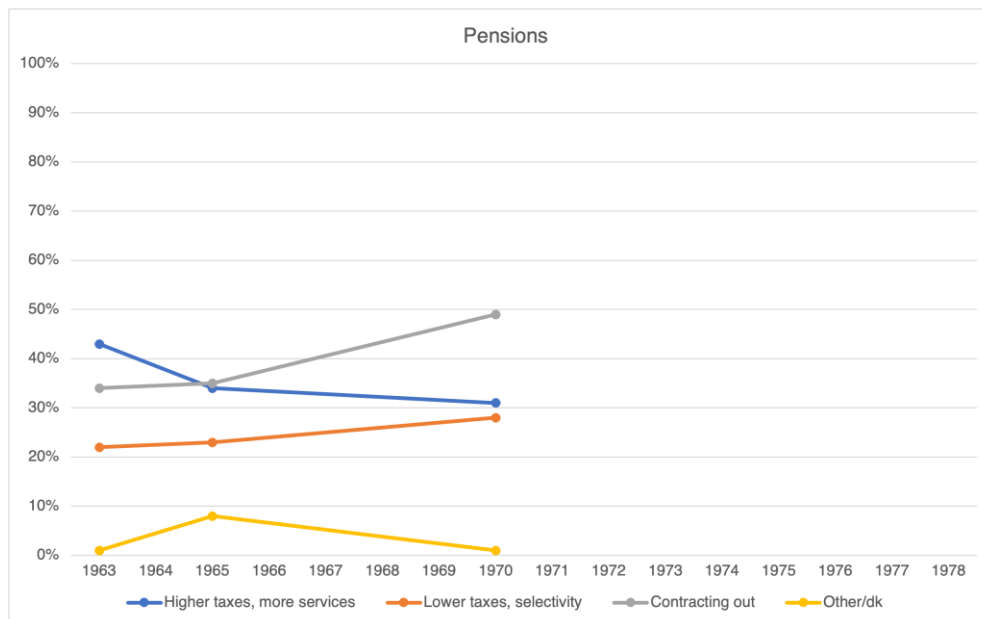
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Education, Health Services and Pensions', 44-49; Harris and Seldon, 'Choice in Welfare 1965: Second Report on an Enquiry Conducted by Mass-Observation into the Extent of Knowledge and Preference in State and Private Provision for Education, Health Services and Pensions', 50-56; Harris and Seldon, 'Choice in Welfare, 1970: Third Report on Knowledge and Preference in Education, Health Services and Pensions', 25-35; Harris and Seldon, 'Over-Ruled on Welfare: The Increasing Desire for Choice in Education and Medicine and Its Frustration by 'Representative' Government', 44-54. The exact question wording was: 'A The state should take more in taxes, rates and contributions and so on to pay for better or increased (health, education) services which everyone would have. B The state should take less in taxes, rates and contributions and so on to provide services only for people in need and leave others to pay or insure privately. C The state should continue the present service but allow people to contract out, pay less contributions and so on and use the money to pay for their own services.' In the early surveys 'more', 'less' and 'only' were underlined. In 1963 and 1965 the question was preceded by the statement: 'Suppose most incomes continue to rise in the next ten or twenty years, which of these three possible State policies would you prefer?'. In 1970 this was replaced by: 'On this card there are three possible policies which the State could adopt. Which of them would you yourself prefer for: Better or increased health services/pensions/educational services.' The first three surveys asked the question separately in relation to spending on health, education, and pensions. The 1978 survey asked only about health and education.

<sup>30</sup> 'Choice in Welfare: First Report on an Enquiry Conducted by Mass Observation into the Extent of Knowledge and Preference in State and Private Provision for Education, Health Services and Pensions', 44-49; Harris and Seldon, 'Choice in Welfare 1965: Second Report on an Enquiry Conducted by Mass-Observation into the Extent of Knowledge and Preference in State and Private Provision for Education, Health Services and Pensions', 50-56; Harris and Seldon, 'Choice in Welfare, 1970: Third Report on Knowledge and Preference in Education, Health Services and Pensions', 25-35; Harris and Seldon, 'Over-Ruled on Welfare: The Increasing Desire for Choice in Education and Medicine and Its Frustration by 'Representative' Government', 44-54.

**Figure 3: IEA increased taxes and spending, reduced taxes and selectivity, or contracting out, 1963-78**





Sources: *Choice in Welfare: First Report on an Enquiry Conducted by Mass Observation into the Extent of Knowledge and Preference in State and Private Provision for Education, Health Services and Pensions*. London: Institute of Economic Affairs, 1963, 44-49; Harris, Ralph, and Arthur Seldon. *Choice in Welfare 1965: Second Report on an Enquiry Conducted by Mass-Observation into the Extent of Knowledge and Preference in State and Private Provision for Education, Health Services and Pensions*. London: Institute of Economic Affairs, 1965, 50-56; Harris, Ralph, and Arthur Seldon. *Choice in Welfare, 1970: Third Report on Knowledge and Preference in Education, Health Services and Pensions*. London: Institute of Economic Affairs, 1971, 25-35; Harris, Ralph, and Arthur Seldon. *Over-Ruled on Welfare: The Increasing Desire for Choice in Education and Medicine and Its Frustration by 'Representative' Government*. London: Institute of Economic Affairs, 1979, 44-54.

There are several potential methodological issues with these surveys. Firstly, in 1963 and 1965 they sampled only married men between 21 and 65, justifying this on the grounds that men made the decisions about services for the family, but excluding half the population. In 1970 they added in a mini sample of 200 women and, based on this, suggested that they had been correct that excluding women would not affect the results.<sup>31</sup> Treasury officials at the time felt that 'it was very doubtful whether any conclusions of importance

<sup>31</sup> In 1978 they did include women and extended the lower bound of the age range to 16 but still did not sample anyone over 65.

about public attitudes to taxation and the social services could be drawn' from the 1963 survey, stating:

The Central Statistical Office were consulted about the validity of the survey and were very critical about the wording of the questions used, the presentation of the results and the choice of the sample of people interviewed.<sup>32</sup>

They were equally unimpressed in 1971, stating that the questions were 'incredibly bad' and gave the impression that 'the State will go on taking more of your money for improvements under (a), but that under (b) or (c) you could get even greater improvements for less than you pay now'.<sup>33</sup> Alan Lewis similarly argued that their question implied that people could pay less but the service could remain the same quality.<sup>34</sup> Given this, it is perhaps surprising that more people did *not* select contracting out, which promised them no trade-offs for broadening their choices. There was also no status quo option.<sup>35</sup> On face value these surveys suggest that support for increased taxation and spending was falling through the 1960s and 1970s but given the methodological issues the results are of very limited value.

There were also a few one-off surveys in the 1960s. A Mark Abrams survey in 1969, titled *The Lost Labour Voter*, told respondents that spending had increased over the previous decade which had meant higher taxes and asked whether they would have preferred: '(i) Increased social services along with higher taxes; (ii) Fewer social services and no increase in taxes; (iii) Some other combination?'. 48

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<sup>32</sup> They also reported that the Ministry of Pensions and National Insurance were concerned as the IEA was 'known to be biased in favour of private provision'. "'Choice in Welfare": Commentary by a Treasury Group'. The National Archives (TNA) T 227/1788, 1964. See also: 'Memorandum from J. E. Hansford to D. J. S. Hancock, 29 August 1963'. The National Archives (TNA) T 227/1788, 1963.

<sup>33</sup> 'Memorandum from J. A. Patterson to Levitt and Widdup, 11 February 1971'. The National Archives (TNA) T 227/3288, 1971.

<sup>34</sup> Lewis, *The Psychology of Taxation*, 46-47.

<sup>35</sup> In 1978 option A was presented as keeping the system the same in charts and tables, despite the fact this was not the case.

percent of respondents selected service increases and higher taxes, while 32 percent preferred reduced social services and no increase in taxes.<sup>36</sup> Again, this did not give the option of maintaining the status quo, nor was it incompatible with the Butler and Stokes's findings as it was not actually offering tax cuts, just no tax increases, in return for reduced services. It nonetheless perhaps indicated a willingness to pay higher taxes to maintain services.

The limited and methodologically variable survey data for the 1960s perhaps suggests that support for increased spending was falling, while support for tax cuts, if they did not mean spending cuts, was concurrently increasing. However, it also suggests that even in the early 1960s there was significant support for tax cuts if the alternative was *increased* spending, and that even in 1969 cuts to services were more unpopular than higher taxes.

### **Survey evidence 1970-79**

Unfortunately, it proved difficult to locate survey data for the period from 1970 to 1979. The IEA survey discussed above was conducted again in 1978 and suggested that support for contracting out had increased since 1970, while support for increasing taxes and spending on education and health had decreased (see fig. 3, p. 58).<sup>37</sup> It also asked:

In California recently two people out of three voted to reduce taxation and

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<sup>36</sup> Mark Abrams, 'The Lost Labour Voter', *Socialist Commentary*, February 1969. The exact question wording was: 'Over the past ten years Government expenditure on the social services - hospitals, schools, pensions and so on - has gone up, and this has meant higher taxes'.

<sup>37</sup> Harris and Seldon, 'Over-Ruled on Welfare: The Increasing Desire for Choice in Education and Medicine and Its Frustration by 'Representative' Government', 44-54.

accept fewer services. If there was a vote in this country on the same issue, would you vote for or against?<sup>38</sup>

33 percent of respondents said they would vote for and 63 percent against, seemingly a resounding no to tax cuts if they meant fewer services.<sup>39</sup> They conducted a follow-up survey in November 1978, which asked two questions about the Californian referendum, one of which asked if they would vote for it 'even if, as a result, Government might cut some services?'.<sup>40</sup> Without service cuts mentioned, a larger number of respondents (27 percent) were in favour than opposed (15 percent), but an equal number (27 percent) said they did not know. With the possibility of cuts 33 percent were in favour, 27 percent opposed, and 34 percent did not know. Again, the percentage selecting 'don't know' was as large as that selecting yes.<sup>41</sup> Harris and Seldon suggested that this was because people did not know the size of the cuts in either taxes or services, which seems reasonable, but renders the responses not particularly helpful. It is also unclear why the two surveys produced such different results.<sup>42</sup> As previously discussed, the survey had significant methodological issues. However, it still did not seem to suggest a majority for tax cuts if accompanied by spending cuts.

The BES asked a question in 1974 and 1979 about whether social services should be cut back, maintained, or extended, but made no reference to taxes. This suggested increasing support for cuts and decreasing support for extending services, continuing the pattern

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<sup>38</sup> Ibid., 21-32. This was a reference to Proposition 13, which was a referendum passed in California in 1978, which placed a cap on local property taxes.

<sup>39</sup> Ibid. 4 percent selected 'don't know'.

<sup>40</sup> Ibid., 21-32, 218.

<sup>41</sup> Ibid., 21-33. 6 percent said they would not vote.

<sup>42</sup> Ibid. The surveys had similar sample sizes but the one conducted in July/August 1978 was long with multiple questions, while the November survey asked only three questions all about Proposition 13.



seen in the 1960s.<sup>43</sup> However, the Eurobarometer survey also asked respondents in Great Britain, France, West Germany, and Denmark in October-November 1975 whether they would prefer taxes to be reduced even if that meant services were cut, or for services to be improved even if this meant that taxes were raised. 44 percent of British respondents opted for increased services and taxes, against 38 percent who selected reduced taxes and services.<sup>44</sup> As Coughlin concluded, this did not suggest a significant backlash against high taxation and spending.<sup>45</sup> This result is particularly noticeable as it did not offer a status quo option and the option was to improve services not maintain them, and yet it still did not find a majority for tax cuts. If anything this potentially indicated that support for tax cuts had decreased since the 1960s. Overall, the survey evidence from 1970 to 1978 suggests that support for increased spending and taxes had perhaps continued to decline, but again does not demonstrate majority support for tax cuts if they meant cuts to services.

## **Survey evidence 1979-92**

From 1979 the evidence is clearer and more plentiful. It suggests either that there was either limited change through the 1970s or that people had become more favourable towards taxation (or at least less supportive of tax cuts if they also meant spending cuts). The

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<sup>43</sup> I. M. Crewe, D. R. Robertson, and B. Sarlvik. 'British Election Study, February 1974, October 1974, June 1975, May 1979; Panel Survey', Colchester, Essex: UK Data Service), SN 1614, 1981. See also: Sarlvik and Crewe, *Decade of Dealignment: The Conservative Victory of 1979 and Electoral Trends in the 1970s* 189-192.

<sup>44</sup> Excluding non-responses and 'don't knows', this was 53 to 47 percent.

<sup>45</sup> Richard M. Coughlin, *Ideology Public Opinion and Welfare Policy : Attitudes toward Taxes and Spending in Industrialized Societies* (University of California institute of international studies, 1980., 1980), 127-154.

BES asked in May 1979 whether respondents thought that taxes should be cut even if it meant spending cuts or services maintained even if that meant no tax cuts. Altogether 25 percent of respondents selected options for cutting taxes, while 62 percent selected keeping up services.<sup>46</sup> The BBC election day survey, also carried out by Ivor Crewe, asked a very similar question and got very similar results — 24 percent of respondents selected tax cuts, against 65 percent who selected maintaining services.<sup>47</sup> Neither of these offered an option to keep taxes and spending as they were, but both nonetheless seemed to suggest a clear preference for maintaining services over tax cuts in 1979.

From 1978 Gallup also started to ask a consistent question about taxation. It offered three options:

- Taxes being cut, even if it means some reduction in government services, such as health, education and welfare
- Things should be left as they are
- Government services such as health, education and welfare should be extended, even if it means some increases in taxes.<sup>48</sup>

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<sup>46</sup> Crewe, Robertson, and Sarlvik, 'British Election Study, May 1979; Cross-Section Survey'. The exact options were 'Taxes should be cut even if it means some reduction in government services such as health, education and welfare' or 'Government services such as health, education and welfare should be kept up even if it means that taxes cannot be reduced'. It also asked whether they were 'Very strongly in favour/fairly strongly in favour/mildly in favour', or 'It does not matter either way'. Analysis of the BES data by Sarlvik and Crewe came to the same conclusion, but argued that given the fact that the Conservative campaign implied that they would be able to cut taxes while maintaining services, this preference was not necessarily incompatible with a Conservative vote. Sarlvik and Crewe, *Decade of Dealignment: The Conservative Victory of 1979 and Electoral Trends in the 1970s* 205-209, 223-225, 274-280. They also suggested that tax had had only the seventh largest impact on voting choice, behind strikes, unemployment, prices, nationalisation, trade unions, and comprehensive schools.

<sup>47</sup> Ivor Crewe. 'BBC Tv General Election Day Survey, 1979', Colchester, Essex: UK Data Archive), SN 1365, 1980. The exact question was: 'which of these statements comes closest to your view? A. Cut taxes even if it means some reduction in government services like health, education and welfare; B. Keep up government services like health education and welfare even if it means that taxes cannot be cut?'

<sup>48</sup> Anthony King and Robert J. Wybrow, *British Political Opinion 1937-2000: The*

The results again suggested a clear preference for expanding services, increasing through the 1980s (see figs. 4, 5).<sup>49</sup> The collection of Gallup polling in figure 3 for some reason excludes a May 1979 survey asking this question which found the options to cut taxes and expand services tied on 37 percent each.<sup>50</sup> It is possible that this poll was unreliable, but it is also possible that very briefly around the election, with the increased focus on tax cuts, they became more popular. If so, it was short lived as a poll from December 1979 which asked the same question found a 19-point gap between tax cuts and service expansion.<sup>51</sup> Crewe suggested, based on this polling, that the electorate had become less Thatcherite on key measures, including taxation, through the 1980s.<sup>52</sup>

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*Gallup Polls* (London: Politicos, 2001), 238-240; Crewe, 'Values: The Crusade That Failed', 246; Crewe, 'Has the Electorate Become Thatcherite?'. The preliminary wording was: 'People have different views about whether it is more important to reduce taxes or keep up government spending. How about you? Which of these statements comes closest to your own view?'

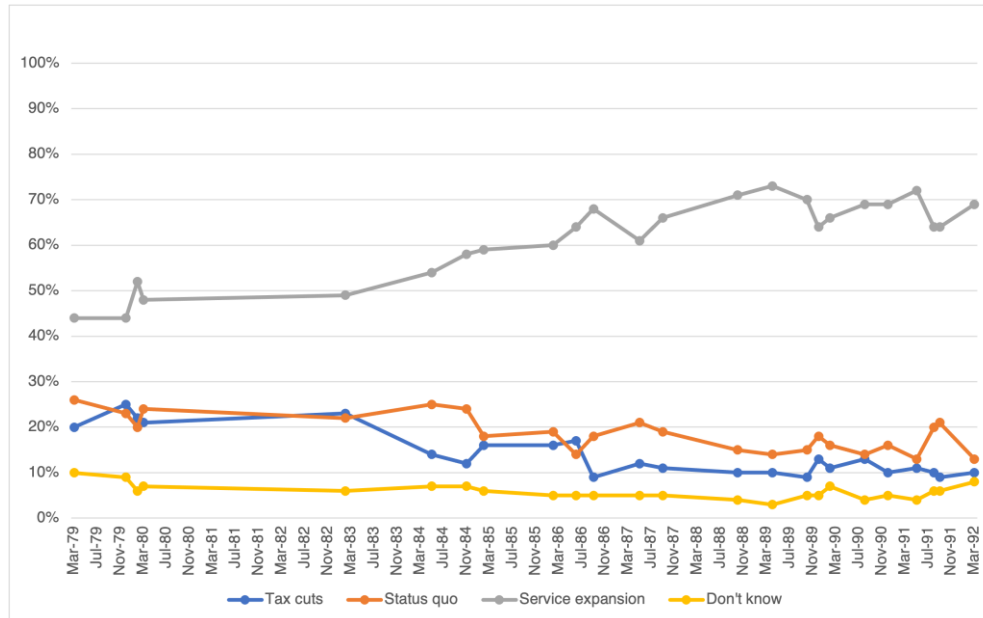
<sup>49</sup> King and Wybrow, *British Political Opinion 1937-2000: The Gallup Polls*, 238-240; Crewe, 'Values: The Crusade That Failed', 246; Crewe, 'Has the Electorate Become Thatcherite?'

<sup>50</sup> Crewe, 'Values: The Crusade That Failed', 246.

<sup>51</sup> King and Wybrow, *British Political Opinion 1937-2000: The Gallup Polls*, 238-240.

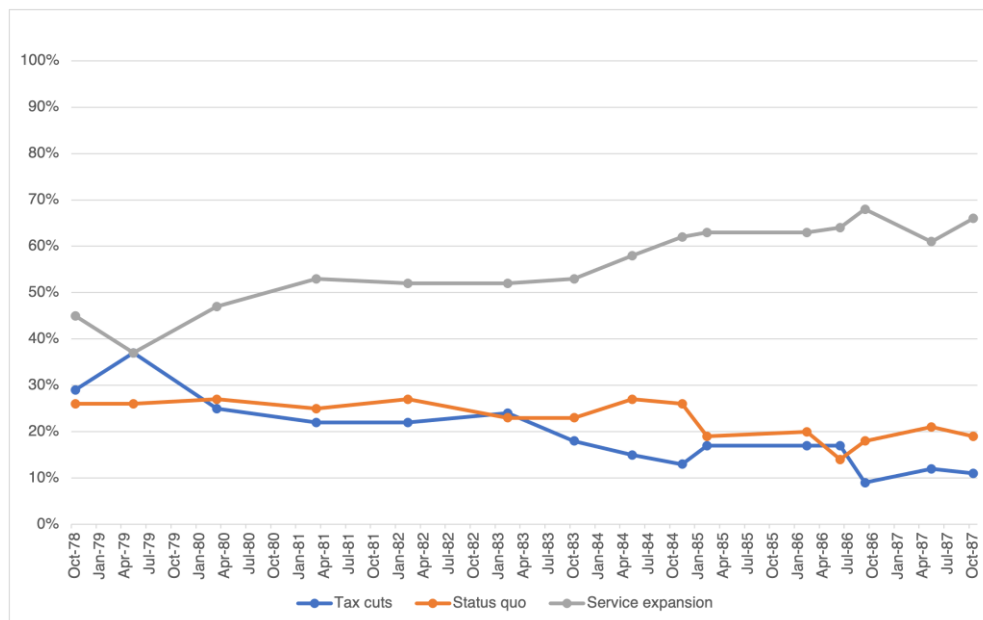
<sup>52</sup> Crewe, 'Has the Electorate Become Thatcherite?'; Crewe, 'Values: The Crusade That Failed'.

**Figure 4: Gallup tax cuts, status quo, or service expansion, 1979-92**



Source: King, Anthony, and Robert J. Wybrow. *British Political Opinion 1937-2000: The Gallup Polls*. London: Politicos, 2001, p.238-240.

**Figure 5: Gallup tax cuts, status quo, or service expansion, 1978-87**



Source: Crewe, I. M. 'Values: The Crusade That Failed.' In *The Thatcher Effect* edited by Dennis Kavanagh and Anthony Seldon, 239-250. Oxford: Clarendon, 1989, p. 246.

Finally, the British Social Attitudes (BSA) survey gave respondents three options each year from 1983:

- Reduce taxes and spend less on health, education and social benefits.
- Keep taxes and spending on these services at the same level as now.
- Increase taxes and spend more on health, education and social benefits.<sup>53</sup>

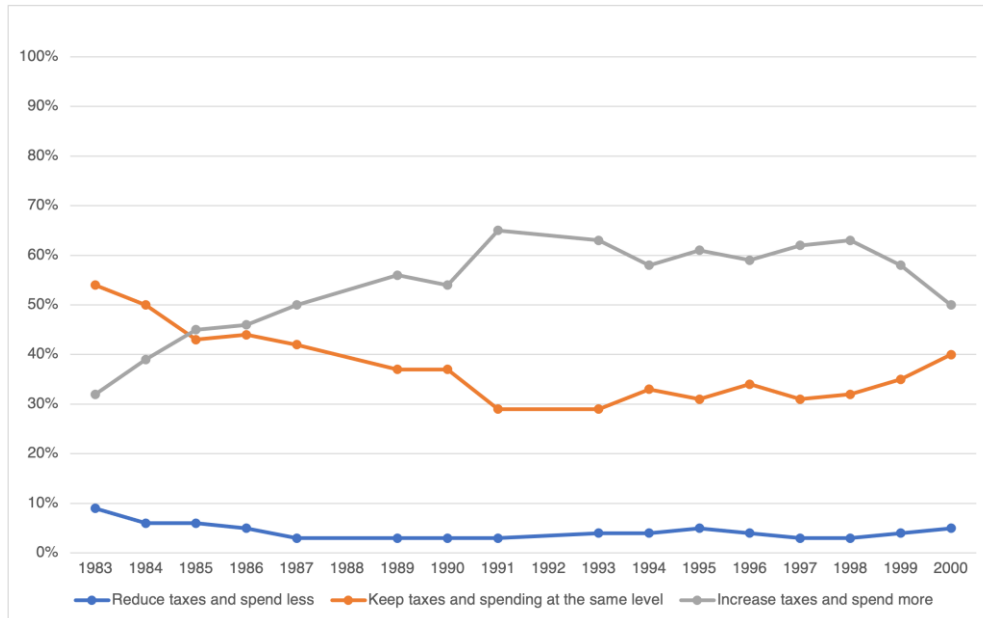
It showed a similar trend to the Gallup polling — increasing support for higher spending through the 1980s and a fall in support for the status quo and tax cuts. However, it suggested that support for tax cuts was even lower, consistently below 10 percent, and that the preference for service expansion or maintaining current levels of spending mirrored each other, following, their analysis suggests, actual government spending (see fig. 6).<sup>54</sup> The Gallup data pointed to a much more consistent majority for higher spending, a slightly higher number of respondents supporting tax cuts, and a much lower number selecting the status quo option. The reasons for these differences are not immediately clear, but neither indicate widespread support for tax cuts or opposition to spending from 1979 onwards.

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<sup>53</sup> Park et al., 'British Social Attitudes: The 30th Report', 35-36.

<sup>54</sup> Ibid.

**Figure 6: BSA tax cuts, status quo, or spending increases, 1983-2000**



Source: Park, A., C. Bryson, E. Clery, J. Curtice, and M. Phillips. 'British Social Attitudes: The 30th Report.' London: NatCen Social Research, 2013.

Other surveys showed a similar picture throughout the 1980s. The BBC election surveys in 1983 and 1987 also demonstrated a large majority in favour of maintaining spending versus tax cuts — 78 to 18 percent in 1983 and 85 to 11 percent in 1987.<sup>55</sup> The BES asked respondents to place themselves on a scale from 'People who are convinced that we should up taxes a lot and spend much more on health and social services' to 'those who are convinced that we should cut taxes a lot and spend much less on health and social services' in 1983, 1986, and 1987. Unsurprisingly, the majority of people put themselves at the midpoint, but among those who did select a position on the scale there was a clear preference for

<sup>55</sup> Ivor Crewe. 'BBC Election Survey, 1983', Colchester, Essex: UK Data Archive), SN 1852, 1984; Ivor Crewe. 'BBC Election Surveys, 10-11 June, 1987', Colchester, Essex: UK Data Archive), SN 2278, 1987.

increased taxes and spending.<sup>56</sup>

A collection of Market and Opinion Research International (MORI) polling published in 1990 also showed significant support for increasing spending even if it meant tax increases. This asked respondents whether they would prefer a country with ‘a significantly higher tax rate for ordinary taxpayers in order to pay for generous support for the elderly and the poor’ or one that had ‘a significantly lower tax rate for ordinary taxpayers and provides only minimum support for the elderly and the poor’. 71 percent selected higher taxes and generous support while 15 percent selected lower taxes and minimal support. When the spending was going to the NHS, support increased to 78 percent.<sup>57</sup>

The evidence after 1979 therefore seems fairly clear, and, particularly in the case of the BSA survey, increasingly methodologically reliable. It does not demonstrate widespread support for tax cuts, in fact the opposite. And while it indicates that support for tax cuts was decreasing through the 1980s, it does not imply that there was majority support for tax cuts in 1979, supposedly the high point of tax resistance. Heath et al suggest that people might have been more aware of direct tax cuts than indirect tax increases over the course of the 1980s and believed that taxes had fallen overall.<sup>58</sup> It is also possible that people were satisfied with direct tax cuts despite

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<sup>56</sup> A. Heath, Roger Jowell, and J. Curtice. ‘British Election Panel Study, 1983, 1986 and 1987’, Colchester, Essex: UK Data Archive), SN 4000, 1999.

<sup>57</sup> Eric Jacobs and Robert Worcester, *We British: Britain under the Microscope* (London: Weidenfeld and Nicolson, 1990), 26-28. They did not find significant partisan variation; 68 percent of Conservative voters said that they were willing to pay higher taxes to provide generous support to the elderly and the poor, and 73 percent were willing to pay more for the NHS.

<sup>58</sup> Heath, Jowell, and Curtice, *The Rise of New Labour: Party Policies and Voter Choices* 45-47.

increased indirect taxation. Even allowing for this, however, Heath et al argue:

The Gallup data in particular suggest that the median member of the electorate was reasonably happy with the balance of taxation and spending in 1979...<sup>59</sup>

Jonas Edlund, in a comparative study using International Social Survey Program (ISSP) data from 1992 also stated: 'it is in Britain rather than in Sweden that we find the strongest support for redistributive policies'.<sup>60</sup>

## Reliability

One potential issue with these survey results is social desirability bias — the idea that people think they *should* want higher spending and be willing to pay higher taxes to fund it, but in reality are not. This bias is countered in other settings by comparing survey results to actual behaviour. This is difficult in relation to taxation and spending.<sup>61</sup> One option might be to look at rates of emigration from the UK to lower tax countries. Rose and Karran suggested in 1987 that this was minimal, although they pointed out that there were many other constraining factors in the decision to emigrate.<sup>62</sup> Similarly, rates of tax avoidance and evasion might be another source, but the Treasury even now only produces estimates of the

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<sup>59</sup> Ibid., 45.

<sup>60</sup> Jonas Edlund, 'Attitudes to Income Redistribution and Taxation in Sweden, Great Britain and the United States', in *The End of the Welfare State?: Responses to State Retrenchment*, ed. Stefan Svallfors and Peter Taylor-Gooby (London: Taylor & Francis Group, 1999), 126.

<sup>61</sup> For a discussion of this in relation to the survey data referenced here see: Heath, Jowell, and Curtice, *The Rise of New Labour: Party Policies and Voter Choices* 47-48.

<sup>62</sup> Rose and Karran, *Taxation by Political Inertia: Financing the Growth of Government in Britain*, 181-182.



amounts lost to tax avoidance/evasion, and these numbers are disputed. I was unable to find a source of historical tax avoidance data for the UK.

Heath et al discussed this question and suggested that while bias remained an issue, the 1999 Milton Keynes referendum on council tax increases perhaps provides some validation of the survey findings. The Milton Keynes council asked voters to choose between three options: a 15 percent increase in council tax and some extra spending; a 9.8 per cent increase in council tax and no change in spending; or a 5 per cent increase in council tax with some cuts to spending on services such as education. With a turnout of 44.7 percent (higher than local council elections in the same period) 23.6 percent voted for the first option, 35 percent for the second option, and 30.05 percent for the third option.<sup>63</sup> This does not suggest that there is no social desirability bias, but it does suggest that under some circumstances voters will choose to maintain spending, even if that means tax increases.

## **Conclusion**

The survey evidence cannot provide a conclusive answer to the question of how popular attitudes to tax changed in Britain in the second half of the twentieth century. It suggests, however, that support for tax cuts if accompanied by spending cuts was at a low level from 1979 onwards, and significantly less popular than increasing taxation to raise spending on services. Tax cuts may also have been, if anything, becoming less popular through the 1980s.

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<sup>63</sup> Heath, Jowell, and Curtice, *The Rise of New Labour: Party Policies and Voter Choices* 47-48.

The evidence before 1979 is less clear. One possibility it presents is that support for tax cuts rose (from an already fairly high level) through the 1960s as support for increased spending fell; and then perhaps declined through the 1970s. Another possibility is that attitudes to spending have more salience than attitudes to tax, and that the cyclical rise and fall of support for spending increases was what was primarily changing, with attitudes to tax a secondary consequence. In this hypothesis increased spending through the 1960s reduced support for additional spending and increased support for tax cuts because survey questions presented them as a binary, while relative spending cuts in the second half of the 1970s had the opposite effect. This theory, of ‘thermostatic’ change in attitudes to taxation and spending as a result of actual changes in spending levels, is advanced by the BSA analysis.<sup>64</sup>

A final option, linked to the previous hypothesis, is that little changed in popular attitudes to tax over the period studied, with people willing to pay higher taxes to fund spending when they believed it was necessary but not when spending had recently increased. This option seems perhaps the most persuasive, but all could be valid interpretations. What the available evidence does not appear to support, however, is the idea that popular opposition to taxation significantly increased through the 1970s, or that people were highly

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<sup>64</sup> See for example: Park et al., ‘British Social Attitudes: The 30th Report’, 35-36; J. Curtice, N. Hudson, and I. Montagu, ‘British Social Attitudes: The 37th Report’, (London: NatCen Social Research, 2020). See also: Edlund, ‘Attitudes to Income Redistribution and Taxation in Sweden, Great Britain and the United States’, 114; Stuart N. Soroka and Christopher Wlezien, *Degrees of Democracy: Politics, Public Opinion, and Policy* (Cambridge: Cambridge University Press, 2009); Stuart N. Soroka and Christopher Wlezien, ‘Opinion–Policy Dynamics: Public Preferences and Public Expenditure in the United Kingdom’, *British Journal of Political Science* 35, no. 4 (2005).

in favour of tax cuts in 1979. This suggests that prevailing ideas about the historical development of popular attitudes to tax may be inaccurate. The following chapters will look in more detail at other sources of evidence to see if they support this conclusion.

## 2. The 1949 Budget and 1950 General Election

The 1940s and 1950s have traditionally been seen as the apex of popular consent to high taxation and spending, although this has been challenged in recent years.<sup>1</sup> Both Daunton and Whiting suggest that there was some concern among Labour politicians about popular opposition to tax.<sup>2</sup> Whiting, for example, cites Aneurin Bevan's suggestion in his 1952 work *In Place of Fear* that taxpayers were 'Jekyll and Hyde' in relation to taxes and spending, liking what the money was spent on but less keen on paying the taxes to fund it.<sup>3</sup>

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<sup>1</sup> See for example: Daunton, *Just Taxes*, 17-18, 26-27, 194-228, 360-369; Whiting, *The Labour Party and Taxation*, 259-273; Whiting, 'The Boundaries of Taxation'; Sloman, *Transfer State: The Idea of a Guaranteed Income and the Politics of Redistribution in Modern Britain*, 148-152; Cronin, *The Politics of State Expansion: War, State and Society in Twentieth-Century Britain*, 242-243. For some of the challenges see: Harrison, 'The Rise, Fall and Rise of Political Consensus in Britain since 1940'; Kavanagh, 'The Postwar Consensus'; Jones and Kandiah, *The Myth of Consensus: New Views on British History, 1945-64*; Kerr, 'Postwar British Politics: From Conflict to Consensus'; Tomlinson, 'Welfare and the Economy: The Economic Impact of the Welfare State, 1945-1951'; Whiteside, 'Creating the Welfare State in Britain, 1945-1960'; Williamson, *Conservative Economic Policymaking and the Birth of Thatcherism, 1964-1979* 7-9. Williamson, *Europe and the Decline of Social Democracy in Britain: From Atlee to Brexit* 21-57.

<sup>2</sup> Daunton, *Just Taxes*, 18, 26-27, 194-228, 360-369; Daunton, 'A Kind of Tax Prison: Rethinking Conservative Taxation Policy, 1960--1970', 290; Whiting, *The Labour Party and Taxation*, 259-273; Whiting, 'The Boundaries of Taxation'.

<sup>3</sup> Whiting, *The Labour Party and Taxation*, 126; Aneurin Right Hon Bevan, *In Place of Fear* ed. Janet Baroness Lee of Asheridge Lee (London: Macgibbon & Kee, 1961), 106-109. Aneurin (Nye) Bevan (1897-1960) grew up in a coalmining family in South Wales. He left school at fourteen to join his father and brother in the local colliery. In 1916 he became chairman of his local lodge and was a delegate to the conferences of the South Wales Miners' Federation (SWMF). The SWMF, along with the National Union of Railwaymen (NUR) financed the Central Labour College in London, which Bevan attended from 1919 to 1921. In 1929 he was elected MP for Ebbw Vale. From 1941 to 1945 he was also editor of *Tribune*. In 1945 Bevan joined Attlee's cabinet as minister of health and housing and was integral to the formation of the National Health Service (NHS). In January 1951 he was moved to the Ministry of Labour and in April resigned over the imposition of charges on NHS glasses and dentures. In the 1950s he was heavily involved with, and the namesake for, a semi-organised grouping of MPs on the left of the party, the Bevanites. He died in July 1960. See: Dai Smith, 'Bevan, Aneurin [Nye] (1897-

However, overall, both identify the immediate post-war period as one of popular consent to taxation and spending compared to later decades.<sup>4</sup>

The Labour government was in a difficult economic and political position in the late 1940s. Their commitment to full employment required the economy to be more actively managed than it had been before the war. Many wartime emergency controls were still in place but being steadily abolished, making tax more important as a tool for economic management. Inflationary pressures were increasing as controls were relaxed and people began to spend the money they had saved due to rationing and limited consumer production. Britain's domestic dollar and gold reserves were also depleted. The economic environment started to become easier when the second round of Marshall aid arrived in 1948, but the pound was still devalued in September 1949.<sup>5</sup> The government had to try to balance wage and dividend restraint while curbing consumption to control inflation. They believed that wage restraint required a perception that everyone was contributing and inequality decreasing.<sup>6</sup>

To this end, the Labour government introduced several measures aimed at reducing inequality. The government abolished the excess

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1960)', Oxford Dictionary of National Biography, Oxford University Press, 2011, accessed on: 20 January at <https://doi.org/10.1093/ref:odnb/30740>.

<sup>4</sup> Daunton, *Just Taxes*, 18, 26-27, 194-228, 360-369; Daunton, 'A Kind of Tax Prison': Rethinking Conservative Taxation Policy, 1960--1970', 290; Whiting, *The Labour Party and Taxation*, 259-273; Whiting, 'The Boundaries of Taxation'.

<sup>5</sup> See for example: Cairncross, *Years of Recovery: British Economic Policy, 1945-51*; Eichengreen, *Globalizing Capital*, 91-134; Daunton, 'Britain and Globalisation since 1850: iii. Creating the World of Bretton Woods, 1939-1958'; Daunton, *Just Taxes*, 216; Williamson, *Europe and the Decline of Social Democracy in Britain: From Atlee to Brexit* 24-42; Zweiniger-Bargielowska, *Austerity in Britain Rationing, Controls, and Consumption, 1939-1955*.

<sup>6</sup> Daunton, *Just Taxes*, 199-202.

profits tax in 1946 but continued the National Defence Contribution at 5 percent, in effect as a profits tax. In 1947 they differentiated it introducing a 12.5 percent rate on distributed profits against 5 percent on retained profits, hoping to stimulate investment and encourage dividend restraint.<sup>7</sup> There was a perception within the party at the end of the war that income inequality had decreased but wealth inequality had not.<sup>8</sup> The 1946 budget increased the top rate of death duties on estates over £21,500 to 75 percent, rising to 80 percent in 1950. Although capital taxes were discussed at various points between 1945 and 1949, in the end only a one-time capital levy on investment income was introduced in 1948.<sup>9</sup> While instituting various elements of the Beveridge Report, the government also maintained food subsidies. This was despite opposition from economists and the Treasury, who argued that they were wasteful and distorted the economy. The 1949 budget fixed the level of subsidies so that future price increases fell on consumers.<sup>10</sup> Transfer payments increased by 49 percent between 1946 and 1950. However, the redistributive effects of this increase were complicated, as healthy lower-income families containing drinkers and smokers transferred some of their income to other low-income families.<sup>11</sup>

Labour had traditionally been opposed to indirect taxation but with increasing numbers of people paying income tax it was no longer clear that indirect taxes were worse on either equity or political

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<sup>7</sup> Ibid., 196-209; R. C. Whiting, 'Taxation Policy', in *Labour Governments and Private Industry: The Experience of 1945-1951* ed. H. Mercer, Neil Rollings, and Jim Tomlinson (Edinburgh: Edinburgh University Press, 1992).

<sup>8</sup> Daunton, *Just Taxes*, 212.

<sup>9</sup> Ibid., 213-217; Whiting, *The Labour Party and Taxation*, 75-79.

<sup>10</sup> Whiting, *The Labour Party and Taxation*, 100-102.

<sup>11</sup> 'Editorial', *AEU Monthly Journal*, April 1949 1949; Whiting, *The Labour Party and Taxation*, 66-67, 93-95.

grounds. By 1948 12 million people paid income tax, compared to 4 million in 1938.<sup>12</sup> Indirect taxes also produced significant revenue at a point when many figures in Labour thought that the limits of progressive direct taxation might have been reached in terms of economic effects and potential revenue. Indirect taxes increased from a third of revenue in 1945/6 to three-sevenths in 1949.<sup>13</sup> To try to reduce the burden of indirect taxation on lower incomes, Labour introduced variable indirect tax rates, with higher rates on luxury items.<sup>14</sup> Whiting argues that a feeling that the indirect/direct tax binary was now irrelevant led Labour to favour better-off workers in their tax policy, with reductions in income tax but an increasing proportion of indirect taxes.<sup>15</sup>

The incentive effects of income taxation were a concern within both Labour and the civil service. Treasury (HMT) and Inland Revenue (IR) officials argued that income differentials were too small to encourage further effort, and advocated tax cuts for people on £5,000 to £10,000 a year. Senior Labour politicians were more concerned about incentives at the bottom of the income distribution. Dalton's first post-war budget reduced the standard rate and increased personal allowances and earned income relief, taking 2 to 2.5 million people out of income tax entirely. At the same time, he retained the existing surtax on incomes up to £10,000, with a further increase on large incomes.<sup>16</sup> He claimed that this reduced the

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<sup>12</sup> This was out of an overall population of just over 50 million individuals in 1948. See: Daunton, *Just Taxes*, 224; Office for National Statistics. 'Mid-1851 to Mid-2014 Population Estimates for United Kingdom', 2015.

<sup>13</sup> Daunton, *Just Taxes*, 218-224. See also: Tomlinson, 'Welfare and the Economy: The Economic Impact of the Welfare State, 1945-1951'. for a discussion of Labour's politicians' thoughts on the impact of tax on the economy.

<sup>14</sup> Daunton, *Just Taxes*, 218-221.

<sup>15</sup> Whiting, *The Labour Party and Taxation*, 100-102.

<sup>16</sup> (Edward) Hugh Neale Dalton, Baron Dalton (1887-1962) grew up around

maximum possible annual income differential from around £100,000 to £6,500.<sup>17</sup> National Insurance was not really discussed, although it was both regressive and rising, increasing from 5 percent of revenue in 1946 to 10.6 percent in 1950.<sup>18</sup>

Several historians have identified what has been termed a middle-class backlash in the late-1940s and early-1950s as middle-income voters abandoned the Labour party.<sup>19</sup> This was partly about relative living standards; manual earnings rose 141 percent between 1937 and 1949, compared to 88 percent for higher professionals.<sup>20</sup> Savage argues that it was also linked to frustrations over the erosion of informal middle-class privileges.<sup>21</sup> Whiting states that losses at the

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Windsor Castle where his father was a tutor and companion to George V and his brother. After Eton and Cambridge he became a barrister and worked as an academic at the LSE, publishing several books, before entering parliament as an MP in 1924 after four failed attempts to gain a seat. He quickly rose within the Labour party and was appointed under-secretary at the Foreign Office in 1929 but returned to the backbenches in 1931 on the formation of the National Government, before losing his seat later that year and returning to the LSE. Dalton regained his seat in 1935 and was appointed minister of economic warfare and given command of the Special Operations Executive in 1940. In 1942 he was moved to the Board of Trade and Attlee appointed him chancellor in 1945. His position weakened by financial crises in 1947, he resigned after accidentally leaking part of his budget plans to a journalist. He stood down as an MP in 1959. See: Ben Pimlott, 'Dalton, (Edward) Hugh Neale, Baron Dalton (1887–1962)', *Oxford Dictionary of National Biography*, 2011, accessed on: 11 December at <https://doi.org/10.1093/ref:odnb/32697>.

<sup>17</sup> Daunton, *Just Taxes*, 213-221; Whiting, 'Taxation Policy', 120-121.

<sup>18</sup> Whiting, *The Labour Party and Taxation*, 100-102.

<sup>19</sup> See for example: Cronin, *The Politics of State Expansion: War, State and Society in Twentieth-Century Britain*, 172-175; M. Savage, *Identities and Social Change in Britain since 1940: The Politics of Method* (Oxford: Oxford University Press, 2010), 68-77; Ross McKibbin, *Classes and Cultures England, 1918-1951* (Oxford: Oxford University Press, 1998), 64-67. Labour also lost of women voters in this period, but this shift has not primarily been linked to taxation. See: Zweiniger-Bargielowska, *Austerity in Britain Rationing, Controls, and Consumption, 1939-1955*, 252-255.

<sup>20</sup> Savage, *Identities and Social Change in Britain since 1940: The Politics of Method* 68-69.

<sup>21</sup> Mass-Observation, 'Directive Questionnaire October 1948', University of Sussex), 1948., 83 cited in Savage, *Identities and Social Change in Britain since 1940: The Politics of Method* 74-75.



1950 election were attributed by the Labour party mainstream to (particularly lower-) middle-class dissatisfaction about high taxation, and that the 1950 budget was designed to benefit that group specifically.<sup>22</sup> However, the secondary literature also suggests that Labour were starting to be concerned about the attitude of their working-class voters towards services and taxation.<sup>23</sup> Tomlinson argues that Labour felt that the working classes did not appreciate the full extent of their benefits and tried to emphasise social service benefits and subsidies.<sup>24</sup> Green states, however, that Conservative politicians did not assume that their electoral position was secured. He argues that they had a materialist view of popular attitudes, assuming that the policies needed to win over more working-class voters would also lose them middle-class votes.<sup>25</sup>

There is, therefore, evidence of some general concern within the Labour party about popular opposition to tax in the late 1940s in the secondary literature, perhaps suggesting some limits to the extensive consent that has previously been proposed. This chapter looks at whether individuals in the organisations studied assumed widespread popular opposition or consent to taxation in 1949-50.

## **The Labour party**

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<sup>22</sup> Whiting, *The Labour Party and Taxation*, 102-103.

<sup>23</sup> See for example: *ibid.*, 94. Jim Tomlinson, *Democratic Socialism and Economic Policy: The Attlee Years, 1945-1951*, Cambridge Studies in Modern Economic History (Cambridge: Cambridge University Press, 1996), 263-283.

<sup>24</sup> Tomlinson, *Democratic Socialism and Economic Policy: The Attlee Years, 1945-1951*, 263-283.

<sup>25</sup> E. H. H. Green, 'The Conservative Party, the State and the Electorate, 1945-1964', in *Party, State and Society: Electoral Behaviour in Britain since 1820*, ed. Jon Lawrence and Miles Taylor (Aldershot: Scolar Press, 1997).

The Labour Chancellor Stafford Cripps stated in his 1949 budget speech that people could not have their cake and eat it — services could not be paid for exclusively through redistribution and would continue to require high levels of taxation.<sup>26</sup> Although Cripps reduced beer duty, he did not cut either income or purchase tax, and placed a ceiling on food subsidies, as well as making changes to inheritance tax that meant close family members had to pay more. The press reported that trade unions and Labour MPs were unimpressed, feeling that it was overly harsh, would not assist those struggling on low wages, and would not help Labour's chances at the next election.<sup>27</sup> MPs were apparently particularly enraged that Cripps had cut beer duty instead of purchase tax on essentials. The press did also report, though, that most MPs thought it was economically

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<sup>26</sup> See for example: Guy Eden, 'Cripps Faces Crisis: Socialist M.P.s Revolt against Misery Budget', *Daily Express*, 7 April 1949; Parliamentary correspondent, 'Exultation, Then Dejection: Cold Douche for Labour Members', *Manchester Guardian*, 7 April 1949; 'Soak-the-Rich Era Has Ended', *Daily Mail*, 7 April 1949; 'Having the Cake', *Financial Times*, 8 April 1949; 'Paying the Piper', *Economist*, 9 April 1949. Sir (Richard) Stafford Cripps (1889-1952) was a barrister and Labour politician. He initially felt he could not stand as an MP for Labour because of his class background (he had attended Winchester College and then Oxford) and periodic reliance on unearned income due to ill health, but was convinced by Herbert Morrison. He was invited to join Ramsay MacDonald's government as solicitor-general in 1930 and was parachuted into the safe seat of Bristol East in 1931. Later that year Cripps declined to join the newly formed National Government and became a backbencher, moving significantly to the left from his previous centrist positions. His active opposition of the National Government led to him being expelled from the Labour party in 1939. When Labour won in 1945, however, he was appointed president of the Board of Trade and replaced Dalton as chancellor in 1947. Undermined by the 1949 devaluation (which was not actually decided by him as he was in a clinic in Zurich convalescing) and increasingly unwell, Cripps resigned as chancellor in October 1950. See: Peter Clarke and Richard Toye, 'Cripps, Sir (Richard) Stafford (1889–1952)', *Oxford Dictionary of National Biography*, 2011, accessed on: 11 December at <https://doi.org/10.1093/ref:odnb/32630>.

<sup>27</sup> See for example: Eden, 'Cripps Faces Crisis: Socialist M.P.s Revolt against Misery Budget', *Daily Express*, 7 April 1949; London Staff, 'Cold Comfort for Trade Unions: Effect on Price Index', *Manchester Guardian*, 7 April 1949; 'Comment: Obstinate Budget', *Daily Mail*, 7 April 1949; 'Penny Off the Pint but up Go Butter, Cheese, Meat, Marge', *Daily Mirror*, 7 April 1949. See also: Whiting, 'Income Tax, the Working Class and Party Politics 1948–52\*', 205.

necessary.<sup>28</sup>

Some Labour politicians did seem to think the budget was unpopular. Cripps at various points stated that he could have produced a more 'popular' budget but that this would have been irresponsible.<sup>29</sup> Numerous regional organisers reported to the Labour National Executive Committee (NEC) that the budget had a negative impact on the local elections that followed it. Labour General Secretary Morgan Phillips, however, suggested this was just a convenient excuse:

In some local Parties there is a tendency to blame the Budget and use it as an easy alibi. It may be true that unwarranted expectations had been raised ... yet to take it as a complete explanation of our electoral defeats is both facile and inaccurate ... recent defeats for Labour in local elections cannot be regarded as evidence of changing trends in public opinion.<sup>30</sup>

There are, of course, obvious reasons why the party leadership might have wanted to play down the role of the budget in local election

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<sup>28</sup> See for example: Eden, 'Cripps Faces Crisis: Socialist M.P.s Revolt against Misery Budget', *Daily Express*, 7 April 1949; "'Hold-Position" Budget', *Daily Telegraph*, 7 April 1949; Daily Mirror Political Correspondent, 'Labour M.P.s Cheer Cripps's Defence of His Budget', *Daily Mirror*, 8 April 1949; Parliamentary correspondent, 'Collapse of Labour's Budget Opposition: A Deflated Crisis', *Manchester Guardian*, 13 April 1949.

<sup>29</sup> 'Letter from Stafford Cripps to George Woodcock, 25 April 1949', MSS.292 410.2/1, (TUC, Modern Records Centre, University of Warwick), 1949; Daily Mirror Political Correspondent, 'Labour M.P.s Cheer Cripps's Defence of His Budget', *Daily Mirror*, 8 April 1949; "'Hold-Position" Budget', *Daily Telegraph*, 7 April 1949.

<sup>30</sup> 'Report on the County Council Election Results by Morgan Phillips. N.E.C. April, 1949', (1900-06 and Labour Party since 1906 National Executive Committee minutes of the Labour Representation Committee, Archives of the British Labour Party. Series 1, Harvester Press), 1949. See also: Whiting, 'Income Tax, the Working Class and Party Politics 1948-52\*', 205. Born in South Wales, Morgan Phillips (1902-1963) won the South Wales Miners' Federation scholarship to the Central Labour College in London, where he remained, working his way up as a local Labour party officer, before joining Labour Headquarters as a propaganda officer in 1937. For a short period in 1939 he worked at the Ministry of Information, before serving as party organiser for the Eastern Counties from 1940-41 and then returning to Head Office to head up the Research Department in 1941. In 1944 he was selected as national (or general) secretary, remaining in that post until 1961. See: John Saville, 'Phillips, Morgan Walter (1902-1963)', *Oxford Dictionary of National Biography*, Oxford University Press, 2012, accessed on: 16 January at <https://doi.org/10.1093/ref:odnb/35513>.

defeats, and why local agents might have wanted to emphasise it. It does appear, however, that many Labour figures thought the budget was unpopular.

It is, however, hard to separate discussions of taxes from prices and subsidies around the 1949 budget. Consumer prices were seen as a serious concern but were of course affected by indirect taxation.<sup>31</sup> Labour MPs and activists rarely specified which part of the budget they thought was unpopular. There are, nonetheless, some suggestions that Labour politicians thought that tax was unpopular.<sup>32</sup> In response to TUC representatives' reports of members' complaints about taxes on beer and cigarettes in 1948, Cripps had stated, for example:

Everybody, of course, especially any Chancellor, would absolutely love to remit all the taxes, nothing could make him more popular in the country ... I have had that [complaints] from every single person who has had any increased incidence of tax under this Budget. You always get it.<sup>33</sup>

Deputy Prime Minister Herbert Morrison also argued in July 1949 that: 'Sooner rather than later the taxpayer will rebel verbally and at the ballot box'.<sup>34</sup> Peter Sloman suggests that concern about

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<sup>31</sup> Whiting, 'Income Tax, the Working Class and Party Politics 1948–52\*', 205. For contemporary reporting see for example: Eden, 'Cripps Faces Crisis: Socialist M.P.s Revolt against Misery Budget', *Daily Express*, 7 April 1949; "'Hold-Position" Budget', *Daily Telegraph*, 7 April 1949; *Daily Mirror* Political Correspondent, 'Labour M.P.s Cheer Cripps's Defence of His Budget', *Daily Mirror*, 8 April 1949.

<sup>32</sup> 'Meeting between the Chancellor of the Exchequer and Representatives of the Trades Union Congress, Thursday, 22nd April, 1948', MSS.292 410.2/1, (TUC, Modern Records Centre, University of Warwick), 1948; *Labour Correspondent*, 'Pressure from Non-Communists: A Factor in the Expulsions', *Manchester Guardian*, 19 May 1949.

<sup>33</sup> 'Meeting between the Chancellor of the Exchequer and Representatives of the Trades Union Congress, Thursday, 22nd April, 1948', MSS.292 410.2/1, TUC, 1948.

<sup>34</sup> 'The Economic Situation: Memorandum by the Lord President of the Council, H Morrison, 21 July 1949'. The National Archives (TNA) PRO PREM8/1415, 1949. See also: Herbert Morrison, 'The Recent General Election and the Next. Memorandum by Herbert Morrison. N.E.C., 22nd March, 1950', Archives of the British Labour Party. Series 1, Harvester Press, 1950. Herbert Morrison (1888-1965) was self-educated and became involved in the Labour movement as a

increasing taxes on low earners was one reason why Labour did not pursue a basic income scheme in the late 1940s.<sup>35</sup>

As Whiting argues, the 1950 election raised similar concerns about popular, and particularly middle-class, attitudes to tax.<sup>36</sup> Labour lost a significant number of MPs, leaving them with a very small majority and forcing them into another election the following year.<sup>37</sup> Anthony Crosland wrote in *Tribune* in 1950, 'the most important single issue which caused these people to swing Tory was probably the weight of taxation' and 'the only way we can quickly benefit them is by taxation relief, and this must be attended to in the coming budget'.<sup>38</sup> Phillips

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circulation traveller for the Labour paper the *Daily Citizen* before being elected secretary of the of the London Labour Party in 1915. He was first elected as an MP in 1923. Despite attempting to oust Attlee, he served as deputy prime minister in the immediate post-war period. In 1949-50 he was one of those arguing for a policy of 'consolidation' or limiting nationalisation in favour of improvements in the existing public sector to maintain a broad base of electoral support. See: David Howell, 'Morrison, Herbert Stanley, Baron Morrison of Lambeth', Oxford Dictionary of National Biography, Oxford University Press, 2011, accessed on: 11 November at <https://doi.org/10.1093/ref:odnb/35121>.

<sup>35</sup> Sloman, *Transfer State: The Idea of a Guaranteed Income and the Politics of Redistribution in Modern Britain*, 86.

<sup>36</sup> Whiting, *The Labour Party and Taxation*, 102-103; Whiting, 'Income Tax, the Working Class and Party Politics 1948-52\*', 205-206.

<sup>37</sup> Whiting, *The Labour Party and Taxation*, 102; Lukas Audickas, Richard Cracknell, and Philip Loft, 'UK Election Statistics: 1918-2019: A Century of Elections. Briefing Paper Number Cbp7529, 18 July 2019', (House of Commons Library, 2019).

<sup>38</sup> Crosland, 'The People Who Didn't Vote Labour', *Tribune*, 10 March 1950. (Charles) Anthony Raven Crosland (1918-1977) was a Labour politician and writer. Initially a lecturer and then fellow in economics at Oxford, he was elected MP for South Gloucestershire in 1950. In the Commons he specialised in economics and was a close friend of Hugh Gaitskell. After the boundary of his seat was redrawn in 1955 he stood instead for a seat in Southampton but lost. Crosland then focused on his writing. His most influential book was *The Future of Socialism* (1956), which came to be seen as the key theoretical work from the moderate left in this period. He re-entered parliament as the MP for Grimsby in 1959 and was appointed minister of state in the Department of Economic Affairs in 1964 before moving to become secretary of state for education and science a few months later. Crosland was transferred to the presidency of the Board of Trade in 1967 but was disappointed when he was not appointed chancellor a few months later. He ran unsuccessfully for leader in 1976 but was appointed to the Foreign Office in the Callaghan administration before his death in February 1977. See: Roy Jenkins,

also seemed more convinced than he had been in 1949 that tax had been a factor — he specified that he thought tax had been the biggest issue for middle-class workers, especially teachers.<sup>39</sup>

However, none of the Labour election post-mortems consulted suggested that taxation had been the main factor.<sup>40</sup> Morrison thought the majority of voters had understood that the Conservative promises on tax were unrealistic. He also stated that the widely reported tax-free bonuses to two car company executives had been deeply unpopular, suggesting that perceptions of fairness, here seeming to mean equal treatment, were important to popular attitudes.<sup>41</sup> Phillips put more emphasis on taxation but also highlighted the importance of winning over voters in rural areas.<sup>42</sup> All of these contributions, of course, have to be seen within the individuals' positions on key party divides, particularly around nationalisation.<sup>43</sup> However, it seems

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'Crosland, (Charles) Anthony Raven (1918–1977)', Oxford Dictionary of National Biography, Oxford University Press, 2015, accessed on: 6 January at <https://doi.org/10.1093/ref:odnb/30985>.

<sup>39</sup> Morgan Phillips, 'General Election Campaign Report. Personal Observations by the General Secretary. N.E.C. 22nd March, 1950', Archives of the British Labour Party. Series 1, Harvester Press), 1950.

<sup>40</sup> R H S Crossman, 'Memorandum on Problems Facing the Party by R.H.S. Crossman, M.P. N.E.C., April 26th, 1950', *ibid.*; Herbert Morrison, 'The Recent General Election and the Next. Memorandum by Herbert Morrison. N.E.C., 22nd March, 1950', *ibid.*; Morgan Phillips, 'General Election Campaign Report. Personal Observations by the General Secretary. N.E.C. 22nd March, 1950', *ibid.*

<sup>41</sup> Herbert Morrison, 'The Recent General Election and the Next. Memorandum by Herbert Morrison. N.E.C., 22nd March, 1950', *ibid.*

<sup>42</sup> Morgan Phillips, 'General Election Campaign Report. Personal Observations by the General Secretary. N.E.C. 22nd March, 1950', *ibid.*

<sup>43</sup> See for example: Daunton, *Just Taxes*, 196-209; Whiting, 'Taxation Policy', 120-139; Ben Jackson, 'Revisionism Reconsidered: 'Property-Owning Democracy' and Egalitarian Strategy in Post-War Britain', *Twentieth Century British History* 16, no. 4 (2005); Ben Jackson, *Equality and the British Left: A Study in Progressive Political Thought, 1900-64* (Manchester: Manchester University Press, 2007); Tudor Jones, 'Labour Revisionism and Public Ownership, 1951–63', *Contemporary Record* 5, no. 3 (1991); Tomlinson, 'Distributional Politics: The Search for Equality in Britain since the First World War'; Williamson, *Europe and the Decline of Social Democracy in Britain: From Atlee to Brexit* 53-55.

reasonable to conclude that there was some level of concern about popular opposition to tax in the Labour party, particularly in relation to middle-class voters, but that it was not generally believed to be the main cause of their defeat at the 1950 election.<sup>44</sup>

None of the statements quoted above gave any evidence to support their assertions about popular attitudes. Labour ministers may have had access to the series of GSS polls on the economic situation conducted in the late 1940s. However, as the only question these asked about tax was which tax the respondent liked least, it is not clear they would have been particularly useful.<sup>45</sup> The only Labour party research found was a report on election polling from 1950, which argued primarily that people did not vote on policies. It did suggest some opposition to taxation, particularly among middle- and upper-class respondents, but the report's authors seemed reluctant to take these conclusions on board. At one point they stated, for example:

We should remember, too, that when the public reacts against some feature of our programme or of our record, it may be that they understand it and do not like it - or it may be that they do not understand it ... Research Services in February 1950 asked: "Would you be in favour of reducing the social services so that there could be a general reduction in taxation?" In all, 37 per cent replied Yes, including 56 per cent of the Tories, 40 per cent of the Liberals and 22 per cent of the Labour supporters. It is possible that some of the Labour supporters did not fully grasp the significance of the question. [Underline in original]<sup>46</sup>

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<sup>44</sup> This is also suggested by the lack of detailed policy work on taxation in the archive in this period.

<sup>45</sup> Government Social Survey. 'Survey of Knowledge and Opinion About the Economic Situation, December 1947', RG 23/92, 1947; Government Social Survey. 'Survey of Knowledge and Opinion About the Economic Situation, February 1948', RG 23/94, 1948; Government Social Survey. 'Survey of Knowledge and Opinion About the Economic Situation, November 1948', RG 23/103, 1948; Government Social Survey. 'Survey of Knowledge and Opinion About the Economic Situation, July 1949', RG 23/107, 1949. See also: Tomlinson, 'Welfare and the Economy: The Economic Impact of the Welfare State, 1945-1951', 213-215. for a discussion of these surveys generally

<sup>46</sup> 'General Election 1950. Notes on the Findings of the Public Opinion Polls', RD

They were potentially correct to question the respondents' level of knowledge, but they did not appear eager to accept the results. No evidence of wider discussion of the report was found. Black has argued that key Labour figures in the 1950s were very reluctant to embrace polling, fearing that it might prove that people were not socialist and Labour did not represent their views, or drive Labour towards more populist positions.<sup>47</sup> This reluctance to heed evidence of opposition to taxation could, therefore, have been part of this wider anxiety about polling. The underline of 'Labour supporters' may also point to strong assumptions about what their supporters' views were, and a particular resistance to evidence that contradicted those pre-existing ideas.

As well as assumptions about how class and partisanship affected attitudes to tax, Labour discussions of popular attitudes were at times explicitly gendered. MPs' anger at the cuts in beer duty over purchase tax in the 1949 budget was reportedly because the latter would have been more popular with the unions and 'housewives'.<sup>48</sup> Similarly, Herbert Morrison's denial that purchase tax pressed heavily on 'the housewife' was widely reported during the 1950 election.<sup>49</sup> The summary of polling around the 1950 election noted that working-class women voted for Labour at a lower rate than men, but only suggested that they could hope the men in their lives would convince them:

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350 April 1950, (Labour Party, Labour Party Archive, People's History Museum), 1950.

<sup>47</sup> Lawrence Black, *The Political Culture of the Left in Affluent Britain, 1951-64: Old Labour, New Britain?*, Contemporary History in Context Series (Basingstoke: Palgrave Macmillan, 2003), 167-177.

<sup>48</sup> 'Budget Shock to Socialists', *Daily Telegraph*, 9 April 1949.

<sup>49</sup> "'No Crushing Tax Burden'", *Financial Times*, 22 February 1950; 'Mr. Churchill', *Observer*, 21 February 1950; 'Vital Stage Reached in Election Campaign', *Times*, 21 February 1950.



... it is easy to picture the happy results that would follow if working men could only persuade their womenfolk to share their opinions.<sup>50</sup>

Morrison concluded that working- and middle-class 'housewives' might have gone 'wrong' from Labour's point of view at the 1950 election and that 'the needs of the consumer and the problems of the housewife must be recognised ...'.<sup>51</sup> Female Labour MPs' views were reported in the press but not in a way that overtly challenged the image of women as primarily housewives. Lucy Middleton (Labour MP for Sutton), for example, criticised the decision to cut taxes on beer during the 1949 budget and stated that if they had asked women they could have told them what would have helped families, while Edith Summerskill (Fulham West) argued during the 1950 election that it was Labour putting food in shopping baskets for housewives through subsidies.<sup>52</sup> Although female Labour MPs' lives challenged traditional gender norms, the way their voices were reported in the press again limited women's interest to indirect taxation.

Overall, Labour's discussions about popular attitudes to tax seem to have been contested, which is unsurprising given the internal divisions within the party about nationalisation and the correct route

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<sup>50</sup> 'General Election 1950. Notes on the Findings of the Public Opinion Polls', RD 350 April 1950, Labour Party, 1950.

<sup>51</sup> Morrison, 'The Recent General Election and the Next. Memorandum by Herbert Morrison. N.E.C., 22nd March, 1950', 1950. This was, of course, not a new representation of female political participation — the idea of women as primarily consumers was dominant in the early-twentieth century with debates around free trade. It is interesting, however, that it remained dominant in relation to tax in 1949-50. See: Frank Trentmann, *Free Trade Nation: Commerce, Consumption, and Civil Society in Modern Britain* (Oxford: Oxford University Press, 2009), particularly 51-55.

<sup>52</sup> 'Chancellor on Success of Government's Policies: "Opposition Bitterly Disappointed"', *Manchester Guardian*, 19 May 1949; 'The "Shopping Basket" Poll', *Daily Telegraph*, 15 February 1950.

to greater equality.<sup>53</sup> Some Labour politicians were clearly concerned about popular opposition to tax in 1949-50. There may have been more internal support for the idea of middle-class opposition to high taxation than there was for evidence of Labour voters' opposition, although Labour's general antipathy to polling was also a factor. In any case, Labour politicians' ideas about popular attitudes to tax were far from the traditional narrative of unprecedented consensus and support for high tax and spend in the immediate post-war period. Although they did presuppose a high level of support for services, they also assumed a significant level of popular opposition to taxation.

### **The civil service**

Labour politicians, were also, of course, in communication with civil servants. Inland Revenue, Customs and Excise, and Treasury officials agreed that taxes were too high and would ideally be reduced.<sup>54</sup> Popular opposition to taxation was one of the arguments advanced in favour of cuts. One IR memo in February 1950, which

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<sup>53</sup> See for example: Daunton, *Just Taxes*, 196-209; Whiting, 'Taxation Policy', 120-139; Jackson, 'Revisionism Reconsidered: 'Property-Owning Democracy' and Egalitarian Strategy in Post-War Britain'; Jackson, *Equality and the British Left: A Study in Progressive Political Thought, 1900-64*; Jones, 'Labour Revisionism and Public Ownership, 1951-63'; Tomlinson, 'Distributional Politics: The Search for Equality in Britain since the First World War'; Williamson, *Europe and the Decline of Social Democracy in Britain: From Atlee to Brexit* 53-55.

<sup>54</sup> Daunton, *Just Taxes*, 224-227. For some examples see: 'Income Tax Reliefs and Allowances, 17 December 1948'. The National Archives (TNA) T 171/398, 1948; 'Memorandum to Edward Bridges, 1 October 1948'. The National Archives (TNA) T 273/436, 1948; 'Inland Revenue Note on Feasibility of Increased Direct Taxation, 15 February 1950'. The National Archives (TNA) T 171/400, 1950; 'Note by the Board of Inland Revenue, 4 April 1950'. The National Archives (TNA) T 273/442, 1950; 'Purchase Tax: Memorandum by Board of Customs and Excise, September 1948'. The National Archives (TNA) T 171/398, 1948; 'Budget Committee: Minutes of a Meeting Held in Sir Edward Bridges' Room at 3 p.m. on Monday, 1st January, 1950'. The National Archives (TNA) T 273/441, 1950.

argued for a cut in income tax as a 'psychological stimulus', also suggested that any increase in income tax would be 'denounced as a further attack on the middle classes' and would 'be no more favourably received by the working man who is already sufficiently vocal about the incidence of income tax on his overtime'.<sup>55</sup> In 1948 the Board of Customs and Excise suggested that opposition to purchase tax was growing, stating:

... there is a danger that under less inflationary conditions than those of today it [purchase tax] may become so unpopular that it will be swept away by the force of opposition from the public or converted into a tax covering only the small field of recognised luxuries.<sup>56</sup>

In 1950 another Customs and Excise memo argued that the weight of public criticism made changes to purchase tax essential but that any reform would probably have to be accompanied by a general cut in rates.<sup>57</sup>

Popular attitudes were also used to argue for specific tax policies.<sup>58</sup> The authors of the 1948 IR memo justified their argument in favour of cuts to the standard rate of income tax rather than an increase in allowances by stating:

We are convinced that most of the attack made on the income tax and most of the pleas for special treatment whether on the part of the industrialist, the manager or the worker, are primarily a reflection of the height of the rate.<sup>59</sup>

In 1948, the Board of Trade also argued that putting even a small tax

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<sup>55</sup> 'Inland Revenue Note on Feasibility of Increased Direct Taxation, 15 February 1950'. T 171/400, 1950.

<sup>56</sup> 'Purchase Tax: Memorandum by Board of Customs and Excise, September 1948'. T 171/398, 1948.

<sup>57</sup> 'HM Customs and Excise: Purchase Tax, 16 February 1950'. The National Archives (TNA) T 171/400, 1950.

<sup>58</sup> See for example: 'Income Tax Reliefs and Allowances, 17 December 1948'. T 171/398, 1948; 'Purchase Tax: Memorandum by Board of Customs and Excise, September 1948'. T 171/398, 1948; 'Purchase Tax: Note by the Board of Trade, 3 December 1948'. The National Archives (TNA) T 273/436, 1948.

<sup>59</sup> 'Income Tax Reliefs and Allowances, 17 December 1948'. T 171/398, 1948.

on utility clothing would be regarded by the 'wage-earning public at large' as drastically at variance with the policy of wage and price stabilisation and was essentially unthinkable.<sup>60</sup>

However, the assumption of popular support for tax cuts was not entirely unqualified; Edwin Plowden reported in 1950 that TUC General Secretary Vincent Tewson had said that while tax cuts would be nice they were not really going to help with wage restraint.<sup>61</sup> An unsigned note made a similar point a few days later, while also arguing that any gratitude about income tax cuts only lasted a week or so.<sup>62</sup> Comments also assumed that fairness was very important in

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<sup>60</sup> 'Purchase Tax: Note by the Board of Trade, 3 December 1948'. T 273/436, 1948.

<sup>61</sup> 'Report of a Meeting Held at 5.15 p.m. on Thursday, March 9th 1950, in the Room of the Minister of State'. The National Archives (TNA) T 273/441, 1950. Edwin Noel Auguste Plowden, Baron Plowden (1907-2001) was an industrialist and civil servant. After a Swiss boarding school, a brief period at Hamburg University, and Cambridge, Plowden became a commodity broker. Wanting to be useful during the war but too old to sign up he secured a junior post as a temporary civil servant in the Minister of Economic Warfare in 1938. He then moved to the Ministry of Aircraft Production where he got to know Stafford Cripps. Plowden was brought back to Whitehall by Cripps in 1947 as chief planning officer, responsible for economic planning. He became one of the most important civil service voices in the Treasury when Cripps was made chancellor later the same year and remained so until 1953 when he left, first to be adviser on atomic energy organisation, and then a year later to become chairman of the UK Atomic Energy Authority. He chaired the influential Plowden committee on control of public expenditure from 1959 to 1961 before returning to the private sector in 1963, where he helped to set up the CBI. See: Peter Jay, 'Plowden, Edwin Noel Auguste, Baron Plowden (1907–2001)', *Oxford Dictionary of National Biography*, 2014, accessed on: 11 December at <https://doi.org/10.1093/ref:odnb/75432>. Sir (Harold) Vincent Tewson (1898-1981) was TUC general secretary from 1946 to 1960. Having left school at fourteen he became an office boy at the Headquarters of the Amalgamated Society of Dyers. Joining the Independent Labour Party he then became the youngest member of Bradford city council at twenty-five. In 1926 Tewson moved to London to join the TUC organisation department and in 1931 was appointed assistant general secretary which he remained until he became general secretary in 1946. See: Geoffrey Goodman, 'Tewson, Sir (Harold) Vincent (1898–1981)', *ibid.* Oxford University Press, 2004, accessed on: 6 January at <https://doi.org/10.1093/ref:odnb/31751>.

<sup>62</sup> 'Unsigned Note on Different Options for the Budget, 13 March 1950'. The National Archives (TNA) T 273/442, 1950.

how tax changes were received.<sup>63</sup> Attendees at a January 1950 meeting of the Budget Committee agreed that surtax cuts were desirable but argued that they could not be introduced without a balancing cut for low earners.<sup>64</sup> In April 1950 the Board of Inland Revenue made a similar point about a cut in the standard rate of income tax.<sup>65</sup> Although it was sometimes unclear whose reactions they were concerned about — politicians, the press, or the ‘public’ — comments generally assumed opposition to tax but not that this overrode all other considerations, in particular fairness.

Civil service comments about popular attitudes were, like Labour’s, classed. The Board of Customs and Excise and the Board of Trade appear to have been most concerned with, as the Board of Trade termed them, the ‘wage-earning public at large’.<sup>66</sup> The IR, in contrast, was focused on middle-income taxpayers.<sup>67</sup> In response to a letter the Labour MP R R Stokes wrote to the chancellor, the IR produced a note looking specifically at the burden of taxation on the middle class on the 12<sup>th</sup> of January 1950 (the day after the election campaign had been announced).<sup>68</sup> Stokes raised concerns that the middle classes

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<sup>63</sup> See for example: ‘Budget Committee: Minutes of a Meeting Held in Sir Edward Bridge’s Room at 3 p.m. on Wednesday, 19th January, 1949’. The National Archives (TNA) T 273/436, 1949; ‘Budget Committee: Minutes of a Meeting Held in Sir Edward Bridges’ Room at 3 p.m. on Monday, 1st January, 1950’. T 273/441, 1950; ‘Note by the Board of Inland Revenue, 4 April 1950’. T 273/442, 1950; ‘Memorandum from Robert Hall to Edwin Plowden, 18 May 1950’. The National Archives (TNA) T 171/427, 1950.

<sup>64</sup> ‘Budget Committee: Minutes of a Meeting Held in Sir Edward Bridges’ Room at 3 p.m. on Monday, 1st January, 1950’. T 273/441, 1950.

<sup>65</sup> ‘Note by the Board of Inland Revenue, 4 April 1950’. T 273/442, 1950.

<sup>66</sup> ‘Purchase Tax: Memorandum by Board of Customs and Excise, September 1948’. T 171/398, 1948; ‘Purchase Tax: Note by the Board of Trade, 3 December 1948’. T 273/436, 1948.

<sup>67</sup> ‘Income Tax Reliefs and Allowances, 17 December 1948’. T 171/398, 1948.

<sup>68</sup> Richard Rapier Stokes (1897-1957) was a Labour politician and engineer. He joined the family engineering firm, Ransomes and Rapier, out of Cambridge in 1921, and became chairman and managing director. He was a longstanding advocate of Henry George’s doctrines on land reform and joined the Labour party

were being wiped out by high taxation and falling salaries relative to the working class. IR officials broadly agreed with his assessment — although they identified falling relative salaries as the main problem, they argued that the tax burden felt heavier to middle-income taxpayers and suggested cuts in income tax targeting the middle-income ranges.<sup>69</sup> Budget Committee meetings, which brought together officials from multiple departments, although led by the Treasury, also seem to have focused more on middle-class taxpayers.<sup>70</sup> It should perhaps be noted that most civil servants would themselves have been on middle-class salaries, which might have driven a closer identification with middle-class taxpayers' concerns.<sup>71</sup> There is no firm evidence to support this idea, however, and ministerial and political priorities could also have driven this focus on middle-class taxpayers.

Officials from various departments presented an image of popular attitudes to tax that was very similar to that laid out by Labour politicians. They emphasised popular opposition but did not suggest

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in 1934. He was defeated in Glasgow Central in 1935 but elected as MP for Ipswich at a by-election in 1938. Despite 'having spent his career as a political eccentric' he was appointed to the Ministry of Works in 1950, and became lord privy seal and minister of materials in 1951. He largely retired from public life after Labour's 1951 defeat. See: Robert Crowcroft, 'Stokes, Richard Rapier (1897–1957)', *Oxford Dictionary of National Biography*, 2011, accessed on: 11 December at <https://doi.org/10.1093/ref:odnb/66094>.

<sup>69</sup> 'Inland Revenue: Taxation of the Middle Classes, 12 January 1950'. The National Archives (TNA) T 171/400, 1950.

<sup>70</sup> 'Budget Committee: Minutes of a Meeting Held in Sir Edward Bridge's Room at 3 p.m. on Wednesday, 19th January, 1949'. T 273/436, 1949; 'Budget Committee: Minutes of a Meeting Held in Sir Edward Bridges' Room at 3 p.m. on Monday, 1st January, 1950'. T 273/441, 1950.

<sup>71</sup> According to data from 1954 the average pay for an 'administrative' civil servant (the second highest category) in 1950 was £1,350 a year. Average annual earnings in 1950 were just over £300 a year. See: Guy Routh, 'Civil Service Pay, 1875 to 1950', *Economica* 21, no. 83 (1954): 206; Gregory Clark, 'What Were the British Earnings and Prices Then? (New Series)', *MeasuringWorth*, 2019, accessed on: 1 February at <http://www.measuringworth.com/ukearnncpi/>; Whiting, *The Labour Party and Taxation*, 69.

that this overwhelmed all other considerations. Fairness, in particular, was assumed to be key. Middle-income taxpayers appear to have received slightly disproportionate attention but the reasons for this are unclear. Overall, civil servants' representations of popular attitudes to tax were very similar to Labour politicians and, likewise, did not suggest the perception of a widespread popular consensus in favour of contemporary tax levels.

### **The Conservative party**

The Conservative party was relatively quiet in the immediate aftermath of the 1949 budget. When Conservative politicians did comment they commended Cripps' realism, but suggested that he should have gone further and cut taxes to improve incentives.<sup>72</sup> Anthony Eden also suggested that people were disappointed that Labour had withheld the truth about the need for spending to be paid for, and that they should have been told sooner.<sup>73</sup> He did not provide any evidence for this statement.

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<sup>72</sup> See for example: "'Hold-Position" Budget', *Daily Telegraph*, 7 April 1949; Our own representative, 'Union 'Cannot Hold Wage Safety Valve"', *ibid.*, 8 April; Our own representative, 'Budget Policy Approved by 302 to 3', *Daily Telegraph*, 13 April 1949.

<sup>73</sup> "'Hour of Reckoning": Mr. Eden and Government Expenditure', *Manchester Guardian*, 9 April 1949; 'Budget Shock to Socialists', *Daily Telegraph*, 9 April 1949. (Robert) Anthony Eden, first earl of Avon (1897-1977) was prime minister from 1955 to 1957. After Eton, active service during the First World War, and Oxford, he was elected MP for Warwick and Leamington in 1923. He entered the Cabinet for the first time as minister for League of Nations affairs in 1935 but was promoted to foreign secretary the same year, the youngest foreign secretary since 1851. He resigned in 1938 over the Roosevelt initiative but was reappointed by Churchill in 1940 and held the post for the entirety of the war. He resumed it again in 1951 before becoming Prime Minister in 1955. In 1957, after the Suez crisis, he resigned due to ill health. See: D. R. Thorpe, 'Eden, (Robert) Anthony, First Earl of Avon (1897–1977)', *Oxford Dictionary of National Biography*, Oxford University Press, 2011, accessed on: 22 February at <https://doi.org/10.1093/ref:odnb/31060>.

Later in 1949 the Conservative party did have one piece of evidence that hard truths might be popular. They were producing internal opinion summaries which rounded up both Gallup polling and reports from constituency agents throughout this period. The October 1949 summary unusually included an appendix reproducing a letter from a self-described 'floating voter' who stated:

... If the truth is not so nice, come out with it ... Not one of the tens of thousands will vote Conservative if you leave statements like taxation must be reduced, hours must be increased, public expenditure must be drastically reduced, clarify them before the election or else you will not have a ghost of a chance, I know, I move amongst the men and women they FEAR.<sup>74</sup>

Very few of the opinion summaries included appendices so it seems safe to assume that at least the individuals compiling it thought that the letter was interesting or important. However, another letter from the Conservative candidate for Darlington which was also circulated (more informally) in July 1949 suggested that the budget was one reason, along with the cost of living and dull food, that working-class opinion was turning against Labour.<sup>75</sup> Despite both these interventions, the opinion summaries most often suggested that tax was not a major concern.<sup>76</sup>

Conservative Central Office continued producing these summaries throughout 1950. Several suggested that tax cuts were electorally

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<sup>74</sup> 'Public Opinion Research Department: Confidential Supplement to Public Opinion Summary No. 10. October, 1949', CCO 4/3/249, (Conservative Party Archive, Oxford, Bodleian Library), 1949.

<sup>75</sup> 'Letter from Geraldine Walford to S H Pierssene, 8 July 1949', CCO 4/3/249, (Conservative Party Archive, Oxford, Bodleian Library), 1949.

<sup>76</sup> See for example: 'Conservative Central Office: Public Opinion Summary No. 1. January 1949', CCO 4/3/249, (Conservative Party Archive, Oxford, Bodleian Library), 1949; 'P.O.R.D. Summary No. 3. March 1949', CCO 4/3/249, (Conservative Party Archive, Oxford, Bodleian Library), 1949; 'Conservative Central Office: Public Opinion Summary No. 6. June 1949', CCO 4/3/249, (Conservative Party Archive, Oxford, Bodleian Library), 1949.



popular.<sup>77</sup> The January 1950 opinion summary, for example, reported that:

According to the Gallup Poll the following are, in order of preference, the things which would draw the most votes for the Party promising them:-

- 1) Bring prices down - an easy first.
- 2) Reduce Taxation )
- 3) Build Houses quickly ) equal seconds.<sup>78</sup>

Another summary also reported that the 1950 budget was unpopular — people felt that the position of the low paid and pensioners had worsened and the petrol tax was considered 'bad and unnecessary'.<sup>79</sup>

However, tax continued to come low in the list of major issues and other opinion summaries, later in the year, suggested that people did not know, or care, very much about taxation.<sup>80</sup> One summary in September 1950 stated, for example:

... the following extract of a report from Cheshire illustrates the attitude of many:- "The prospect of increased tax was treated with indifference, the general reaction being that only the rich were affected."<sup>81</sup>

In October the Chairman of the Bath Conservative Association

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<sup>77</sup> See for example: 'Conservative Central Office: Public Opinion Summary No. 13. January 1950', CCO 4/3/249, Conservative Party Archive, 1950; 'Public Opinion Research Department. General Election Intelligence Bulletin', CCO 4/3/250, (Conservative Party Archive, Oxford, Bodleian Library), 1950; 'Public Opinion Research Department: Reasons for Change in Voting Intention and Other Points of Most Appeal to the Electorate', CCO 4/3/249, (Conservative Party Archive, Oxford, Bodleian Library), 1950; 'Conservative Central Office: Public Opinion Summary No. 15. April 1950', CCO 4/3/249, Conservative Party Archive, 1950.

<sup>78</sup> 'Conservative Central Office: Public Opinion Summary No. 13. January 1950', CCO 4/3/249, Conservative Party Archive, 1950.

<sup>79</sup> 'Conservative Central Office: Public Opinion Summary No. 15. April 1950', CCO 4/3/249, Conservative Party Archive, 1950.

<sup>80</sup> See for example: 'Conservative Central Office: Public Opinion Summary No. 20. September 1950', CCO 4/4/267, (Conservative Party Archive, Oxford, Bodleian Library), 1950; 'Conservative Central Office: Public Opinion Summary No. 21. October 1950', CCO 4/4/267, (Conservative Party Archive, Oxford, Bodleian Library), 1950; 'Letter from G E Hughes, Bath Conservative Association, to Lord Woolton, 12 October 1950', CCO 4/4/311, (Conservative Party Archive, Oxford, Bodleian Library), 1950.

<sup>81</sup> 'Conservative Central Office: Public Opinion Summary No. 20. September 1950', CCO 4/4/267, Conservative Party Archive, 1950.

advocated a publicity campaign to educate the man on the street about how crippling high taxation was on the wealthy:

I have long felt that there is grave misunderstanding by the 'man-in-the-street' on the subject of existing taxation ... May I strongly urge that the Central Office publish at an early date a 4 page pamphlet setting out in pithy form the rates of income and surtax, emphasizing that no man to-day, if he pays his tax honestly, can have an income much in excess of £5000 a year.<sup>82</sup>

Although the Conservative party was conducting significantly more research into attitudes to tax than Labour, it seems to have provided them with complex and sometimes contradictory information. Polling suggested support for tax cuts but minimal concern about taxation, while more anecdotal evidence suggested apathy about tax levels.

There is very little evidence about how Conservative politicians and researchers interpreted this information, if at all, as few discussions about popular attitudes to tax were found outside of their opinion research. The press reported that the Conservatives focused heavily on taxation in the immediate run-up to the 1950 election, suggesting that they believed tax cuts were a vote winner or that high taxation was a problem for Labour.<sup>83</sup> A note on policy by a party official in 1948 also argued that tax cuts were the main tool they had for attracting voters:

We cannot reduce prices — we cannot materially increase lower scale salaries — but we can reduce taxation by economies; also revise the basis of taxation ... We must discuss this ad nauseam.<sup>84</sup>

This could suggest that they were placing more emphasis on polling showing that tax cuts were popular than on suggestions that tax was

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<sup>82</sup> 'Letter from G E Hughes, Bath Conservative Association, to Lord Woolton, 12 October 1950', CCO 4/4/311, Conservative Party Archive, 1950.

<sup>83</sup> 'Expenditure and Taxation', *Daily Telegraph*, 22 February 1950.

<sup>84</sup> D. Clarke, 'Untitled, Undated Notes on Policy (Summer 1948)', CRD 2/50/10, (Conservative Party Archive, Oxford, Bodleian Library), 1948. cited in John Turner, 'A Land Fit for Tories to Live In: The Political Ecology of the British Conservative Party, 1944-94', *Contemporary European History* 4, no. 2 (1995): 193.

not a major issue. However, Lockwood argues that the dominant Conservative attitude to popular opinion in the 1940s and 1950s was that they should be leading not following it, suggesting that polling was not particularly influential.<sup>85</sup>

The proposal from Bath was not welcomed within Conservative headquarters, where it was felt that such a pamphlet would be seen as defending surtax payers, indicating that they were also concerned about fairness, again in terms of equal treatment.<sup>86</sup> Turner also reports that Oliver Poole wrote to R A Butler in February 1949 that the public just did not believe that 'the Welfare State, which is what most of them want, will be better managed by Conservatives than Socialists'.<sup>87</sup> At the party conference in 1948, in a debate on a resolution to cut indirect tax, Nigel Birch suggested that once you

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<sup>85</sup> Charles Lockwood, 'Action Not Words': The Conservative Party, Public Opinion and 'Scientific' Politics, C.1945–70', *Twentieth Century British History* (2019).

<sup>86</sup> 'Memorandum from the CPO to Mr Hay, 16 October 1950', CCO 4/4/311, (Conservative Party Archive, Oxford, Bodleian Library), 1950.

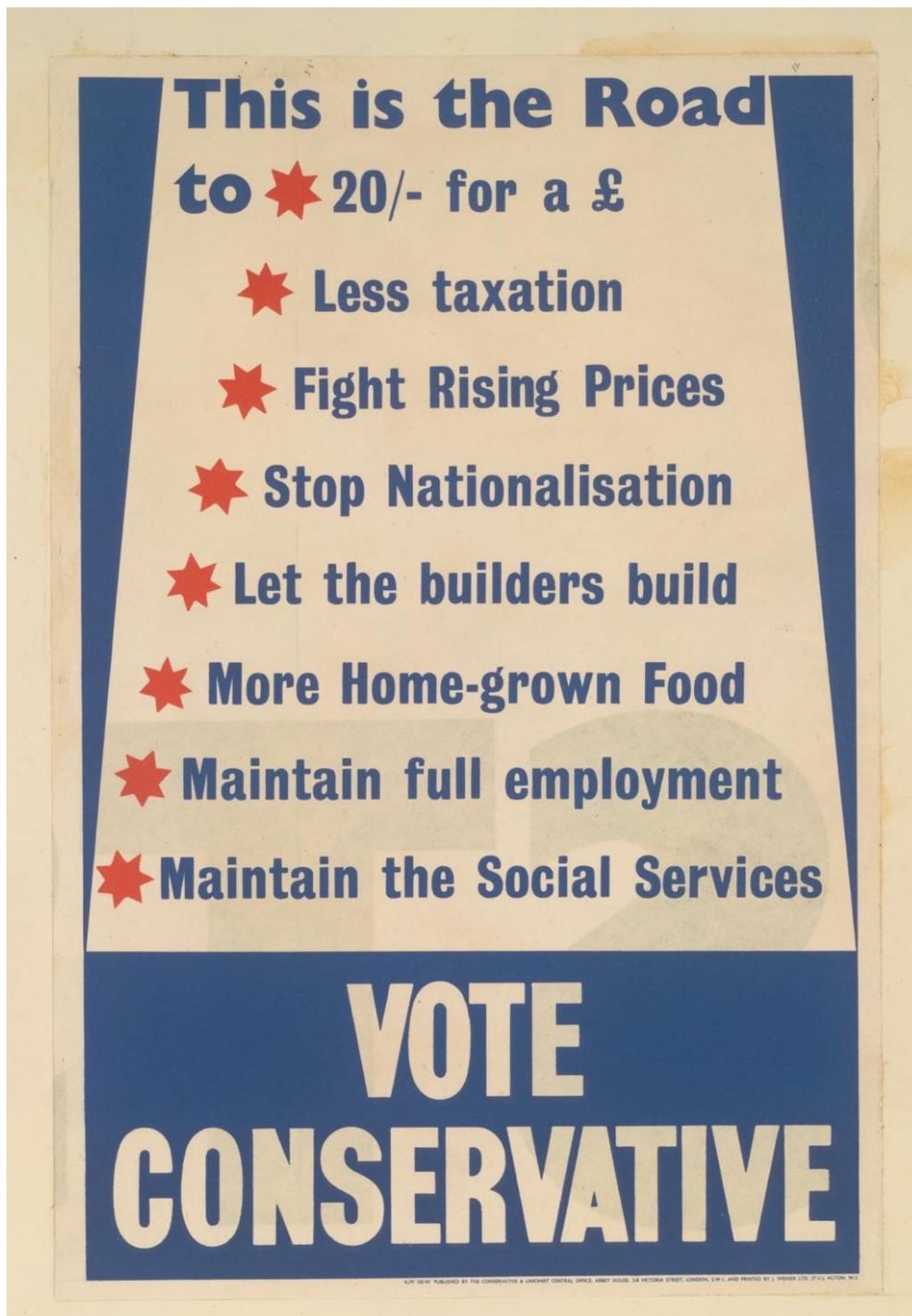
<sup>87</sup> Oliver Poole, 'Oliver Poole to R. A. Butler, 28 February 1949', RAB H33/184-5, (R. A. Butler Papers, Trinity College, Cambridge), 1949. cited in: Turner, 'A Land Fit for Tories to Live In: The Political Ecology of the British Conservative Party, 1944-94', 193. Oliver Poole (1911-1993) was the Conservative MP for Oswestry from 1945 until 1950 when he became head of the Conservative Political Centre (CPC), a position he held until 1952 when he became joint treasurer of the Conservative party. He was the chairman of the party from 1955 to 1957 when he agreed to step down to deputy chairman, a position he held until 1964, with a brief hiatus in Conservative Central Office in 1963. See: Anne Pimlott Baker, 'Poole, Oliver Brian Sanderson, First Baron Poole (1911–1993)', *Oxford Dictionary of National Biography*, 2004, accessed on: 12 November at <https://doi.org/10.1093/ref:odnb/53145>. R A Butler was Chancellor from 1951 to 1955. He was elected to the safe Conservative seat of Saffron Walden in 1929, which he held until his retirement in 1965. Butler became president of the board of education in 1941 where he drove through the 1944 Education Act which made free secondary education a right. In 1945 he became chairman of the Conservative Research Department (CRD), a post he held until 1964. Butler was chancellor of the exchequer from 1951 to 1955 when he was replaced by Macmillan. He then became leader of the house, and in 1957 home secretary. After failing to become party leader in 1963 he was appointed foreign secretary and then moved to the House of Lords in 1965. See: Ian Gilmour, 'Butler, Richard Austen [Rab], Baron Butler of Saffron Walden (1902–1982)', *ibid.* 2014, accessed on: at <https://doi.org/10.1093/ref:odnb/30886>.

started talking about specific cuts, reducing spending was not so popular.<sup>88</sup> Like Labour politicians and civil servants, some Conservative figures clearly believed that service provision was fundamentally popular and perceptions of fairness important, even as other comments, and their electoral strategy, seemed to assume popular opposition to tax. This combination was nicely illustrated by a 1950 election poster (see image 1).

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<sup>88</sup> Conservative Party, '69th Annual Conference Llandudno', (London: National Union of Conservative and Unionist Associations, 1948), 57-62. (Evelyn) Nigel Chetwode Birch, Baron Rhyl (1906-1981) was an economist and Conservative politician. After Eton he became a partner in a stockbroking firm. He was elected MP for Flintshire in 1945. As an MP he was outspoken in his critiques Keynesianism but was initially appointed, perhaps by mistake, as parliamentary under-secretary at the Air Ministry in 1951. In 1957 he was given an economic brief for the first time when he was made economic secretary to the Treasury. There he supported the chancellor, Thorneycroft, in developing a theory of inflation, which foreshadowed monetarist theories, and resigned along with Thorneycroft and Enoch Powell in 1958 when the Cabinet would not commit to restraining spending. Birch never held office again but remained outspoken on economic issues. He moved to the Lords in 1970. See: Enoch Powell, 'Birch, (Evelyn) Nigel Chetwode, Baron Rhyl (1906–1981)', Oxford Dictionary of National Biography, Oxford University Press, 2004, accessed on: 22 February at <https://doi.org/10.1093/ref:odnb/30819>.

Image 1: Conservative party election poster, 1950



Source: Oxford, Bodleian Library POSTER 1950-12: <https://digital.bodleian.ox.ac.uk/objects/a70fdc9a-c874-4539-a379-5009779d0f8a>.

Conservative discussions about attitudes to tax were also classed.

The additions to opinion summaries mentioned above generally focused on what the Bath Chairman termed the ‘man-in-the-street’.<sup>89</sup> However, who the ‘man-in-the-street’ represented was not entirely clear. Although the Conservative candidate for Darlington highlighted working-class voters, the 1948 policy note argued:

... the floating vote is mainly middle class (incomes £700—£1200 per annum) ... Our whole appeal must be in this direction.<sup>90</sup>

Peter Sloman has also suggested that they rejected Juliet Rhys-Williams basic income scheme because it would essentially redistribute income from middle to low and high earners.<sup>91</sup>

Discussions of the ‘man-in-the-street’ do not, therefore, seem necessarily to indicate a focus on working-class taxpayers. It is also noticeable that, unlike in Labour discussions, women did not feature at all in the archival evidence consulted.

The Conservative party were conducting significantly more research into popular attitudes to tax in 1949-50 than Labour, even if much of it seems to have been of fairly low quality. Their polling suggested that tax cuts were popular, but also that tax was not a major issue. The

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<sup>89</sup> ‘Letter from G E Hughes, Bath Conservative Association, to Lord Woolton, 12 October 1950’, CCO 4/4/311, Conservative Party Archive, 1950; ‘Public Opinion Research Department: Confidential Supplement to Public Opinion Summary No. 10. October, 1949’, CCO 4/3/249, Conservative Party Archive, 1949; ‘Letter from Geraldine Walford to S H Pierssene, 8 July 1949’, CCO 4/3/249, Conservative Party Archive, 1949; ‘Conservative Central Office: Public Opinion Summary No. 21. October 1950’, CCO 4/4/267, Conservative Party Archive, 1950; ‘Conservative Central Office: Public Opinion Summary No. 20. September 1950’, CCO 4/4/267, Conservative Party Archive, 1950; ‘Conservative Central Office: Public Opinion Summary No. 13. January 1950’, CCO 4/3/249, Conservative Party Archive, 1950; ‘Public Opinion Research Department. General Election Intelligence Bulletin’, CCO 4/3/250, Conservative Party Archive, 1950.

<sup>90</sup> ‘Letter from Geraldine Walford to S H Pierssene, 8 July 1949’, CCO 4/3/249, Conservative Party Archive, 1949; Clarke, ‘Untitled, Undated Notes on Policy (Summer 1948)’, CRD 2/50/10, Conservative Party Archive, 1948. cited in Turner, ‘A Land Fit for Tories to Live In: The Political Ecology of the British Conservative Party, 1944-94’, 193.

<sup>91</sup> Sloman, *Transfer State: The Idea of a Guaranteed Income and the Politics of Redistribution in Modern Britain*, 87-89.

anecdotal evidence they had also, however, suggested apathy and lack of knowledge about tax rates. It is hard to say conclusively what, if any, impact this had on their ideas. The party's electoral strategy in 1950 implied that they believed high taxation was unpopular. At the same time, comments suggested that services were popular, and perceptions of fairness were crucial. Although discussions were limited, there is little to suggest that Conservative politicians believed that there was widespread consent to high taxation in 1949-50; their ideas seemed broadly similar to those of Labour and the civil service.

### **The Trades Union Congress**

The 1949 budget was highly unpopular with union members. The TUC received numerous letters from trades unions and councils protesting that the budget was anti-working class, increased the burdens on the low paid, and was more in line with Conservative policy than Labour's manifesto promises.<sup>92</sup> However, these letters generally focused on cost of living increases, fairness, and broken promises, rather than tax cuts. TUC officials resisted these criticisms, pointing out that the 1948 budget had included significant tax concessions for the low paid and that increased spending had to be paid for.<sup>93</sup> This was despite the fact that they had been highly

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<sup>92</sup> See for example: 'Letter from H Smithurst, Mansfield & District Trades Council, 7 April 1949', MSS.292 410.2/1, (TUC, Modern Records Centre, University of Warwick), 1949; 'Telegram from the Workers of Indiatyre and Inchinnan, 12 April 1949', MSS.292 410.2/1, (TUC, Modern Records Centre, University of Warwick), 1949; 'Letter from Cyril Parry, TGWU, to Vincent Tewson, 15 April 1949', MSS.292 410.2/1, (TUC, Modern Records Centre, University of Warwick), 1949; 'Letter from J Lyons, Tottenham Trades Council, 28 April 1949', MSS.292 410.2/1, (TUC, Modern Records Centre, University of Warwick), 1949.

<sup>93</sup> See 'The Budget, 1945-1950', MSS.292 410.2/1, (TUC, Modern Records Centre, University of Warwick), 1946-1950. For a specific example see: 'Letter from W Hollyoake, Oldbury Trades and Labour Council, 22 May 1949', MSS.292 410.2/1, (TUC, Modern Records Centre, University of Warwick), 1949; 'Letter from E

unimpressed by the 1948 budget.<sup>94</sup> They closely followed the line taken by the chancellor in a letter to the TUC explaining his 1949 budget choices.<sup>95</sup> Although editorials in the *Economist* and *New Statesman* argued that the budget would provoke wage claims from individual unions regardless of the TUC response, it did not seem, at least in the short term, to do so.<sup>96</sup> While there does seem to have been anger about the 1949 budget within the trade union movement, it is not clear whether it was specifically related to taxation.

TUC leaders were divided over how important their members' opinions about the budget were. Letters from unions and councils were referenced at a meeting of the Economic Committee in April 1949. There was general agreement that extensive tax concessions had been impossible, but that the chancellor had framed his budget poorly and it would make wage restraint more difficult.<sup>97</sup> Attendees also discussed whether the TUC should simply represent its members' opinions or draw its own policy conclusions. The minutes stated at one point:

... other members thought that while the Budget was psychologically unfortunate the T.U.C. had higher responsibilities than that of merely

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Fletcher to W Hollyoake, 26 May 1949', MSS.292 410.2/1, (TUC, Modern Records Centre, University of Warwick), 1949.

<sup>94</sup> 'Trades Union Congress: Brief Note on the Budget. E.S.C. 12/1. 22nd April, 1948', MSS.292 410.2/1, (TUC, Modern Records Centre, University of Warwick), 1948.

<sup>95</sup> 'Letter from Stafford Cripps to George Woodcock, 25 April 1949', MSS.292 410.2/1, TUC, 1949.

<sup>96</sup> 'The Budget and Wages', *Economist*, 16 April 1949; 'Sir Stafford and His Critics', *New Statesman*, 16 April 1949; A special correspondent, 'Shop Workers and Food Prices: Request for Reconsideration of Budget Proposals', *Manchester Guardian*, 19 April 1949; 'Shopworkers' Warning on Budget "Burden"', *Daily Telegraph*, 19 April 1949; 'Govt. Policy on Food Prices', *Financial Times*, 19 April 1949; 'Comment: The Way Out', *Daily Mail*, 23 May 1949.

<sup>97</sup> 'Extract from Minutes of Econ. Ctee - 13 April 1949. The 1949 Budget Statement', MSS.292 410.2/1, (TUC, Modern Records Centre, University of Warwick), 1949. See also: 'General Council: 1949 Budget - Letter from Chancellor of the Exchequer April 25. 27 April 1949', MSS.292 410.2/1, (TUC, Modern Records Centre, University of Warwick), 1949.



reflecting public opinion.<sup>98</sup>

TUC officials' responses to letters from individuals, unions, and councils suggest that this was potentially the dominant view; they consistently rejected suggestions from members that did not align with their policy preferences.<sup>99</sup>

However, newspaper reports suggest that they did express members' disappointment to the chancellor.<sup>100</sup> They were also explicit with Cripps about the need for action on taxation, prices, profits, and subsidies to maintain wage restraint.<sup>101</sup> It is noticeable, however, that while meeting with Cripps in 1948 the TUC representatives were at times dismissive of their members. One attendee stated:

A week ago on Sunday Jim Bowman and I went to meet the most respectable element, if there be such, in the mining industry, the winding enginemen ... I will admit they are the stupidest part of the coal industry. Those fellows were like a lot of children.<sup>102</sup>

When TUC officials represented members views they suggested that the 1949 budget would make wage restraint more difficult. However, tax was only one of multiple issues highlighted. Their tone at times

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<sup>98</sup> 'Extract from Minutes of Econ. Ctee - 13 April 1949. The 1949 Budget Statement', MSS.292 410.2/1, TUC, 1949.

<sup>99</sup> See for example: 'Letter from the E Fletcher to F Duke, 22 January 1948', MSS.292 411.17/3, (TUC, Modern Records Centre, University of Warwick), 1948; 'Letter from E Fletcher to H E Child, 14 April 1949', MSS.292 411.17/3, (TUC, Modern Records Centre, University of Warwick), 1949; 'Letter from Vincent Tewson to J G Baty, 17 July 1950', MSS.292 411.1/3, (TUC, Modern Records Centre, University of Warwick), 1950.

<sup>100</sup> See for example: 'Unions 'Crisis' Men See Cripps About the Budget', *Daily Mirror*, 14 April 1949; Our labour correspondent, 'T.U.C. Call for Lower Prices', *ibid.*, 28 April.

<sup>101</sup> 'Trades Union Congress: Report of a Meeting with the Chancellor of the Exchequer (Rt. Hon Sir Stafford Cripps, K.C., M.P.) Held in the Prime Minister's Room at the House of Commons on Monday, 11th July, 1949, at 5pm', MSS.292 410.2/1, (TUC, Modern Records Centre, University of Warwick), 1949. See for example: 'Unions 'Crisis' Men See Cripps About the Budget', *Daily Mirror*, 14 April 1949; Our labour correspondent, 'T.U.C. Call for Lower Prices', *ibid.*, 28 April.

<sup>102</sup> 'Meeting between the Chancellor of the Exchequer and Representatives of the Trades Union Congress, Thursday, 22nd April, 1948', MSS.292 410.2/1, TUC, 1948.

also suggested that they were working with the chancellor to circumvent their members and they seemed reluctant to take any of their policy recommendations.

Very little discussion of the 1950 election was found in the TUC archives, but the budget that followed provoked more debate. Although it only cut income tax, the TUC response was fairly positive. A memo stated that the income tax cuts would not help those under the tax threshold and would help the wealthy, while everyone would be hit by increased prices as the result of higher petrol taxes. However, it also argued that it would have been hard to benefit only the lowest-paid workers. It suggested that the chancellor was offering high-paid workers income tax cuts in return for wage restraint.<sup>103</sup> Participants at a meeting about the memo thought this was unlikely to succeed, suggesting that they did not think that income tax cuts were popular enough to dissuade middle to high earners from pushing for wage increases.<sup>104</sup>

The TUC were also looking in more detail at income tax in early 1950. A note in February summarised various reform schemes.<sup>105</sup> Officials were aware and wary of the fact that arguments about incentives and savings were often used to call for cuts on high earners, but were nonetheless concerned about incentive effects on low earners, particularly in relation to overtime.<sup>106</sup> This, and the focus

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<sup>103</sup> 'Trades Union Congress: The 1950 Budget. E.S.C. 13/1 9th May 1950', MSS.292 410.2/1, (TUC, Modern Records Centre, University of Warwick), 1950.

<sup>104</sup> 'Extract of Minutes of Spec. Ctee on Economic Situation, 9 May 1950', MSS.292 410.2/1, (TUC, Modern Records Centre, University of Warwick), 1950.

<sup>105</sup> 'Proposals for Reform of the Income Tax System', MSS.292 411.1/3, (TUC, Modern Records Centre, University of Warwick), 1950. For more information on Rhys Williams's proposals see: Sloman, *Transfer State: The Idea of a Guaranteed Income and the Politics of Redistribution in Modern Britain*, 74-94.

<sup>106</sup> 'Trades Union Congress: The 1950 Budget. Econ. Ctee 3/4. 8th February 1950',

on income tax, may have been driven by their members — they received numerous letters from unions and councils complaining about income tax on overtime in 1949-50.<sup>107</sup> The TUC resisted calls for reduced tax on overtime, but on the grounds that they thought it was administratively impossible even if there were incentive effects.<sup>108</sup> Despite members' letters, they continued to advocate to government for indirect over direct tax cuts.<sup>109</sup>

There was clearly a perception within the TUC in 1949-50 that tax cuts were popular. However, they were framed as only part of a wider range of policies necessary for wage restraint, which also included control of prices and profits and the maintenance of subsidies. TUC leaders expressed members' support for purchase tax cuts to the chancellor, but also emphasised these other elements. It is not clear

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MSS.292 410.2/1, (TUC, Modern Records Centre, University of Warwick), 1950; 'Trades Union Congress: The 1950 Budget and Food Subsidies. Econ. Ctee. 4/3. 8th March 1950', MSS.292 410.2/1, (TUC, Modern Records Centre, University of Warwick), 1950; 'Trades Union Congress: The Need for a Budget Surplus', MSS.292 410.2/1, (TUC, Modern Records Centre, University of Warwick), 1950.

<sup>107</sup> See for example: 'Letter from H E Child, Southampton Trades Council, to E Fletcher, 30 March 1949', MSS.292 411.17/3, (TUC, Modern Records Centre, University of Warwick), 1949; 'Letter from Douglas Houghton, IRSF, to E Fletcher, 29 December 1949', MSS.292 411.17/3, (TUC, Modern Records Centre, University of Warwick), 1950. Although income tax payers were in a minority at this point, the unions' core membership was higher-paid workers, many of whom would have paid income tax. See: Whiting, *The Labour Party and Taxation*, 119-121.

<sup>108</sup> See for example: 'Letter from E Fletcher to H E Child, 14 April 1949', MSS.292 411.17/3, TUC, 1949; 'Letter from E Fletcher to Douglas Houghton', MSS.292 411.17/3, (TUC, Modern Records Centre, University of Warwick), 1950; 'Trades Union Congress: The 1950 Budget. Econ. Ctee 3/4. 8th February 1950', MSS.292 410.2/1, TUC, 1950. By the time the TUC gave evidence to the Royal Commission on the Taxation of Profits and Income in 1952, however, the TUC representatives expressed doubt that income tax produced significant incentive effects. 'Minutes of Evidence Taken before the Royal Commission on the Taxation of Profits and Income', (London: Royal Commission on the Taxation of Profits and Income, 1952), 243-250.

<sup>109</sup> See for example: 'Meeting between the Chancellor of the Exchequer and Representatives of the Trades Union Congress, Thursday, 22nd April, 1948', MSS.292 410.2/1, TUC, 1948; 'Trades Union Congress: The 1950 Budget. E.S.C. 13/1 9th May 1950', MSS.292 410.2/1, TUC, 1950.

how far members' attitudes influenced TUC policies and representations to the chancellor. They did express some of their members' views to the government, but they also strongly rejected calls from members for policy positions they did not support and did not always discuss their members with respect. Discussions within the TUC did not show unmitigated opposition to taxation, but instead a complicated picture involving equity, incentives, and the cost of living. At the same time, discussions clearly did not suggest a widespread consensus in support of contemporary tax and spending levels.

### **The Federation of British Industries**

The FBI's views on tax were much less regularly reported than the TUC's, and they had a low profile in press reporting of the 1949 budget. When they were visible, they argued that taxation was far too high and killing industry. Their representations to the chancellor ahead of the 1949 budget called for the abolition of the profits tax and a reduction in surtax. They also argued against high taxation on the grounds that it was inflationary and preventing investment.<sup>110</sup>

Even fewer statements about attitudes to tax were found. The *Telegraph* reported that on his retirement in May, the head of the FBI stated that taxation was far too high and that people did not realise how high corporate taxation was.<sup>111</sup> FBI Chairman Norman Kipping

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<sup>110</sup> 'Taxation Representations Made to the Chancellor of the Exchequer 1948/49', MSS.200/F 3/E6/3/1, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1949; Norman Kipping. 'Letter from Norman Kipping, FBI, to Stafford Cripps, 21 February 1950', The National Archives (TNA) T 273/442, 1950.

<sup>111</sup> 'Let the People Know', *Daily Telegraph*, 12 May 1949.

also argued in a letter to Treasury official Edward Bridges later in 1949 that the proposed increase in the distributed profits tax had aroused great resentment among firms and was already preventing investment.<sup>112</sup> He suggested that a countervailing cut in the undistributed profits tax to balance the increase would still satisfy the unions but 'do much to mollify Boards of Directors'.<sup>113</sup> The FBI emphasised their own and members' opposition to the level and structure of taxation in 1949, but the only comment found about wider popular attitudes suggested a lack of knowledge about corporate taxation.

The FBI was more active around the 1950 budget. As in 1949, they argued that high taxation was damaging industry. In discussions about which proposals to submit ahead of the budget it was suggested that they should argue for tax cuts on the grounds that high taxation was inflationary and hitting incentives and investment.<sup>114</sup> Despite this, there appears to have been some

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<sup>112</sup> Sir Norman Victor Kipping (1901-1979) was an electrical engineer and industrialist. In 1942 he was put in charge of the regional organisation of the Ministry of Production and then appointed under-secretary in the Board of Trade in 1945. He was appointed director-general of the FBI in 1946 and led the organisation for the next nineteen years. He retired after co-authoring the merger which created the Confederation of British Industry (CBI) in 1965. See: John Whitehorn, 'Kipping, Sir Norman Victor (1901–1979)', *Oxford Dictionary of National Biography*, 2004, accessed on: 11 December at <https://doi.org/10.1093/ref:odnb/31313>. Edward Ettingdene Bridges, Baron Bridges (1892-1969) was a leading civil servant. After being injured in the war he was assigned to clerical duties, and, thanks to contacts from his time at Oxford University, was sent to the Treasury in 1917. After a brief return to active service he was re-employed by the Treasury in 1918. Bridges was progressively promoted and was appointed secretary to the cabinet in 1938. In 1945 he became permanent secretary to the Treasury and head of the civil service, positions that he retained until his retirement in 1956. See: Richard A. Chapman, 'Bridges, Edward Ettingdene, First Baron Bridges (1892–1969)', *ibid.* 2016, accessed on: at <https://doi.org/10.1093/ref:odnb/32063>.

<sup>113</sup> Norman Kipping. 'Letter from Norman Kipping, FBI, to Edward Bridges, 22 October 1949', *The National Archives (TNA) T 273/442*, 1949.

<sup>114</sup> 'Minutes of the Meeting of the Taxation Committee of the Federation of British

uncertainty internally about the actual impact of taxation on businesses.<sup>115</sup> During a meeting of the Home Economic Policy Committee, one participant advocated creating a panel of accountants to prove statistically that high taxation increased production costs. Several other participants expressed doubts about how difficult this would be to prove, and one pointed out that the FBI had given evidence to the Colwyn Committee in 1927 that tax did not significantly increase costs. They agreed to create a small expert committee to investigate whether taxes did increase costs and to what extent.<sup>116</sup>

An interesting feature of FBI discussions in 1950 was officials' apparent lack of concern about popular attitudes. In October 1950, the Taxation Panel met to discuss what they should advocate if it turned out that higher taxes were required to pay for rearmament. One attendee argued that the profits tax should be abolished and the entirety of the money needed to pay for this put on income tax. The Chairman questioned whether this was practical 'in the light of the current political attack on profits' and suggested that some mitigation might be needed for the 'middle income range', while another member questioned the benefit given that it would probably result in higher wage claims, but no one explicitly brought up the question of the popular response to such a policy.<sup>117</sup> A report a month later

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Industries Held on Thursday the 12th January, 1950, at 10.30 a.m. At 21 Tothill Street, London, S.W.1', MSS.200/F 3/D2/1/20, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1950. See also: 'Annual Budget 1950', MSS.200/F 3/D2/1/20, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1950.

<sup>115</sup> 'Minutes of a Meeting of the Home Economic Policy Committee Held at 21, Tothill Street, London, S.W.1 on Thursday, 12th January 1950 at 2.45 p.m.', MSS.200/F 3/E6/3/1, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1950.

<sup>116</sup> Ibid.

<sup>117</sup> 'Minutes of the Meeting of the Taxation Panel on the 9th October at 2.30 a.m. At

proposed raising income tax if increases were required but not abolishing the profits tax.<sup>118</sup> Although these positions did represent members' interests, the lack of concern about broader popular opinion is noticeable.

Overall, the FBI expressed consistent opposition to the level of taxation and spending on the grounds that it was damaging the economy through its impact on incentives, investment, and inflation. Neil Rollings has highlighted the links between the FBI (and later CBI) and key neoliberal organisations from the mid 1950s to the mid 1970s.<sup>119</sup> However, this suggests that ideas about the economic impact of taxation that might now be associated with neoliberalism were present in the FBI even earlier. Internally, FBI officials seemed less certain that their claims about the economic impact of taxation were provable, or even true. They showed limited concern about popular attitudes or the wider public response to their proposals to increase personal taxation. Their clear message was, however, that they and their members were opposed to high taxation and wanted tax cuts.

## **The press**

The press was potentially a key participant in shaping public discourse around popular attitudes to tax. In the immediate aftermath

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21 Tothill Street, London, S.W.1', MSS.200/F 3/D2/1/20, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1950.

<sup>118</sup> 'Memorandum from J Dunse to Members of the Taxation Panel, 4 November 1950', MSS.200/F 3/D2/1/20, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1950.

<sup>119</sup> Neil Rollings, 'Cracks in the Post-War Keynesian Settlement? The Role of Organised Business in Britain in the Rise of Neoliberalism before Margaret Thatcher', *Twentieth Century British History* 24, no. 4 (2013).

of the 1949 budget, newspapers focused on the anger of trade unions and Labour MPs and suggested that it would provoke wage claims or an internal party revolt.<sup>120</sup> Most editorials were, however, positive about the budget itself, calling it brave, honest, and realistic and commending Cripps for telling the truth about the limits of redistribution and the need for services to be paid for.<sup>121</sup>

Despite general support for the 1949 budget, the right-wing press, particularly, repeatedly expressed concern about the level of taxation.<sup>122</sup> The *Daily Mail*, for example, stated:

There is much that is crazy in the present financial set-up. But the craziest thing of all is to imagine that Britain can leap forward with a £3,308,000 Budget round her neck, and with her people crushed under a 40 per cent level of taxation - the highest in the world.<sup>123</sup>

On the other side of the political spectrum, the *Guardian* argued:

... nothing can now remove the basic trouble that the Government has undertaken to spend 40 per cent of the people's income.<sup>124</sup>

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<sup>120</sup> See for example: Eden, 'Cripps Faces Crisis: Socialist M.P.s Revolt against Misery Budget', *Daily Express*, 7 April 1949; Leslie Randall, 'TUC Reply Will Be More Pay Demands', *Daily Mail*, 7 April 1949; London Staff, 'Cold Comfort for Trade Unions: Effect on Price Index', *Manchester Guardian*, 7 April 1949; 'Feared Effect on Wage Demands: Appeal to Chancellor', *Times*, 8 April 1949; Geoffrey Wakeford, 'Trade Union MP Tells Cripps: Trouble Soon', *Daily Mail*, 8 April 1949; Our political correspondent, 'Union 'Cannot Hold Wage Safety Valve'', *Daily Telegraph*, 8 April 1949; 'Sir Stafford and His Critics', *New Statesman*, 16 April 1949.

<sup>121</sup> See for example: 'A Stern Budget', *Times*, 7 April 1949; 'Comment: Obstinate Budget', *Daily Mail*, 7 April 1949; 'After the Shock', *Daily Mirror*, 8 April 1949; 'Does Britain Believe in Labour?', *Economist*, 16 April 1949; 'Penal Servitude', *Financial Times*, 7 April 1949; Lex, 'What May Happen to-Day', *ibid.*; 'Comment: Impossible Task', *Daily Mail*, 8 April 1949; 'Budget in Perspective', *Spectator*, 8 April 1949.

<sup>122</sup> Lex, 'What May Happen to-Day', *Financial Times*, 7 April 1949; 'Penal Servitude', *ibid.*; 'Opinion: A Basic Right', *Daily Express*, 23 April 1949; 'Budget in Perspective', *Spectator*, 8 April 1949; 'Paying the Piper', *Economist*, 9 April 1949; Financial Editor, 'To-Day's Budget Prospects: Footing the Growing Bill of Government Spending. Possibility of Some Novel Expedients', *Manchester Guardian*, 6 April 1949; 'Comment: Impossible Task', *Daily Mail*, 8 April 1949; Colin R. Coote, 'Nationalisation with No Principle and No Limit', *Daily Telegraph*, 20 April 1949.

<sup>123</sup> 'Comment: Impossible Task', *Daily Mail*, 8 April 1949.

<sup>124</sup> Financial Editor, 'To-Day's Budget Prospects: Footing the Growing Bill of Government Spending. Possibility of Some Novel Expedients', *Manchester*



This idea was also prevalent around the 1950 election.<sup>125</sup> The *Telegraph*, for example, compared the burden of taxation to the fall of the Roman Empire:

A nation which has to contribute 40 per cent. of its income to the tax-gatherer is condemned to utter frustration. There has been nothing like it since the declining days of the Roman Empire.<sup>126</sup>

Although this opinion was more prevalent in the right-leaning papers, it was still present on the left.<sup>127</sup> The *Mirror*, for example, published a sympathetic article in the aftermath of the election about the Duke of Marlborough being forced to open Blenheim Palace to the public because of the weight of crippling taxation.<sup>128</sup> The only paper to refute the claim that tax was too high was the *Herald*, which argued that the performance of the economy showed that claims that high taxation was crushing industry were untrue.<sup>129</sup>

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Guardian, 6 April 1949.

<sup>125</sup> See for example: William Barkley, 'Challenge These Blood Suckers', *Daily Express*, 14 February 1950; 'Opinion: Honey All the Way', *ibid.*, 6 February; 'The Record', *Daily Mail*, 11 January 1950; 'Losing All', *Daily Mail*, 18 January 1950; 'Brooding on 'Brass'', *Daily Mail*, 21 February 1950; 'Calm, Constructive Confidence', *Daily Telegraph*, 23 February 1950; 'Socialism and Democracy', *Daily Telegraph*, 4 February 1950; 'February 23rd', *Financial Times*, 11 January 1950; 'Truth to Tell', *Financial Times*, 6 February 1950; "'Soak the Rich'", *Financial Times*, 13 February 1950; 'The Choice', *Manchester Guardian*, 23 February 1950; Sterling, 'Seen from the City: Election Paralysis', *Observer*, 15 January 1950; 'The Inescapable Issue', *Spectator*, 3 February 1950; 'Labour's Claims', *Spectator*, 20 January 1950; 'The Campaign Begins', *Times*, 6 February 1950; 'The Last Stage', *Times*, 14 February 1950; *ibid.*

<sup>126</sup> 'Calm, Constructive Confidence', *Daily Telegraph*, 23 February 1950. See also: 'Expenditure and Taxation', *Daily Telegraph*, 22 February 1950; 'Socialism and Democracy', *Daily Telegraph*, 4 February 1950; J. C. Johnstone, 'Socialism Is No Friend of the Middle-Classes', *ibid.*, 9 February; 'Facts for Floating Voters', *ibid.*, 21 February; 'Socialism and Defence', *New Statesman*, 11 March 1950.

<sup>127</sup> See for example: 'The Choice', *Manchester Guardian*, 23 February 1950; Sterling, 'Seen from the City: Election Paralysis', *Observer*, 15 January 1950.

<sup>128</sup> 'Sir Stafford Claims Success for Planning: High Taxes Needed for Fair Shares', *Manchester Guardian*, 3 February 1950; Our parliamentary correspondent, 'Election Battle Opens', *Financial Times*, 3 February 1950; Noel Whitcomb, 'The Duke Packs Them in Palace - and Makes It a £250 Day', *Daily Mirror*, 10 April 1950.

<sup>129</sup> 'A Wise Budget', *Daily Herald*, 19 April 1950; 'First Things', *Daily Herald*, 31 May 1950.

In both 1949 and 1950 centrist and right-leaning papers also suggested that the public were opposed to tax.<sup>130</sup> The *Economist* argued in 1949, for example:

It might be objected that the British people accepted each item in the bill separately, and that if the suggestion that the state should, in the name of their welfare, compulsorily spend 40 per cent of their incomes for them had ever been put to them as a general proposition, they might have taken a different line.<sup>131</sup>

Some of the left-leaning papers agreed.<sup>132</sup> The *Guardian*, for example, stated:

The country is groaning under the weight of taxes. Demands for relief come from all sides.<sup>133</sup>

In 1950 high taxes were often paired with nationalisation as the key electoral weaknesses for Labour.<sup>134</sup> One *Times* article argued, for example:

These are open chinks in the Labour armour, for all its apparent strength: the deep, unsatisfied longing of all taxpayers for lower taxes, and the widespread fear that, after all, the Labour Party may still be bent ... on "nationalization for nationalization's sake."<sup>135</sup>

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<sup>130</sup> See for example: 'Penal Servitude', *Financial Times*, 7 April 1949; 'The Voice of Labour Again', *Spectator*, 22 April 1949; 'Budget in Perspective', *Spectator*, 8 April 1949; 'Paying the Piper', *Economist*, 9 April 1949; 'The Campaign Begins', *Times*, 6 February 1950; 'February 23rd', *Financial Times*, 11 January 1950; 'Mr. Churchill', *Observer*, 21 February 1950; 'Questions for Voters', *Times*, 20 February 1950; 'The Conservative Case', *Times*, 25 January 1950.

<sup>131</sup> 'Paying the Piper', *Economist*, 9 April 1949.

<sup>132</sup> See for example: Financial Editor, 'To-Day's Budget Prospects: Footing the Growing Bill of Government Spending. Possibility of Some Novel Expedients', *Manchester Guardian*, 6 April 1949; 'Penal Servitude', *Financial Times*, 7 April 1949; 'Budget Day', *Times*, 6 April 1949; 'The Voice of Labour Again', *Spectator*, 22 April 1949; 'Sir Stafford and His Critics', *New Statesman*, 16 April 1949; 'After the Shock', *Daily Mirror*, 8 April 1949; 'Retrenchment', *Manchester Guardian*, 31 January 1950; 'Facts for Floating Voters', *Daily Telegraph*, 21 February 1950; 'Labour', *Observer*, 22 January 1950; 'An End to Uncertainty', *Times*, 11 January 1950; 'Appeal to the People', *Times*, 3 February 1950; 'How They Voted', *New Statesman*, 4 March 1950.

<sup>133</sup> Financial Editor, 'To-Day's Budget Prospects: Footing the Growing Bill of Government Spending. Possibility of Some Novel Expedients', *Manchester Guardian*, 6 April 1949.

<sup>134</sup> See for example: 'The Campaign Begins', *Times*, 6 February 1950; 'February 23rd', *Financial Times*, 11 January 1950; 'Mr. Churchill', *Observer*, 21 February 1950; 'Questions for Voters', *Times*, 20 February 1950; 'The Conservative Case', *Times*, 25 January 1950.

<sup>135</sup> 'The Campaign Begins', *Times*, 6 February 1950.

Again, this was not limited to the conservative-leaning papers; an editorial in the *Guardian* argued:

There is probably no one of any party or class who does not still think of some present taxes as temporary and cherish the hope that they will be drastically reduced ... it is very doubtful whether anyone, if a rational choice could be made, would think the full range of expenditure worth the present broad-based taxes.<sup>136</sup>

The *New Statesman* also argued in the aftermath of the budget that the petrol tax increases were bound to be unpopular 'at a time when it was hoped that taxation had reached its top limit'.<sup>137</sup> The lone exception to this was, again, the *Herald*, which argued that Labour's success in the election showed that the Conservative attempt to bribe people with lower taxes had not worked, suggesting that people were more concerned with principles than self-interest.<sup>138</sup> Overall, however, the papers strongly portrayed the public as opposed to the contemporary level and structure of taxation.

They were, though, equally clear in 1949 that social services were very popular, and that spending cuts would be electorally damaging.<sup>139</sup> The *Observer*, for example, stated that 'no party could get a mandate' for drastic cuts to the social services.<sup>140</sup> In addition, although taxation was a prominent issue in newspaper coverage of the 1950 election, it was far from the only issue — there was also extensive reporting on the cost of living, foreign affairs, and housing. The *Times*, *Telegraph*, and *Financial Times (FT)* all reported in February 1950 that Conservative polling on key election issues showed that housing was far and away the most important, followed

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<sup>136</sup> 'Retrenchment', *Manchester Guardian*, 31 January 1950.

<sup>137</sup> 'The Motorists' Vote', *New Statesman*, 29 April 1950.

<sup>138</sup> 'The Nation's Verdict', *Daily Herald*, 25 February 1950; Michael Foot, 'Forward!', *ibid.*, 3 March.

<sup>139</sup> See for example: 'Paying the Piper', *Economist*, 9 April 1949; 'Having the Cake', *Financial Times*, 8 April 1949.

<sup>140</sup> 'The Test', *Observer*, 10 April 1949.

by the value of money, the cost of living, freedom from controls, and then reduced taxation.<sup>141</sup>

Media discussions about attitudes to taxation were, like those in the other organisations studied here, classed. Although the left-leaning papers were generally relatively quiet in 1949 about who deserved tax relief, the right-leaning papers strongly advocated that it was middle-class taxpayers who needed and deserved tax cuts to relieve their disproportionate tax burden.<sup>142</sup> The *Daily Mail*, for example, argued:

This attitude should be contrasted with the patient acceptance by the middle classes of financial flaying by successive Chancellors. They have been soaked, squeezed, and skinned until there is little of substance left in them.<sup>143</sup>

In 1950 several articles in right-leaning papers similarly argued that Labour was deceitfully trying to obtain middle-class votes despite having reduced their living standards through taxation and intending to continue doing so if they were re-elected.<sup>144</sup> Even so, after the election only the *New Statesman* suggested that Labour had lost middle-class votes, attributing this to fears of further 'levelling down'.<sup>145</sup> It has also to be noted that although some articles

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<sup>141</sup> Our parliamentary correspondent, 'Party Leaders' Final Efforts in Constituencies', *Times*, 22 February 1950; Our political correspondent, 'Parties' Final Election Pleas', *Daily Telegraph*, 22 February 1950; Our parliamentary correspondent, 'Tories Focus on Taxes', *Financial Times*, 22 February 1950.

<sup>142</sup> See for example: Financial Editor, 'To-Day's Budget Prospects: Footing the Growing Bill of Government Spending. Possibility of Some Novel Expedients', *Manchester Guardian*, 6 April 1949; 'After the Shock', *Daily Mirror*, 8 April 1949; 'Does Britain Believe in Labour?', *Economist*, 16 April 1949; 'Penal Servitude', *Financial Times*, 7 April 1949; 'An Injustice in the Budget', *Spectator*, 22 April 1949; 'New Death Duties', *Financial Times*, 5 May 1949.

<sup>143</sup> 'Comment: No Boss Rule', *Daily Mail*, 29 April 1949.

<sup>144</sup> See for example: 'Opinion: False Pretences', *Daily Express*, 19 January 1950; 'Fair - or Equal?', *Financial Times*, 17 February 1950; 'Zilliboy Shinbag's Programme-to-Suit-All-Tastes', *Daily Express*, 1 February 1950. Johnstone, 'Socialism Is No Friend of the Middle-Classes', *Daily Telegraph*, 9 February 1950.

<sup>145</sup> 'How They Voted', *New Statesman*, 4 March 1950.

advocated cuts for middle earners, most papers also gave a significant amount of coverage to the TUC and working-class grievances around taxation.<sup>146</sup> It does not appear that Labour's attempt to win back middle-class voters with income tax cuts at the 1950 budget registered in the press either. The budget was criticised by all the papers studied here, apart from the *Mirror* and *Herald*, as failing to help middle-income or low-paid taxpayers.<sup>147</sup>

Press discussions about attitudes to taxation were gendered in a similar way to Labour conversations. Women appeared fairly regularly but playing a very specific role — housewives concerned about prices, the cost of living, and the impact of purchase tax.<sup>148</sup> Some of this seems to have been driven by, or at least focused on, Labour concerns about 'housewives' reaction to the decision to cut taxes on beer rather than purchase tax in 1949, and attempts to argue that purchase tax was not increasing prices for families during

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<sup>146</sup> See for example: 'The Housewives Speak', *Daily Express*, 16 January 1950; William Barkley, 'Challenge These Blood Suckers', *ibid.*, 14 February; 'Opinion: The Strain Is Real', *ibid.*, 30 March; Our labour correspondent, 'Labour's Greatest Danger Is from Abstentions: Will Wage Policy Affect the Vote?', *Manchester Guardian*, 23 February 1950; Our parliamentary correspondent, 'Tories Focus on Taxes', *Financial Times*, 22 February 1950; 'How They Voted', *New Statesman*, 4 March 1950.

<sup>147</sup> See for example: 'At the Limit', *Economist*, 22 April 1950; 'Economic Realities', *Economist*, 29 April 1950; 'A Bludgeon Budget', *Daily Mail*, 19 April 1950; 'The Deadly Disease', *Daily Mail*, 3 May 1950; 'Today's the Day', *Daily Mail*, 18 April 1950; 'National Accounts', *Daily Telegraph*, 18 April 1950; 'No Way to a Happy Country', *Daily Telegraph*, 19 April 1950; 'Life Sentence - for the Taxpayer', *Daily Telegraph*, 20 April 1950; 'Frost-Bound in Utopia', *Daily Telegraph*, 25 April 1950; 'Counsel of Despair', *Financial Times*, 19 April 1950; Observer, 'Men and Matters', *ibid.*, 24 April; "'This Is It'", *ibid.*, 25 April., 1950 #1063; 'To-Day's Votes', *Times*, 26 April 1950; 'At the Limit', *Economist*, 22 April 1950; 'Economic Realities', *Economist*, 29 April 1950; 'Opinion: Who Gets the Bonus?', *Daily Express*, 10 June 1950.

<sup>148</sup> See for example: 'May-Day Manifestos and Excuses', *Daily Telegraph*, 2 May 1949; 'The Housewives Speak', *Daily Express*, 16 January 1950; 'Mr. Churchill', *Observer*, 21 February 1950.

the 1950 election.<sup>149</sup> Although these articles mostly appeared in the elite papers, there were some similar mentions in the popular dailies.<sup>150</sup> The *Daily Express*, for example, published an article on the views of 'housewives'. The women interviewed discussed a variety of issues. Several mentioned high taxes in general, support for services, and one the cost of living, but none highlighted purchase tax specifically.<sup>151</sup> Nonetheless, press coverage of tax in 1949-50 generally limited women's concerns to purchase tax and shopping.

The fact that representations of popular attitudes to tax were generally similar on both sides of the political media spectrum could suggest that there was a broad consensus about popular attitudes among journalists. This seems perhaps surprising given the political polarisation of the press. One possible explanation could be that these journalists were themselves part of a middle-class backlash against high taxation, if that was indeed taking place.<sup>152</sup> There is, however, insufficient evidence to clearly support this. Whatever the cause, the press, even more so than the other sources discussed here, painted a picture of popular opposition to the level and structure of taxation, rather than consent.

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<sup>149</sup> See for example: 'May-Day Manifestos and Excuses', *Daily Telegraph*, 2 May 1949; 'Budget Shock to Socialists', *Daily Telegraph*, 9 April 1949; 'Mr. Churchill', *Observer*, 21 February 1950; "'No Crushing Tax Burden'", *Financial Times*, 22 February 1950.

<sup>150</sup> 'Wives Look at the Budget', *Daily Mirror*, 12 April 1949; 'The Housewives Speak', *Daily Express*, 16 January 1950.

<sup>151</sup> 'The Housewives Speak', *Daily Express*, 16 January 1950.

<sup>152</sup> I was not able to locate salary data for journalists for 1950, but in 1952 the chairman of Sunday Pictorial Newspapers Ltd stated that annual earnings for 'a good sub-editor or reporter' were £1300 a year. Average annual earnings in 1952 were £375 a year. This would have put a 'good' reporter on almost 350 percent of average earnings but below the surtax threshold. See: 'Sunday Pictorial Newspapers (1920) Ltd: Changed Conditions in the Newspaper Industry', *Manchester Guardian*, 9 June 1952; Clark, 'What Were the British Earnings and Prices Then? (New Series)'; Whiting, *The Labour Party and Taxation*, 69.

## **Conclusion**

Discussions about popular attitudes to tax in the media, political parties, civil service, TUC, and FBI in 1949-50 generally represented the 'public' as opposed to current tax levels and supportive of tax cuts. This was particularly true of the press, which heavily emphasised popular opposition to taxation. This opposition was not unqualified; most discussions also assumed that services were highly popular and perceptions of fairness were critical. However, the dominant assumption was that tax was highly unpopular.

Opposition to tax was presented as essentially universal, although assumptions about which taxes people wanted to be cut varied according to class, and, sometimes, gender. When they were mentioned, women were placed in a very specific and circumscribed role as 'housewives' who wanted purchase tax cuts. Working-class taxpayers were also assumed to prefer purchase tax cuts but, in general, middle-class taxpayers seemed to receive slightly more attention, particularly in the press.

The press might have encouraged politicians to focus on middle-class taxpayers and income tax. However, it is noticeable how few discussions the organisations studied appeared to be having with each other in relation to popular attitudes to taxation, with the exception of TUC and FBI budget representations. Only the Conservative party seemed to try to access evidence for popular attitudes and it is unclear whether this had any impact. The Labour government was receiving representations from the TUC and FBI,

among others, and had access to GSS surveys, but does not appear to have tried to use these to look at popular attitudes to tax. Discussions about popular attitudes to tax were insular and seemed to be based generally on subjective belief or limited, mostly anecdotal, evidence.

Individuals in the organisations studied did not seem to believe that there was widespread consent to high taxation and spending. In contrast, they suggested significant popular opposition to tax. This should not be overemphasised or simplified, but, overall, the picture of popular attitudes to tax presented in elite discourse was far from one of unprecedented consensus and consent in 1949-50.



### 3. The 1959 General Election and 1961 Budget

By 1959 the Conservative party had been in power for almost a decade and had won two consecutive elections. Economically, Britain started this period still in the aftermath of the Second World War; rationing remained in place until 1954. By the early 1960s affluence was increasing, with rising consumer spending and living standards and unprecedentedly high growth rates. Full employment had become the norm.<sup>1</sup> Middleton argues that the British economy, despite 'stop-go' macroeconomic policy, was exceptionally stable, both historically and comparatively.<sup>2</sup> However, it is important not to fall into the trap of viewing this period as an unequivocal golden age, as emphasised by Selina Todd's research on working-class experiences of affluence.<sup>3</sup> The UK was still profoundly unequal, particularly in terms of wealth, and affluence was based on long hours in strenuous jobs and the expansion of credit systems like hire purchase.<sup>4</sup>

'Stop-go' policies also fuelled macroeconomic instability, and growth rates, although unprecedented, were lower than those of competitor

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<sup>1</sup> See for example: Bogdanor and Skidelsky, *The Age of Affluence: 1951-1964*; Offer, *The Challenge of Affluence: Self-Control and Well-Being in the United States and Britain since 1950*; Lowe, 'Modernizing Britain's Welfare State: The Influence of Affluence, 1957-1964'; Offer, 'Consumption and Affluence, c. 1870-2010'. See Todd, 'Affluence, Class and Crown Street: Reinvestigating the Post-War Working Class' for an argument on the limits of affluence.

<sup>2</sup> Middleton, *The British Economy since 1945: Engaging with the Debate*, 40-43. See also Tomlinson, 'Economic Policy', 197.

<sup>3</sup> Todd, 'Affluence, Class and Crown Street: Reinvestigating the Post-War Working Class'; Todd, *The People: The Rise and Fall of the Working Class, 1910-2010*, 152-169.

<sup>4</sup> Todd, 'Affluence, Class and Crown Street: Reinvestigating the Post-War Working Class', 506; Lowe, *The Welfare State in Britain since 1945*, 284-295.

countries.<sup>5</sup> This led to elite concern about whether Britain was in decline, which would be a feature of economic and political debate for several decades. Much of the current literature emphasises the relative nature of this decline, and theorises that this focus was actually the product of psychological distress about Britain's loss of status as a post-imperial power amid decolonisation, another key context.<sup>6</sup>

From the late 1950s there was an increasing focus on growth as the pre-eminent objective of economic policy and a shift to an economic policy that has been termed 'Keynesian plus'. This was characterised by demand management, incomes policies, and strategic planning. Pemberton argues this was driven by academics and journalists, while others have suggested both this and the focus on decline were partially driven by the new availability of international statistics on growth rates. These changes sparked a review of tax policy inside the Treasury but did not translate into tax reform.<sup>7</sup>

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<sup>5</sup> See for example: Pemberton, 'Affluence, Relative Decline and the Treasury'; Rodney Lowe, 'Modernizing Britain's Welfare State: The Influence of Affluence, 1957-1964', *ibid.*; Middleton, *The British Economy since 1945: Engaging with the Debate*, 86-89; Tomlinson, 'Inventing 'Decline': The Falling Behind of the British Economy in the Postwar Years'; Tomlinson, 'Economic Policy', 197.

<sup>6</sup> See for example: Broadberry and Crafts, 'British Economic Policy and Industrial Performance in the Early Post-War Period'. Coates, *The Question of UK Decline: State, Society and Economy*; Middleton, *The British Economy since 1945: Engaging with the Debate*, 86-87, 136-138; Supple, 'Fear of Failing: Economic History and the Decline of Britain'. Szreter, 'British Economic Decline and Human Resources'; Tomlinson, 'Inventing 'Decline': The Falling Behind of the British Economy in the Postwar Years'. Tomlinson, 'The Decline of the Empire and the Economic 'Decline' of Britain'; Tomlinson, 'De-Industrialization Not Decline: A New Meta-Narrative for Post-War British History'.

<sup>7</sup> See for example: A. Gamble and S. A. Walkland, *The British Party System and Economic Policy, 1945-1983: Studies in Adversary Politics* (Oxford: Oxford University Press, 1984), 69-71, 80-85; Middleton, *The British Economy since 1945: Engaging with the Debate*, 86-87; Hugh Pemberton, 'Policy Networks and Policy Learning UK Economic Policy in the 1960s and 1970s', *Public Administration* 78, no. 4 (2000): 784-788; Pemberton, 'Affluence, Relative Decline and the Treasury', 113-122; Tomlinson, 'Inventing 'Decline': The Falling Behind of the British

Concern about the effect of the tax system on work incentives was a continuing preoccupation among politicians and the civil service. This was despite the fact that the Royal Commission on the Taxation of Profits and Income had found no evidence that income tax was damaging incentives.<sup>8</sup> Incentive effects were always associated with income tax by politicians, a point that confused economists as economic theory did not suggest that income taxes would have a greater effect on incentives than any other form of tax.<sup>9</sup> Whiting argues that 'talk about "incentives" was a mask for political judgements about tax'.<sup>10</sup> Whether genuine or strategic, expressions of concern about incentives were widespread.

The Conservative government was initially keen to reduce profits taxation and abolish differential taxation as an incentive to investment. However, at first they actually increased the profits tax to politically offset the abolition of food subsidies. They considered a single corporate tax but this was opposed by the Treasury and IR on administrative grounds. The government therefore reduced the differentials between distributed and retained profits but left the system essentially intact.<sup>11</sup> Instead, they played with depreciation allowances to try to reduce corporate taxation less visibly. Daunton

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Economy in the Postwar Years'; Tomlinson, 'De-Industrialization Not Decline: A New Meta-Narrative for Post-War British History', 4-6; Tomlinson, 'It's the Economy, Stupid! Labour and the Economy, Circa 1964', 388.

<sup>8</sup> 'Royal Commission on the Taxation of Profits and Income. Second Report', 91-124; Daunton, *Just Taxes*, 229-278; Whiting, *The Labour Party and Taxation*, 117-118. The commission had been set up under Labour before 1951 and reported between 1951 and 1953.

<sup>9</sup> Whiting, *The Labour Party and Taxation*, 95-97; J. A. Kay and M. A. King, *The British Tax System*, 5th ed. (Oxford: Oxford University Press, 1978), 120-121.

<sup>10</sup> Whiting, *The Labour Party and Taxation*, 111-119.

<sup>11</sup> Daunton, *Just Taxes*, 247-256; Whiting, *The Labour Party and Taxation*, 158-159.

argues that such frequent changes left industry confused and states that 'Structural stasis was linked with incessant tinkering'.<sup>12</sup>

This structural stasis was not limited to corporate taxation. Although the Conservatives arrived in office ideologically predisposed to cut spending and personal taxes, in practice they increased spending, and did not institute significant tax reforms.<sup>13</sup> Lowe portrays this as a principled decision, moving away from ideological preferences in the face of contradictory evidence.<sup>14</sup> Daunton is more critical, arguing that, faced with political constraints on spending cuts and with a buoyant economy, the Conservative government settled on a strategy of a low, slow burn in which growth would facilitate tax cuts without the necessity of reducing spending. As a consequence, it failed to make any significant reforms to the tax system.<sup>15</sup>

Glennerster attributes this to electoral concerns, arguing that Macmillan 'was not prepared to support major attacks on the Welfare State or cuts that would be damaging electorally', and so had little room for tax cuts.<sup>16</sup> He also states that 'People wanted lower taxes but they did not want their services reduced either', though he does not discuss the evidence for this assertion.<sup>17</sup> The Conservatives' options for reforming taxation were also constrained, as Labour's had been, by the need to ensure continued wage restraint to limit

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<sup>12</sup> Daunton, *Just Taxes*, 247-256, 269-278.

<sup>13</sup> See for example: *ibid.*, 229-237; Lowe, 'Modernizing Britain's Welfare State: The Influence of Affluence, 1957-1964'.

<sup>14</sup> Lowe, 'Modernizing Britain's Welfare State: The Influence of Affluence, 1957-1964'.

<sup>15</sup> Daunton, *Just Taxes*, 229-237.

<sup>16</sup> Glennerster, *British Social Policy: 1945 to the Present*, 74. See also: Davies and Sloman, 'Fiscal Promises: Tax and Spending in British General Elections since 1964', 122-123.

<sup>17</sup> Glennerster, *British Social Policy: 1945 to the Present*, 87.

inflation. Both Daunton and Whiting suggest that politicians thought spending cuts would be unpopular and were wary of tax cuts for the wealthy lest they appeared the party of the rich.<sup>18</sup> The Conservative government did cut the standard rate of income tax slightly, but most of this reduction was illusory as inflation had brought more people over the threshold.<sup>19</sup>

From 1956, in particular, the government faced dissatisfaction from their grassroots and middle-class voters. This was expressed at party conferences and in disappointing by-election results, as well as through the formation of groups like the Middle Class Alliance (MCA) and the People's League for the Defence of Freedom (PLDF).<sup>20</sup> In the autumn of 1957, Oliver Poole and Lord Hailsham, the Conservative chairman and vice-chairman, referred to 'Poujadist' tendencies (the French anti-tax movement). Tax cuts did form part of the MCA's demands, but it was only one element of their complaints.<sup>21</sup>

Turner argues that this backlash pushed the Conservative government into focusing on what its middle-class supporters wanted until 1958, when a significant shift took place which was driven by CRD work on the electoral importance of working-class voters.<sup>22</sup>

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<sup>18</sup> Daunton, *Just Taxes*, 229-237, 256-264; Whiting, *The Labour Party and Taxation*, 115-117.

<sup>19</sup> Daunton, *Just Taxes*, 277-278.

<sup>20</sup> See for example: E. H. H. Green, *Ideologies of Conservatism: Conservative Political Ideas in the Twentieth Century* (Oxford: Oxford University Press, 2002), 220-227; E. H. H. Green, 'Thatcherism: An Historical Perspective', *Transactions of the Royal Historical Society* 9 (1999); Green, 'The Conservative Party, the State and the Electorate, 1945-1964', 182-186; Turner, 'A Land Fit for Tories to Live In: The Political Ecology of the British Conservative Party, 1944-94'.

<sup>21</sup> Green, *Ideologies of Conservatism: Conservative Political Ideas in the Twentieth Century*, 223-224; Green, 'Thatcherism: An Historical Perspective', 26-27.

<sup>22</sup> Turner, 'A Land Fit for Tories to Live In: The Political Ecology of the British

Taylor also suggests that the Conservative party became increasingly focused on polling and attracting floating voters in the late 1950s and early 1960s. Floating voters were identified as people on the border between the working and middle classes who had recently been drawn into the lower reaches of the income tax.<sup>23</sup> This group was also the major constituency of the trade unions.<sup>24</sup> This focus was not entirely new — Whiting argues that Butler’s 1952 budget, for example, attempted to split the working-class vote between those who paid income tax and those who did not.<sup>25</sup> However, it seems to have intensified in the late 1950s. Turner suggests that it led at the 1959 election to ‘the apotheosis’ of appeals to voters’ ‘material interests’.<sup>26</sup>

Unlike the Conservative party, Labour remained fairly resistant to using polling in the 1950s. Black argues that this was due to the perception that they did not need polling to tell them what the people wanted, and also a concern that it might show that working-class voters were in fact fairly right wing and moving further to the right. He suggests that Labour politicians saw their role as educating people in what they should think, rather than representing what they did think.<sup>27</sup>

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Conservative Party, 1944-94’.

<sup>23</sup> Andrew J. Taylor, “‘The Record of the 1950s Is Irrelevant’: The Conservative Party, Electoral Strategy and Opinion Research, 1945-64’, *Contemporary British History* 17, no. 1 (2003). See also: Green, *Ideologies of Conservatism: Conservative Political Ideas in the Twentieth Century*, 220-227; Turner, ‘A Land Fit for Tories to Live In: The Political Ecology of the British Conservative Party, 1944-94’; Whiting, *The Labour Party and Taxation*, 112-113.

<sup>24</sup> Whiting, *The Labour Party and Taxation*, 119-121.

<sup>25</sup> *Ibid.*, 111-113; Whiting, ‘Income Tax, the Working Class and Party Politics 1948–52\*’, 209-210.

<sup>26</sup> Turner, ‘A Land Fit for Tories to Live In: The Political Ecology of the British Conservative Party, 1944-94’, 201.

<sup>27</sup> Black, *The Political Culture of the Left in Affluent Britain, 1951-64: Old Labour, New Britain?*, 165-175. See also: Laura DuMond Beers, ‘Whose Opinion?’

Labour's development of a comprehensive set of tax policies while it was in opposition from 1951 to 1964 was largely driven by Nicholas Kaldor and focused on his plans for a system built around a progressive expenditure tax.<sup>28</sup> Like many aspects of Labour policymaking, these plans were influenced by internal divisions between members who favoured nationalisation and those who thought it was more productive to focus on taxing unearned wealth and equality of opportunity.<sup>29</sup> Many Labour commentators in the 1950s believed that the tax system was not producing equality. Disparities of wealth had not narrowed and income differentials before tax had started to widen again.<sup>30</sup> Although nominal taxation was high, many middle-class taxpayers reduced their liability through tax allowances for pensions, insurance policies, and mortgage interest, and benefited from the welfare state as they no longer had

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Changing Attitudes Towards Opinion Polling in British Politics, 1937-1964', *Twentieth Century British History* 17, no. 2 (2006): 199-202.

<sup>28</sup> Nicholas Kaldor, Baron Kaldor (1908-1986) was a Cambridge economist who advised various Labour governments from the 1940s to the 1970s. He worked on the Beveridge reports during the war, served on the Royal Commission on the Taxation of Profits and Income from 1951, authoring the dissenting minority report, and was the joint architect of the Cambridge school of economics. See: A. P. Thirlwall, 'Kaldor, Nicholas [Miklós], Baron Kaldor (1908-1986)', *Oxford Dictionary of National Biography*, Oxford University Press, 2004, accessed on: 18 December at <https://doi.org/10.1093/ref:odnb/39977>.

<sup>29</sup> Daunton, *Just Taxes*, 281-289; Fielding, *The Labour Party: Continuity and Change in the Making of 'New' Labour*, 62-70; Steven Fielding, *Labour and Cultural Change*, ed. Steven Fielding and John W. Young, vol. 1, *The Labour Governments 1964-70* (Manchester: Manchester University Press, 2003), 87; Jackson, 'Revisionism Reconsidered: 'Property-Owning Democracy' and Egalitarian Strategy in Post-War Britain'; Jackson, *Equality and the British Left: A Study in Progressive Political Thought, 1900-64*; Jones, 'Labour Revisionism and Public Ownership, 1951-63'; Tomlinson, 'Distributional Politics: The Search for Equality in Britain since the First World War'; Williamson, *Europe and the Decline of Social Democracy in Britain: From Atlee to Brexit* 53-55.

<sup>30</sup> See for example: Richard Morris Titmuss, 'The Social Division of Welfare: Some Reflections on the Search for Equity', in *Essays on "the Welfare State."* (London: Allen & Unwin, 1958); Roy Jenkins, *What Matters Now* (Redhill, Surrey: Love & Malcomson, 1972).

to pay for education or healthcare. Daunton suggests that these Labour figures may have had a point, arguing that the “fiscal welfare state” was less redistributive than appeared at first sight’.<sup>31</sup>

However, Fielding suggests that revisionist figures in Labour were already concerned that income tax could not be increased further.<sup>32</sup> As early as 1952 Roy Jenkins wrote that income tax had reached its limit in terms of significant redistribution from the rich, and that further increases in income taxes on the majority might undermine freedom.<sup>33</sup> In 1956 Labour’s published social justice policy suggested that at current tax rates there was a danger of losing some professionals to other countries, even as it supported the principle of high progressive taxation in general.<sup>34</sup> This directed the party

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<sup>31</sup> Daunton, *Just Taxes*, 282.

<sup>32</sup> Fielding, *The Labour Party: Continuity and Change in the Making of ‘New’ Labour*, 69-70. See also for example: James Tomlinson, ‘Social Democracy and the Problem of Equality: Economic Analysis and Political Argument in the United Kingdom’, *History of Political Economy* 52, no. 3 (2020).

<sup>33</sup> Roy Jenkins, ‘Equality’, in *New Fabian essays*, ed. R. H. S. Crossman (London: Dent, 1970), 75-76. See also: Anthony Crosland, ‘The Future of Socialism’, (London: William Pickering, 1994). Roy Harris Jenkins, Baron Jenkins of Hillhead (1920-2003) was a Labour, and later Social Democratic Party (SDP), politician and author. His father had been MP for Pontypool (1935-46) and a junior minister in the Attlee government. After becoming close friends with Anthony Crosland at Oxford, Jenkins spent part of the war at Bletchley Park but had already decided to follow his father into politics. He became the MP for Southwark Central in 1948, moving to Stechford in 1950 when his original seat was abolished. Jenkins was associated with the Gaitskellite wing of the party but was viewed as a bit of a dilettante by his colleagues as he continued writing and held an advisory post at John Lewis. He was not offered a ministerial post until 1964 when he became minister of aviation after telling Wilson that he was considering leaving politics to become editor of the *Economist*. In November 1967 Wilson made him chancellor. He was elected deputy leader in 1970 but resigned in 1972 over EEC entry. Callaghan tried later to persuade him to return as chancellor but by that point he was committed to going to Brussels as EEC president where he remained until 1981. On his return to Britain he was key in the creation of the Social Democratic Party (SDP). See: Anthony Howard, ‘Jenkins, Roy Harris, Baron Jenkins of Hillhead (1920–2003)’, *Oxford Dictionary of National Biography*, Oxford University Press, 2014, accessed on: 6 January at <https://doi.org/10.1093/ref:odnb/88739>.

<sup>34</sup> Labour Party, ‘Towards Equality: Labour’s Policy for Social Justice’, (London: Labour Party, 1956), 11-14.



towards support for inheritance, capital gains, and wealth taxes, as well as the expenditure tax proposed by Kaldor.<sup>35</sup> Daunton argues that Labour aimed to transform their reputation in this period from the party of high taxes to the party of fairer taxes.<sup>36</sup> Crosland suggested another way in 1956, when he argued that growth would painlessly fund increased spending without the need for tax increases.<sup>37</sup> This was the route that Hugh Gaitskell tried to take, unsuccessfully, at the 1959 election.<sup>38</sup>

### **Press coverage of the 1959 election**

Concerned that the Conservatives would attack them on their tax and spending policies, as they had done in 1955, Gaitskell promised towards the end of the 1959 election campaign that Labour would not

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<sup>35</sup> Daunton, *Just Taxes*, 282-284.

<sup>36</sup> *Ibid.*, 284-285.

<sup>37</sup> Crosland, 'The Future of Socialism'. See also: Tomlinson, 'It's the Economy, Stupid! Labour and the Economy, Circa 1964', 338.

<sup>38</sup> Hugh Todd Naylor Gaitskell (1906-1963) was the leader of the Labour party from 1955 to 1963. After Winchester College and Oxford, Gaitskell joined the Labour party around the general strike of 1926. In 1928 he was appointed to a lectureship in political economy at University College London and remained there until 1939, having become a reader and head of the department in 1938. Gaitskell was adopted as Labour candidate for Chatham in autumn 1932 but was defeated at the 1935 election. During the war he worked for Hugh Dalton as a temporary civil servant in the Ministry of Economic Warfare from 1940 and at the Board of Trade from 1942. He was elected MP for South Leeds at the 1945 election and became minister of fuel and power in 1947. In February 1950 he was promoted to minister for economic affairs and then in October to chancellor. His decision to include NHS charges in the 1951 budget caused a political row and led to the resignations of Bevan and Wilson. Gaitskell succeeded Attlee as leader after the 1955 election. In the aftermath of defeat at the 1959 election Gaitskell decided to attempt to repeal clause 4, which committed the party to nationalisation. He was defeated on this and increasingly at odds with the leadership of the major unions. A challenge by Wilson for the leadership was unsuccessful in 1960 and Gaitskell managed to largely reunite the party before his death in January 1963. See: Brian Brivati, 'Gaitskell, Hugh Todd Naylor (1906–1963)', *Oxford Dictionary of National Biography*, Oxford University Press, 2011, accessed on: 6 January at <https://doi.org/10.1093/ref:odnb/33309>.

increase income tax and would fund spending increases through growth. A few days later, possibly by accident, documents accompanying a speech by General Secretary Morgan Phillips stated that Labour would not increase purchase tax either. The Conservatives painted these promises as irresponsible election bribes and they were widely seen as the turning point in a campaign that had seemed to be going Labour's way.<sup>39</sup> However, in their later assessment Butler and Rose concluded that the major issue had, once again, been economic competence:

In so far as the income-tax and purchase-tax pledges lost votes, it was because they tended to bring to the surface latent doubts about the party's financial capabilities.<sup>40</sup>

Press discussions about tax had changed dramatically since the 1950 election — the focus on the terrible burden of taxation and the urgent need for tax reductions, then so prominent, had almost entirely disappeared by 1959. The right-leaning press did attack Labour vociferously on their tax record and the costings of their manifesto promises.<sup>41</sup> At times, the *Express*, particularly, appeared to be operating as the Conservative party's unofficial advertising team.<sup>42</sup> However, there were very few suggestions that the level of

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<sup>39</sup> David Butler and Richard Rose, *The British General Election of 1959* (Basingstoke: Macmillan Press, 1999), 59-62, 198-199; Fielding, *Labour and Cultural Change*, 1, 63-64.

<sup>40</sup> Butler and Rose, *The British General Election of 1959* 62.

<sup>41</sup> See for example: 'The Economic Issues', *Economist*, 12 September 1959; John Applebey, 'Stable Prices Versus Hidden Costs', *Daily Telegraph*, 2 October 1959; 'The 10s. Bribe', *Daily Mail*, 23 September 1959; J. E. S. Simon Q. C., 'How Not to Vote: Mr Gaitskell's Albatross', *Spectator*, 25 September 1959; Mark Bonham Carter, 'The Rewards of Stupidity', *ibid.*

<sup>42</sup> 'Purchase Tax: The Facts', *Daily Express*, 7 October 1959. For a longer discussion of the *Express*'s politicised use of infographics in this period see: Murray Dick, 'Just Fancy That: An Analysis of Infographic Propaganda in the Daily Express, 1956–1959', *Journalism Studies* 16, no. 2 (2015). For further examples see: 'How Purchase Tax Has Fallen under the Tories', *Daily Express*, 5 October 1959; 'Purchase Tax: The Facts', *Daily Express*, 7 October 1959; 'Opinion: Of Course This Tax Must Go', *Daily Express*, 7 October 1959; 'Stable Prices First',

personal taxation was currently too high, and those there were came almost exclusively from Labour politicians.<sup>43</sup>

Press representations of popular opposition to tax also declined. None of the articles found in the right-leaning or centrist papers suggested that people were dissatisfied with the level of taxation or particularly wanted tax cuts, which is striking when compared to the large number in 1949-50.<sup>44</sup> There were a few reports of polling which mentioned tax but it was not the focus.<sup>45</sup> What discussions of popular attitudes there were in the right-leaning papers centred on fears about Labour increasing taxes if they were elected and the argument that voters disliked, or disbelieved, Labour's promises not to increase income or purchase tax. In general, articles agreed that Labour's arguments would not convince the electorate.<sup>46</sup> The *Economist*, for example, argued:

Among the floating voters of Britain there must be a few hundred thousands who do not really believe that Labour can increase spending by the amount it promises, fulfil Mr. Gaitskell's extraordinary pledge that a Labour government would never again increase income tax "under normal peacetime conditions," bring interest rates down, and avoid inflation, all at

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*Daily Telegraph*, 17 September 1959.

<sup>43</sup> See for example: Trevor Evans, 'If Labour Wins ... There Must Be No 'Dictation' Gaitskell Warns T. U. C', *Daily Express*, 11 September 1959; Our special correspondents, 'Mr. Gaitskell on "What We Stand for in Vital Hour"', *Times*, 10 September 1959; 'Community Services', *Guardian*, 4 December 1959; John Applebey, 'Labour and the Businessman', *Daily Telegraph*, 7 October 1959.

<sup>44</sup> The single exception being the *Telegraph* article mentioned above which suggested that businessmen knew that personal taxation should be reduced: Applebey, 'Labour and the Businessman', *Daily Telegraph*, 7 October 1959.

<sup>45</sup> 'This Is the Top Election Issue', *Daily Express*, 1 October 1959; Our political correspondent, 'Living Cost Main Issue', *Daily Telegraph*, 17 September 1959.

<sup>46</sup> 'A Tory among Miners', *Financial Times*, 30 September 1959; Our political correspondent, "'Reckless Abandon'", *Daily Telegraph*, 3 October 1959; 'Anybody's Election', *Economist*, 3 October 1959; Our political correspondent, 'Still More 'Don't Knows'', *Daily Telegraph*, 7 October 1959; Daily Mail Political Correspondent, 'It Could Mean a Lead of 68', *Daily Mail*, 8 October 1959; T. F. Thompson, 'I am Sticking My Neck Right Out', *ibid.*; 'The Final Shots', *Economist*, 10 October 1959; 'The 10s. Bribe', *Daily Mail*, 23 September 1959.

the same time.<sup>47</sup>

The left-leaning papers discussed popular attitudes slightly more, but still very rarely.<sup>48</sup> The only direct statement that people were opposed to taxation and wanted tax cuts came from the *Guardian*, which suggested immediately after the election that a cut in personal taxation 'would please taxpayers everywhere'.<sup>49</sup> The *Mirror* published a series of cartoons in which two men tried to conceal their winnings from the Inland Revenue while their local tax office pursued them, which again suggested opposition, though indirectly.<sup>50</sup>

Two articles in the *Guardian* and *New Statesman* also suggested that taxation had been a factor in Labour's defeat.<sup>51</sup> The *Guardian* stated, for example:

Labour's conversion to economic expansion and level taxation seemed almost too sudden. It will have to explain more fully and frequently how it intends to keep the country prosperous.<sup>52</sup>

However, other articles highlighted prosperity and nationalisation as the key factors.<sup>53</sup> Most articles about the election result and tax confined themselves to reporting Labour's internal inquests.<sup>54</sup>

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<sup>47</sup> 'Anybody's Election', *Economist*, 3 October 1959.

<sup>48</sup> See for example: 'Mr and Mrs X the Floating Voters', *Daily Herald*, 2 October 1959; 'The Flutters', *Daily Mirror*, 5 December 1959; *ibid.*

<sup>49</sup> Our financial editor, 'Comment: City and Government. An Opportunity to Improve the System', *Guardian*, 12 October 1959.

<sup>50</sup> 'The Flutters', *Daily Mirror*, 5 December 1959; *ibid.*

<sup>51</sup> 'Driving Steam', *Guardian*, 30 October 1959; Thomas Balogh, 'Labour and the Old Boy Net', *New Statesman*, 24 October 1959.

<sup>52</sup> 'Driving Steam', *Guardian*, 30 October 1959.

<sup>53</sup> 'The Labour Inquest', *New Statesman*, 17 October 1959; A. J. McWhinnie, 'Never-Never Prosperity' Lost Election', *Daily Herald*, 27 October 1959.

<sup>54</sup> Our political correspondent, 'M.P.s' Views on Labour Defeat', *Times*, 21 October 1959; Our political correspondent, 'Labour "Alienation of New Working Class"', *Times*, 23 October 1959; Express political correspondent, 'The Great Labour Inquest - Contd. Who Slid in That Purchase Tax Pledge?', *Daily Express*, 23 October 1959; Trevor Evans, 'Morgan's Verdict: Secret Report Will Tell All', *ibid.*, 26 October.

Despite the high profile of taxation during the campaign, journalists did not argue that it had been decisive in deciding the election result.

Why press coverage had changed is hard to determine conclusively. One possibility is that it was a response to actual changes in tax levels. The standard rate of income tax had initially increased after 1951 but then fell slightly (see fig. 7).<sup>55</sup> However, Johnson et al argue that the standard rate is not a good reflection of actual income tax liability, as it does not take into account allowances, among other things. They produced a simulation to estimate effective tax rates — the actual proportion of a person's income paid in tax.<sup>56</sup> It indicates that effective income tax liability for industrial workers on average earnings actually increased from around 1953 onwards, although rates for single men dipped slightly ahead of the election in 1959 (see fig. 8).<sup>57</sup>

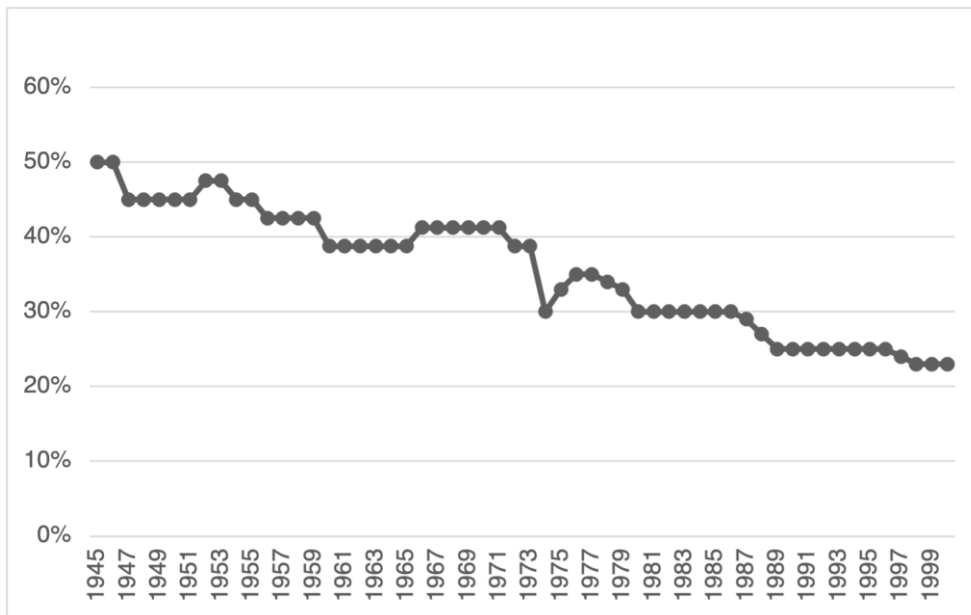
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<sup>55</sup> Mitchell, *British Historical Statistics* 645; Institute for Fiscal Studies, 'Fiscal Facts: Tax and Benefits', Institute for Fiscal Studies, 2018, accessed on: 17 October at [https://www.ifs.org.uk/tools\\_and\\_resources/fiscal\\_facts](https://www.ifs.org.uk/tools_and_resources/fiscal_facts)

<sup>56</sup> Johnson, Lynch, and Walker, 'Income Tax and Elections in Britain, 1950–2001', 398-402. For details of the simulation and their data see F. Lynch and N. Weingarten. 'Eurotax. Who Pays for the State? The Evolution of Personal Taxation in Postwar Europe, 1958-2007', UK Data Service), 6358, 2010.

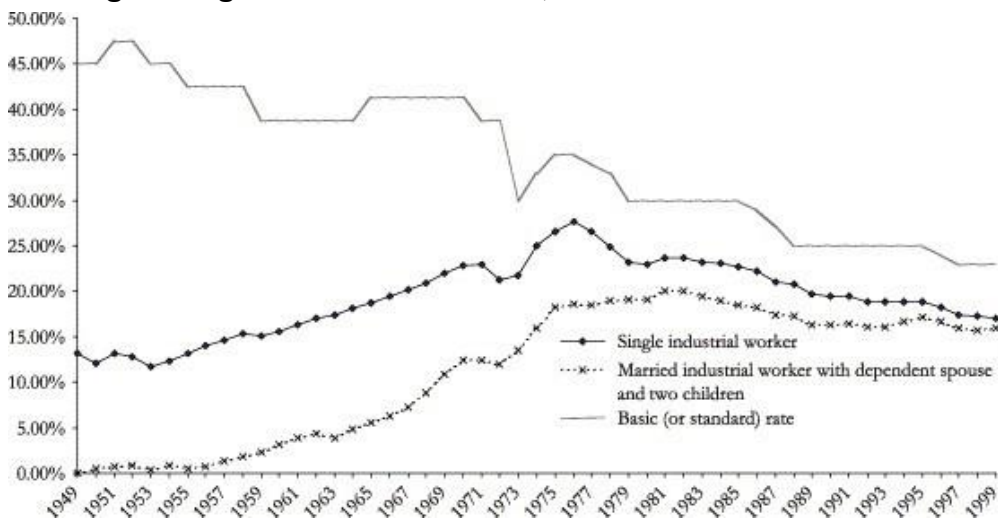
<sup>57</sup> Johnson, Lynch, and Walker, 'Income Tax and Elections in Britain, 1950–2001', 398-402.

**Figure 7. Standard rate of income tax, 1945-2000**



Source: Mitchell, B. R. *British Historical Statistics* Cambridge: Cambridge University Press, 2011, 645; Institute for Fiscal Studies. 'Fiscal Facts: Tax and Benefits.' Institute for Fiscal Studies, [https://www.ifs.org.uk/tools\\_and\\_resources/fiscal\\_facts](https://www.ifs.org.uk/tools_and_resources/fiscal_facts).

**Figure 8: Standard and effective income tax rates for workers earning average incomes in the UK, 1949-1999**



Source: Johnson, Paul, Frances Lynch, and John Geoffrey Walker. 'Income Tax and Elections in Britain, 1950–2001.' *Electoral Studies* 24, no. 3, 400.

The top marginal rate, however, fell from 97.5 percent in 1950 to

88.75 in 1959.<sup>58</sup> Johnson et al's simulation also indicates that the highest-income single taxpayers saw the most significant fall in their tax liabilities around 1959. Up to that point their tax liabilities had fluctuated but had not risen, as they had for those on lower incomes (see fig. 9).<sup>59</sup> In 1960 the Conservative Research Department also suggested that those on incomes between £800 and £3000 per annum (approximately 150 to 600 percent of average income) had benefited most from their direct tax changes, while direct tax liability for those on the lowest incomes had increased.<sup>60</sup> No significant changes were made to purchase tax, and although both income and purchase tax declined slightly as a percentage of GDP through the 1950s, the decline was incredibly small.<sup>61</sup> It does not appear, therefore, that press coverage was responding to an actual reduction in tax levels for the majority.

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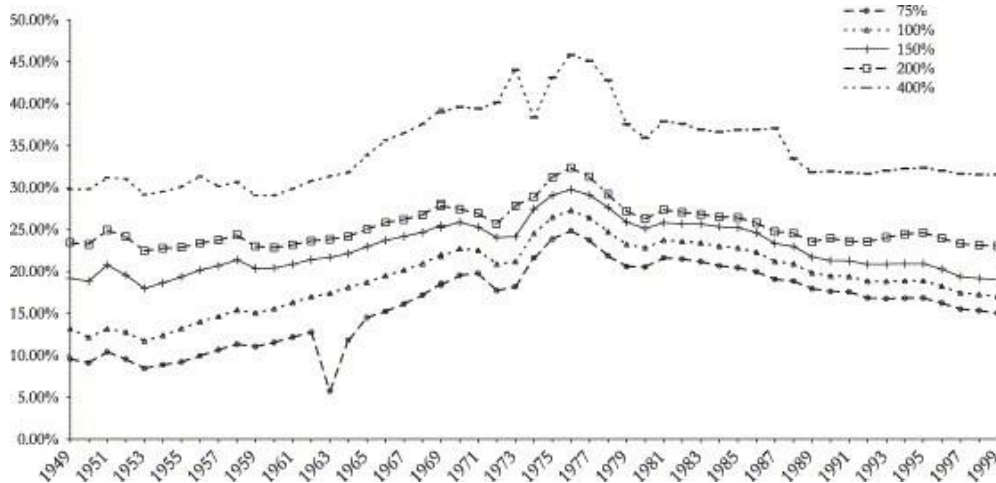
<sup>58</sup> Piketty, *Capital in the Twenty-First Century*, 508-510.

<sup>59</sup> Johnson, Lynch, and Walker, 'Income Tax and Elections in Britain, 1950–2001', 400-402.

<sup>60</sup> 'Changes in the Progressiveness of Taxation, 14 July 1960', CRD 3/7/26/2, (Conservative Party Archive, Oxford, Bodleian Library), 1960; Clark, 'What Were the British Earnings and Prices Then? (New Series)'.

<sup>61</sup> Daunton, *Just Taxes*, 237-247; 'UK Public Revenue: Time Series Chart of UK Public Revenue', 2018, accessed on: 24 October at [https://www.ukpublicrevenue.co.uk/revenue\\_chart\\_1940\\_2000UKp\\_17c1li001lcn\\_11t12t30t41t42t](https://www.ukpublicrevenue.co.uk/revenue_chart_1940_2000UKp_17c1li001lcn_11t12t30t41t42t).

**Figure 9: Effective tax rates for a single man at various proportions of average earnings in the UK, 1949-99**



Source: Johnson, Paul, Frances Lynch, and John Geoffrey Walker. 'Income Tax and Elections in Britain, 1950–2001.' *Electoral Studies* 24, no. 3, 401.

However, journalists were unlikely to have had access to detailed analysis of effective income tax rates and were presumably basing their reporting largely on headline rates and government statements. It seems plausible, therefore, that they could have thought that tax levels had fallen based on the cuts in the standard and marginal rates. That they may have been included in the group whose effective income tax rate had fallen could also have reinforced this.<sup>62</sup>

The majority of the right-leaning papers were owned in this period by a small number of extremely wealthy families.<sup>63</sup> Their material

<sup>62</sup> Salary data for 1959 was not available but reports in the *Times* suggested that in 1962 the lowest paid national journalists were earning approximately 175 percent of average earnings. Our Labour correspondent, 'Journalists Press Pay Claim', *Times*, 13 April 1962; Clark, 'What Were the British Earnings and Prices Then? (New Series)'.

<sup>63</sup> The Astors at the *Times*; Viscount Kemsley and Roy Thomson (ownership changed hands in 1959) at the *Sunday Times*; Seymour Berry (later Lord Hartwell and son of Lord Camrose who had owned it since 1927) at the *Daily Telegraph*; the Rothermere family at the *Daily Mail*; and Lord Beaverbrook at the *Daily Express*. See: Curran and Seaton, *Power without Responsibility: Press, Broadcasting and the Internet in Britain*, 67; Roy Greenslade, *Press Gang: How Newspapers Make*



interests were clearly better served by Conservative tax policies and they therefore had an incentive to encourage their papers to endorse Conservative messaging on taxation. That this may have been a factor is perhaps supported by the fact that the *Herald* and *Guardian* were the only national papers examined here that were not owned or controlled by wealthy families, and they were also the only papers to state that there was popular opposition to taxation.<sup>64</sup> However, the number of discussions of popular attitudes to tax was so small compared to 1949-50 that the general picture is clearly one of decline across the range of papers studied, regardless of ownership.

A final possibility is that journalists had evidence suggesting that attitudes to taxation had changed. Opinion research was not extensive or methodologically rigorous in this period. Perhaps the most reliable survey evidence on attitudes to tax had been produced by the GSS for the Royal Commission on the Taxation of Profits and Income, published in 1954.<sup>65</sup> This did not suggest widespread

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*Profits from Propaganda* (London: Pan, 2004), 108-110; Seymour-Ure, *The British Press and Broadcasting since 1945* 32-44; 'Lord Astor of Hever Is Dead; Published the Times of London', *New York Times*, 20 July 1971; 'Lord Hartwell', *Daily Telegraph*, 4 April 2001.

<sup>64</sup> The *Observer* was owned by the Astor family and edited by David Astor from 1948 to 1975 and the *Mirror*, although it had no controlling shareholder after 1931, when Lord Rothermere sold his controlling share, was heavily influenced by its chairman Cecil King, Rothermere's nephew. See: Curran and Seaton, *Power without Responsibility: Press, Broadcasting and the Internet in Britain*, 32, 39, 49-51, 86-87; Seymour-Ure, *The British Press and Broadcasting since 1945* 36-37; Thomas, *Popular Newspapers, the Labour Party and British Politics* 21-24, 45; Huw Richards, *The Bloody Circus: The Daily Herald and the Left* (London: Pluto Press, 1997); 'History of the Observer: A Brief History of the Observer Newspaper', *Guardian*, 6 June 2002; 'Key Moments in the Observer's History - a Timeline', *Guardian*, 7 November 2017; 'History of the Guardian: A Brief History of the Guardian Newspaper', *Guardian*, 11 December 2017; 'Key Moments in the Guardian's History: A Timeline', *Guardian*, 16 November 2017.

<sup>65</sup> The GSS was the post-war successor to the Wartime Social Survey (WSS), which set up in 1940 as part of the Ministry of Information to monitor wartime morale and evaluate government programmes. The WSS's attempts to start opinion polling were, however, essentially thwarted by a press and parliamentary

opposition to the level or structure of taxation, although the questions on attitudes to tax were limited.<sup>66</sup> It could have contributed to an idea that people were not concerned about taxation. However, the results do not seem to have been widely reported; only one press report was found, in the *Guardian*, and that did not mention the findings on attitudes to PAYE.<sup>67</sup> Polling reported during the 1959 election also suggested that tax was not a major concern.<sup>68</sup> However, polls had shown broadly the same thing during the 1950 election and this had not prevented the papers from extensively focusing on popular opposition.<sup>69</sup>

Press coverage of taxation and popular attitudes to tax had changed significantly by the 1959 election. Complaints about tax levels had declined drastically, appearing almost exclusively in relation to the threat of a tax rises under a Labour government. Representations of popular opposition to tax had also almost entirely disappeared. This was a major shift since 1949-50. Although effective income tax levels for the majority had not fallen, headline rates had been reduced, and effective rates had declined for those on higher incomes. Lack of

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backlash against undemocratic government intrusion. The GSS's survey work expanded through the 1940s but it was also criticised after the war as allowing public money to be spent for party-political aims and both Labour and the Conservatives progressively cut its budget up to 1970. See for example: Beers, 'Whose Opinion?: Changing Attitudes Towards Opinion Polling in British Politics, 1937-1964'; Louis Moss, *The Government Social Survey: A History* (London: HMSO, 1991); Savage, *Identities and Social Change in Britain since 1940: The Politics of Method* 187-213.

<sup>66</sup> 'Royal Commission on the Taxation of Profits and Income. Second Report', 91-124.

<sup>67</sup> 'Income Tax No Deterrent to Hard Work: "Carrots" Are Better Understood', *Manchester Guardian*, 28 April 1954.

<sup>68</sup> 'This Is the Top Election Issue', *Daily Express*, 1 October 1959.

<sup>69</sup> Our parliamentary correspondent, 'Party Leaders' Final Efforts in Constituencies', *Times*, 22 February 1950; Our political correspondent, 'Parties' Final Election Pleas', *Daily Telegraph*, 22 February 1950; Our parliamentary correspondent, 'Tories Focus on Taxes', *Financial Times*, 22 February 1950.

information about effective tax rates and a potential decline in their own, and contacts', tax liabilities could have supported the idea that tax levels had fallen and opposition decreased. This did align neatly with the interests of most of the papers' owners, but the shift seems too extensive to have been purely the result of owners' preferences. The available evidence is insufficient to determine the cause of this shift, but the disappearance of representations of popular opposition does not appear to have been the result of any formal evidence that popular attitudes had changed.

### **Political representations of popular attitudes to tax around the 1959 election**

Press coverage could also have been following politicians' statements about taxation and popular attitudes. It is logical that the Conservatives would not have been arguing that taxes were currently far too high after eight years in power. Their manifesto promised to reduce the burden of taxation as far as possible, but Conservative politicians' comments in the press were limited to statements that they had cut taxes in the past and Labour would increase them (see image 2 for an example of their election advertising).<sup>70</sup> However, Gaitskell argued numerous times during the election campaign that taxes on earned income were too heavy. These comments were reported, but did not change the content of the papers' opinion pieces, editorials and articles.<sup>71</sup> While it seems plausible that the

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<sup>70</sup> See for example: Walter Terry and Ronald Camp, 'Now-Tory 5-Year Plan', *Daily Mail*, 12 September 1959; Douglas Clark, 'Never So Sound - Premier', *Daily Express*, 12 September 1959; 'Conservative Plan for Next Five Years', *Times*, 12 September 1959; 'Labour Plan "Would Cost an Extra £1,000m. A Year"', *Times*, 22 September 1959; Francis Cassavetti, 'I Accuse Gaitskell', *Daily Express*, 1 October 1959.

<sup>71</sup> See for example: Our special correspondents, 'Mr. Gaitskell on "What We Stand

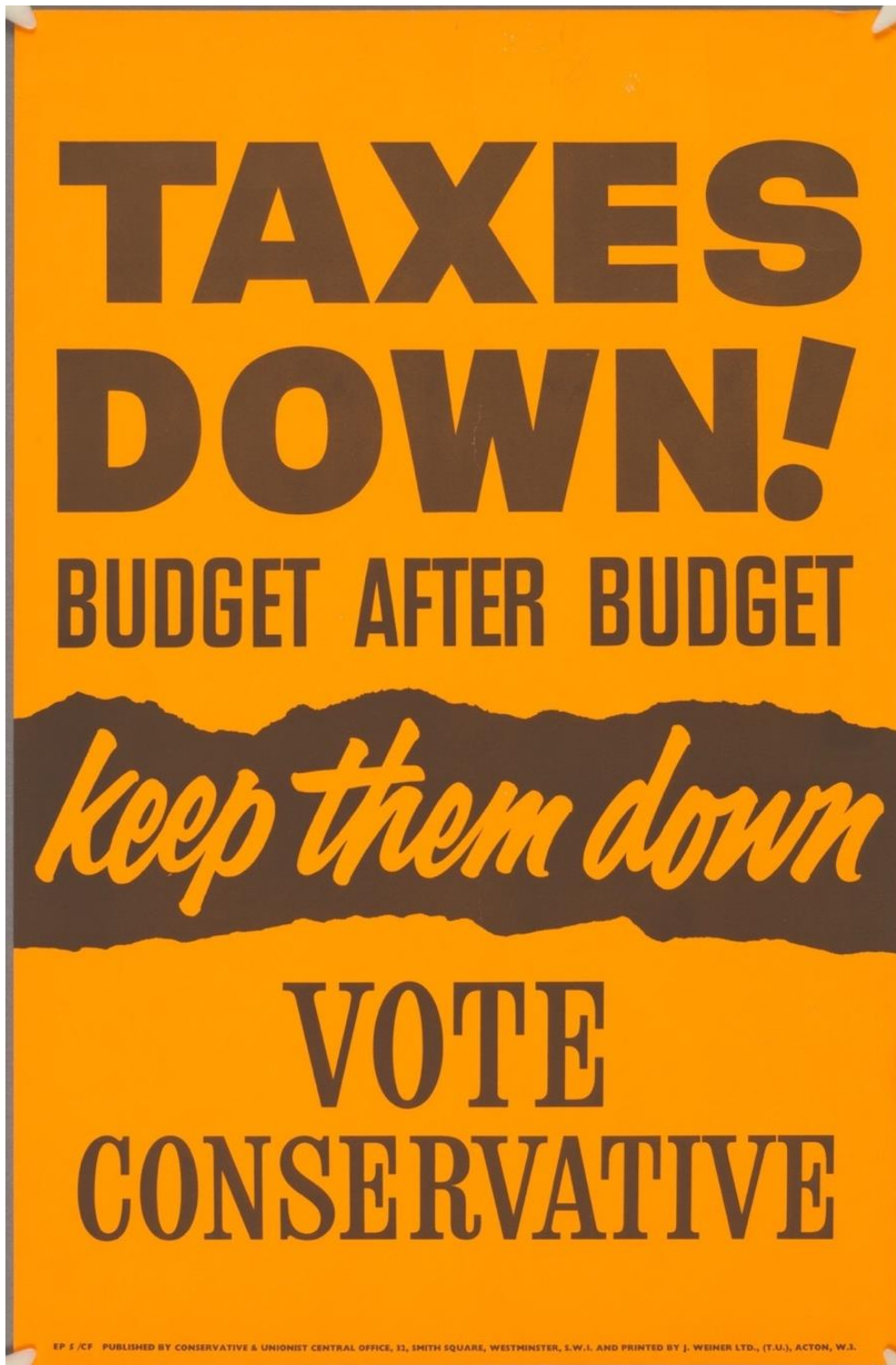
right-leaning papers would have followed the Conservative party's lead on taxes, the shift also appears in the left-leaning papers studied, despite Labour's comments.<sup>72</sup> It does not appear, therefore, that politicians' statements entirely explain the disappearance from press reporting of the argument that tax was overly heavy.

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for in Vital Hour", Times, 10 September 1959; Evans, 'If Labour Wins ... There Must Be No 'Dictation' Gaitskell Warns T. U. C', Daily Express, 11 September 1959; Douglas Clark, 'Eight Days to Polling Day and the Independent Express Gets All-Important Answers from the Men Chasing Your Vote...', *ibid.*, 30 September.

<sup>72</sup> See for example: Trevor Evans, 'If Labour Wins ... There Must Be No 'Dictation' Gaitskell Warns T. U. C', *ibid.*, 11 September; Our special correspondents, 'Mr. Gaitskell on "What We Stand for in Vital Hour"', Times, 10 September 1959.

Image 2: Conservative election poster, 1959



Source: Oxford, Bodleian Library POSTER 1959-17: <https://digital.bodleian.ox.ac.uk/objects/b59782f5-8be9-4362-8d54-0ef78e4990f0>.

The change in press discussions of popular attitudes to tax was not clearly mirrored in the political parties, TUC, or FBI in 1959 either. Their comments showed little change compared to 1949-50. Conservative politicians and researchers seem still to have believed that people thought taxation was too high. In late 1959 a crossed-out section in a draft on tax policy suggested they should look into how 'it could be made clear that the tax burden is not as heavy as is often supposed'.<sup>73</sup> Robert Hall, director of the economic section of the Cabinet Office, also reported in his diaries that the chancellor, Derick Heathcoat Amory, was 'extremely depressed' after the 1959 budget because it had 'not made the Government more popular'. Hall suggested that 'he did not allow for the fact that when everyone *expects* tax reductions, you don't get much thanks', implying that the chancellor expected tax cuts to be popular.<sup>74</sup> Finally, a report on tax policy in January 1960 stated that an increase in taxation would be

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<sup>73</sup> 'Taxation Policy. Fourth Draft, 14 December 1959', CRD 3/7/26/1, (Conservative Party Archive, Oxford, Bodleian Library), 1959.

<sup>74</sup> R. L. Hall, *The Robert Hall Diaries 1954-1961*, ed. Alec Cairncross (London: Unwin Hyman, 1990), 196-197. Robert Lowe Hall, Baron Roberthall (1901-1988) was an economist and civil servant. In 1939 he joined the Ministry of Supply and in 1947 took over from James Meade as director of the economic section of the Cabinet Office. He remained in that post until April 1961 exercising significant influence on economic policy. Hall returned to Oxford in 1961 although he remained a member of the Commonwealth Economic Committee until 1967 and was chairman of the executive committee of the National Institute of Economic and Social Research from 1962 to 1970. In 1969 he was made a Baron. See: Alec Cairncross, 'Hall, Robert Lowe, Baron Roberthall (1901-1988)', *Oxford Dictionary of National Biography*, Oxford University Press, 2004, accessed on: 18 December at <https://doi.org/10.1093/ref:odnb/39881>. Derick Heathcoat Amory, first Viscount Amory (1899-1981) was chancellor from 1958 to 1960. After Eton and Oxford he joined his family's textile business but in 1945 replaced a cousin killed in action as Conservative MP for Tiverton. Amory was unexpectedly promoted to minister of state for pensions in 1951, prompting him to clarify that Churchill wanted him and not Julian Amery. After a short period as minister of state at the Board of Trade (1953-4) and as the minister of agriculture fisheries and food (1954-8) he was promoted to chancellor in 1958 on the resignation of Thorneycroft. He retired in 1960, surprising some who had seen him as a potential successor to Macmillan. See: John Ramsden, 'Amory, Derick Heathcoat, First Viscount Amory (1899-1981)', *ibid.* 2011, accessed on: 5 February at <https://doi.org/10.1093/ref:odnb/30760>.

'most unfortunate' and 'undermine the whole of our argument from prosperity'.<sup>75</sup>

However, Conservative politicians also continued to express concern about perceptions of fairness and assumed that the cost of living was an equally, or more, important issue.<sup>76</sup> The former Financial Secretary Sir Jocelyn Simon suggested just after the 1959 election that they would probably have to accompany any cut in surtax with a tax on short-term capital gains, stating:

The ordinary working man cannot understand why his overtime earnings should attract the full standard rate of tax, while a successful stock exchange speculation should escape tax free.<sup>77</sup>

The Financial Secretary, Edward Boyle, agreed.<sup>78</sup> The 1960 policy

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<sup>75</sup> 'Taxation Policy 1960 and After. Fifth Draft, 18 January 1960', CRD 3/7/26/1, (Conservative Party Archive, Oxford, Bodleian Library), 1960.

<sup>76</sup> See for example: 'The 1960 Budget: Note by the Former Financial Secretary (Sir Jocelyn Simon), 21st October 1959'. The National Archives (TNA) T 171/506, 1959; 'Mr. Simon's Paper on the 1960 Budget: Note by Edward Boyle, Financial Secretary, 29 October 1959'. The National Archives (TNA) T 171/506, 1959; 'Memorandum from David Dear to Michael Fraser, 9 October 1958', CRD 2/21/5, (Conservative Party Archive, Oxford, Bodleian Library), 1958; 'Taxation Policy 1960 and After. Fifth Draft, 18 January 1960', CRD 3/7/26/1, Conservative Party Archive, 1960.

<sup>77</sup> 'The 1960 Budget: Note by the Former Financial Secretary (Sir Jocelyn Simon), 21st October 1959'. T 171/506, 1959. Jocelyn Edward Salis [Jack] Simon, Baron Simon of Glaisdale (1911-2006) was a Conservative politician and judge. Educated at Gresham's School and then Oxford, he passed the bar in 1934. He was elected MP for Middlesbrough West in 1951 taking the seat from Labour. Simon was quickly appointed parliamentary private secretary to the attorney-general, and then parliamentary under-secretary of state at the Home Office in 1957. A year later he was appointed financial secretary to the Treasury, replacing Enoch Powell. He held this post for a short time before being appointed solicitor-general in 1959. He left politics in 1962. See: S. M. Cretny, 'Simon, Jocelyn Edward Salis [Jack], Baron Simon of Glaisdale (1911-2006)', Oxford Dictionary of National Biography, Oxford University Press, 2010, accessed on: 17 January at <https://doi.org/10.1093/ref:odnb/97207>.

<sup>78</sup> 'Mr. Simon's Paper on the 1960 Budget: Note by Edward Boyle, Financial Secretary, 29 October 1959'. T 171/506, 1959. Edward Charles Gurney Boyle, Baron Boyle of Handsworth (1923-1981) was a Conservative politician. After Eton and Oxford he served as a temporary civil servant at the Foreign Office during the war before returning to Oxford to finish his degree having already succeeded his father as baronet. He was a close friend of Edward Heath's. While still an undergraduate at Oxford Boyle contested and lost the Birmingham seat of Perry

report also stated that 'Public opinion polls repeatedly show that the cost of living is far [sic] the most important political issue'.<sup>79</sup>

As demonstrated by this comment, the Conservative party continued to consult surveys and more informal evidence of popular attitudes around 1959.<sup>80</sup> In 1958, multiple letters were filed from individuals and party activists stating that they or others felt that taxes were too high.<sup>81</sup> The Manchester Conservative Association forwarded a letter from the managing director of a large Manchester company in August 1958, which stated that the Conservative party had let industry down, that they were over-taxed, and the 1958 reforms had increased taxes on their profits as well.<sup>82</sup> A report on the Rochdale by-election in

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Barr in 1950 but won Handsworth in a by-election in November 1950. He was appointed parliamentary private secretary to the under-secretary for air in 1951, the parliamentary secretary at the Ministry of Supply in 1954 and then economic secretary to the Treasury in 1955. He resigned in protest over Suez in November 1956. In 1959 he returned to the Treasury as financial secretary but left to become minister of education in 1962. He retired from the Commons in 1969 and became vice-chancellor of the University of Leeds, sitting as a cross-bencher in the House of Lords from 1970. See: John Ramsden, 'Boyle, Edward Charles Gurney, Baron Boyle of Handsworth (1923–1981)', *Oxford Dictionary of National Biography*, Oxford University Press, 2009, accessed on: 18 December at <https://doi.org/10.1093/ref:odnb/30844>.

<sup>79</sup> 'Taxation Policy 1960 and After. Fifth Draft, 18 January 1960', CRD 3/7/26/1, Conservative Party Archive, 1960.

<sup>80</sup> See for example: National Opinion Polls, 'An Analysis of the Voting in the Rochdale by-Election', CRD 2/21/5, (Conservative Party Archive, Oxford, Bodleian Library), 1958; 'Monthly Summary of Reports on Public Opinion. February 1959', CCO 4/8/337, (Conservative Party Archive, Oxford, Bodleian Library), 1959; 'Monthly Summary of Reports on Public Opinion. July 1959', CCO 4/8/336, (Conservative Party Archive, Oxford, Bodleian Library), 1959.

<sup>81</sup> See for example: 'Correspondence with E Kaye, April-June 1958', CCO 4/8/362, (Conservative Party Archive, Oxford, Bodleian Library), 1958; 'Correspondence with G L Hutt, June-July 1958', CCO 4/8/338, (Conservative Party Archive, Oxford, Bodleian Library), 1958; 'Letter from Michael Johnson to Sir Francis Gidlow Jackson, City of Manchester Conservative Association, 13 August 1958', CCO 4/8/362, (Conservative Party Archive, Oxford, Bodleian Library), 1958; 'Correspondence with A Beaumont-Dark, February-March 1958', CCO 4/7/425, (Conservative Party Archive, Oxford, Bodleian Library), 1958.

<sup>82</sup> 'Letter from Sir Francis Gidlow Jackson, City of Manchester Conservative Association, to Lord Hailsham, 15 August 1958', CCO 4/8/362, (Conservative Party Archive, Oxford, Bodleian Library), 1958; 'Letter from Michael Johnson to Sir



1958, however, found that the cost of living was by far the most important reason people gave for their voting behaviour, while the 'level of taxation' was near the bottom of the list. The report also stated that:

As is normally found in public opinion work, the electorate were in favour of spending more on some items of public expenditure and at the same time were in favour of reducing taxation.<sup>83</sup>

Internal Conservative polling suggested that tax cuts were popular but so were services, and that taxation was not a particularly important issue for voters. This was very similar to what their research had shown around 1950.<sup>84</sup>

The Conservative Research Department did not seem convinced that tax had lost Labour the election either, although they did think that Labour's promise not to increase taxes was a tactical error.<sup>85</sup> James Douglas thought the Labour promises on taxation had been 'crazy' and that they had 'panicked'. However, he also argued that attacking Labour on the cost of their policies had been dangerous as it potentially undermined their argument on prosperity — if the country was so prosperous, why couldn't it afford increased spending?<sup>86</sup> A

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Francis Gidlow Jackson, City of Manchester Conservative Association, 13 August 1958', CCO 4/8/362, Conservative Party Archive, 1958.

<sup>83</sup> National Opinion Polls, 'An Analysis of the Voting in the Rochdale by-Election', CRD 2/21/5, Conservative Party Archive, 1958.

<sup>84</sup> See for example: 'Conservative Central Office: Public Opinion Summary No. 13. January 1950', CCO 4/3/249, Conservative Party Archive, 1950; 'Public Opinion Research Department. General Election Intelligence Bulletin', CCO 4/3/250, Conservative Party Archive, 1950; 'Public Opinion Research Department: Reasons for Change in Voting Intention and Other Points of Most Appeal to the Electorate', CCO 4/3/249, Conservative Party Archive, 1950; 'Conservative Central Office: Public Opinion Summary No. 15. April 1950', CCO 4/3/249, Conservative Party Archive, 1950.

<sup>85</sup> James Douglas, 'Preliminary Views on Campaign', CRD 2/48/72, (Conservative Party Archive, Oxford, Bodleian Library), 1959; Michael Fraser, 'Conservative Research Department. Report on General Election, 1959', CRD 2/48/72, (Conservative Party Archive, Oxford, Bodleian Library), 1959.

<sup>86</sup> James Alexandre Thomas Douglas (1919-2004) joined the CRD in 1951 and served as director from 1970 to 1974. He was a founder member of the

few weeks later Douglas argued that they had won the election almost entirely because Labour had failed to shake their 'bogeyman' image.<sup>87</sup> Michael Fraser's CRD report similarly played down the importance of taxation in the overall result, although, again, he thought it had been a good point for the Conservatives.<sup>88</sup> The CRD assessment of the reasons for their 1959 victory was generally that Labour's tax promises had been a mistake but largely unimportant compared to broader socio-economic trends which were shrinking Labour's natural base.<sup>89</sup> Overall, Conservative conversations about popular attitudes to tax in 1959 were very similar to those in 1949-50, despite the changes in their external statements about the levels of

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Consumers' Association and helped to launch *Which?* magazine. In the research department he particularly promoted the use of polling. He was married to the influential anthropologist Mary Douglas. See: 'James Douglas', *Daily Telegraph*, 5 October 2004; 'James Douglas', *Times*, 28 September 2004; Richard Fardon, 'Douglas [Née Tew], Dame (Margaret) Mary (1921–2007)', *Oxford Dictionary of National Biography*, Oxford University Press, 2011, accessed on: 27 April at <https://doi.org/10.1093/ref:odnb/98779>.

<sup>87</sup> 'Memorandum from James Douglas to Michael Fraser, 22 October 1959', CRD 2/48/72, (Conservative Party Archive, Oxford, Bodleian Library), 1959.

<sup>88</sup> Fraser, 'Conservative Research Department. Report on General Election, 1959', CRD 2/48/72, Conservative Party Archive, 1959. Michael Fraser (1915-1996) joined the CRD at the end of the war in 1946. He became joint director in 1951 and then sole director from 1959-1964, the longest serving research director in Conservative party history. He was made deputy chairman of central office and party organisation in 1964, working closely with Heath. From 1970 he was deputy chairman of central office, chairman of the research department, and chairman of the advisory group on policy. He left Conservative Central Office when Thatcher was appointed leader in 1975. He was a One Nation Conservative and did not consider politics a suitable occupation for women. The research department declined in importance after he left and was absorbed into the Conservative Central Office in 1979. See: Dennis Kavanagh, 'Fraser, (Richard) Michael, Baron Fraser of Kilmorack (1915–1996)', *Oxford Dictionary of National Biography*, Oxford University Press, 2018, accessed on: 18 December at <https://doi.org/10.1093/ref:odnb/63161>.

<sup>89</sup> This was an important and popular topic of inquiry in sociology in the early-1960s with the Affluent worker study being the most prominent and influential. See: John H. Goldthorpe et al., 'The Affluent Worker and the Thesis of Embourgeoisement: Some Preliminary Research Findings', *Sociology* 1, no. 1 (1967); Lawrence, 'Class, 'Affluence' and the Study of Everyday Life in Britain, C. 1930–64'; Jon Lawrence, 'Social-Science Encounters and the Negotiation of Difference in Early 1960s England', *History Workshop Journal* 77, no. 1 (2013); Savage, 'Working-Class Identities in the 1960s'.

taxation.

Labour was focusing a significant amount of attention on tax policy before the 1959 election. Two working parties were set up, one focusing on tax avoidance and evasion and the other on profits and income taxation.<sup>90</sup> Whiting suggests that the focus on avoidance and evasion was partly driven by electoral considerations, as it allowed them to unify working- and middle-class voters against those with unearned income who could avoid tax.<sup>91</sup> Key Labour figures do seem to have thought that fairness, particularly in relation to avoidance and evasion, was crucial. The avoidance group's report, written by P C Gordon Walker, argued, for example:

I strongly urge that we feature an attack on tax avoidance in our pre-election and election propaganda ... It would coincide with a widespread feeling that take-over bids, expense accounts, etc. have reached unsavoury proportions.<sup>92</sup>

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<sup>90</sup> 'Working Party on Tax Avoidance and Evasion. Copy of Letter from Mr. A.G. McBain to the Chairman of the Working Party, June 1959', NEC 102 (Labour Party, Labour Party Archive, People's History Museum), 1959; 'Working Party on Tax Avoidance and Evasion. The Problem of Expenses by the Rt. Hon. P.C. Gordon Walker, M.P., July 1959', NEC 102 (Labour Party, Labour Party Archive, People's History Museum), 1959; 'Tax Dodging. Report of the Working Party on Tax Avoidance and Evasion by P.C. Gordon Walker, M.P., August 1959', NEC 102 (Labour Party, Labour Party Archive, People's History Museum), 1959; 'Report of the Working Party on the Shape of Taxation with Particular Reference to the Taxation of Profits, October 1959', NEC 102 (Labour Party, Labour Party Archive, People's History Museum), 1959; Whiting, *The Labour Party and Taxation*, 145-148.

<sup>91</sup> Whiting, *The Labour Party and Taxation*, 145-148.

<sup>92</sup> 'Tax Dodging. Report of the Working Party on Tax Avoidance and Evasion by P.C. Gordon Walker, M.P., August 1959', NEC 102 Labour Party, 1959. Patrick Chrestien Gordon Walker, Baron Gordon Walker (1907-1980) was a Labour politician and author. After failing to be elected as an MP for Oxford in the 1930s and ostracising both the local and national party in the process he left to work for the BBC during the war. He was elected MP for Smethwick in 1945, became parliamentary private secretary to Herbert Morrison in 1946, and then under-secretary of state at the Commonwealth Relations Office in 1947. Gordon Walker was made secretary of state in February 1950. He was a moderniser who supported weakening the links with the trade unions and abandoning nationalisation. Wilson made him shadow foreign secretary when he won the leadership but Gordon Walker lost his seat at the 1964 election and failed to win the safe seat found for him, Leyton, in 1965, resigning as foreign secretary. He

However, it also suggested that fairness could cut both ways:

We must not appear mean and vindictive. We must not underrate the British sense of fairness even towards the rich.<sup>93</sup>

Richard Crossman suggested in April 1959 that public ‘revulsion from a selfish egotistical Budget’ had been a major opportunity for Labour, which they had missed because many Labour MPs instincts on tax were the same as the Conservatives:

Macmillan has made a major psychological and political blunder, completely misjudging the mood and moral sense of the British people ... But the misjudgement on which it was based was, as usual, shared to a large extent by a large number of Labour M.Ps and members of the Shadow Cabinet. One has only to read the speeches made last Tuesday, where Labour Members were speaking off the cuff ... to see that they were enormously impressed by the Budget concessions and only just mentioned the old age pensioners, the sick and the unemployed.<sup>94</sup>

Crossman, of course, had his own stake in Labour’s internal ideological battles. However, key Labour figures did seem to think that tax cuts were popular. Gordon Walker went on to suggest in the avoidance report that a ‘broader official policy of widening the tax-base and lowering marginal rates’ would ‘make more acceptable whatever we do about expenses’.<sup>95</sup> He does not, therefore, seem to have thought concerns about fairness overrode the desire for tax cuts. Barbara Castle also made a strong assertion of popular opposition to income tax in her 1959 conference speech, stating:

And when we try to attack these inequalities through the social services we find that the wage-earners they are designed to help have become their enemy because they have to carry the main burden of financing them

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won Leyton in 1966, which he held until he entered the House of Lords in 1974. See: Robert Pearce, ‘Walker, Patrick Chrestien Gordon, Baron Gordon-Walker (1907–1980)’, *Oxford Dictionary of National Biography*, Oxford University Press, 2008, accessed on: 18 December at <https://doi.org/10.1093/ref:odnb/31161>.

<sup>93</sup> ‘Tax Dodging. Report of the Working Party on Tax Avoidance and Evasion by P.C. Gordon Walker, M.P., August 1959’, NEC 102 Labour Party, 1959.

<sup>94</sup> R. H. S. Crossman, ‘The Backbench Diaries of Richard Crossman’, ed. Janet P. Morgan (London: Book Club Associates, 1981), 745.

<sup>95</sup> ‘Working Party on Tax Avoidance and Evasion. The Problem of Expenses by the Rt. Hon. P.C. Gordon Walker, M.P., July 1959’, NEC 102 Labour Party, 1959.

through P.A.Y.E.<sup>96</sup>

Finally, Crossman also reported in August that he had discussed Labour's pensions scheme with Gaitskell, who had told him:

"I shouldn't worry about morals if I were you. What people want to hear is how little they will pay and how much they will get from our scheme".<sup>97</sup>

Labour's strategy during the 1959 election seemed to combine this mix of tax cuts and fairness. Their manifesto argued that a combination of growth, a capital gains tax, and a crackdown on tax avoidance would pay for increased spending.<sup>98</sup> During the campaign, Gaitskell promised to lift the 'very heavy' burden of taxation on 'those who really earn their money properly, by the sweat of their hands and by their brains'. He was careful to stress that this included professionals.<sup>99</sup> Gaitskell also, of course, promised not to increase income tax. Crossman suggested that this pledge was an attempt to

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<sup>96</sup> Labour Party, 'Report of the Fifty-Eighth Annual Conference of the Labour Party, Blackpool, 1959', (London: Labour Party, 1959). Barbara Anne Castle [nee Betts], Baroness Castle of Blackburn (1910-2002) was an influential Labour politician. After leaving Oxford Betts became propaganda secretary for her local Labour party in Hyde, Manchester while working in a department store. She was a St Pancras borough councillor from 1937 and was drafted into the Ministry of Food as an administrative officer early in the war. In 1945 she was elected MP for Blackburn, by then Barbara Castle instead of Betts. She was the youngest woman in the Commons and a key member of the Bevanite group of MPs. From 1945 to 1951 she was parliamentary private secretary at the Board of Trade. When Labour won the 1964 election Castle was appointed minister for overseas development and then minister for transport before being made first secretary of state and secretary of state for employment and productivity in 1968. There she produced the white paper *In Place of Strife* on incomes policy which caused a storm of protest within both the unions and the Parliamentary Labour Party (PLP). It had to be abandoned severely damaging her reputation. Castle remained an MP until 1979. She served as an MEP from 1979 to 1989 and was leader of the Labour group until 1985. See: Anthony Howard, 'Castle [Née Betts], Barbara Anne, Baroness Castle of Blackburn (1910–2002)', Oxford Dictionary of National Biography, Oxford University Press, 2012, accessed on: 6 January at <https://doi.org/10.1093/ref:odnb/76877>.

<sup>97</sup> Crossman, 'The Backbench Diaries of Richard Crossman', 768-769.

<sup>98</sup> Iain Dale, *Labour Party General Election Manifestos, 1900-1997* (London: Routledge, 2000), 95-96.

<sup>99</sup> Our special correspondents, 'Mr. Gaitskell on "What We Stand for in Vital Hour"', Times, 10 September 1959; Evans, 'If Labour Wins ... There Must Be No 'Dictation' Gaitskell Warns T. U. C', Daily Express, 11 September 1959.

forestall Conservative attacks that Labour was going to increase taxation.<sup>100</sup> He reported that Labour MPs and officials believed at the time that the pledge had been damaging and might have lost them the election, although he thought the purchase tax promise, though apparently accidental, might actually have improved things:

... since ordinary people felt it was quite normal for Labour to reduce purchase tax on essentials, unlike their reaction to our income tax pledge.<sup>101</sup>

He was also personally unsure whether the tax pledges would have a major impact:

I deeply dislike Hugh's behaviour ... On the other hand, nothing I saw in Coventry ... gave me any indication that, on that level, anybody was noticing what was going on!<sup>102</sup>

By October 1959, Crossman thought that the tax promises had been important but at least in part because they had allowed the Conservatives to 'revive all the other fears' about Labour, such as nationalisation and foreign affairs.<sup>103</sup> Press reports and opinion pieces by Labour figures referenced tax but also other issues, including prosperity, the decline of class identification, and nationalisation.<sup>104</sup> The *Herald*, for example, reported that Labour MPs and party agents thought they had lost the election because of prosperity and taxes:

Prosperity - the hire purchase way - won the election for the Tories. People with heavy commitments ... feared that the Labour programme, though good, might be to [sic] ambitious and result in inflationary pressure or higher taxation.<sup>105</sup>

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<sup>100</sup> Crossman, 'The Backbench Diaries of Richard Crossman', 781-782.

<sup>101</sup> Ibid., 783-785.

<sup>102</sup> Ibid.

<sup>103</sup> Ibid., 786-787.

<sup>104</sup> Our political correspondent, 'M.P.s' Views on Labour Defeat', Times, 21 October 1959; Our political correspondent, 'Labour "Alienation of New Working Class"', Times, 23 October 1959; Evans, 'Morgan's Verdict: Secret Report Will Tell All', Daily Express, 26 October 1959.

<sup>105</sup> McWhinnie, 'Never-Never Prosperity' Lost Election', Daily Herald, 27 October 1959.

Gaitskell argued in his 1959 conference speech that taxation was not a factor, suggesting that the key issues were affluence and combating Conservative propaganda, particularly around nationalisation.<sup>106</sup> Given that the income tax pledge was generally viewed as his mistake, Gaitskell did have an incentive to argue that it had not been a factor. In his defence, however, a note on Mark Abrams's post-election survey the following year did not even mention tax, instead discussing the increasing numbers of voters identifying as middle class, home ownership, and nationalisation.<sup>107</sup> In *Must Labour Lose?*, the published version of Abrams's survey, Rita Hinden suggested that Labour had lost because it was seen as a class party, nationalisation was unpopular, and the leadership was seen as weak and divided.<sup>108</sup> In the immediate aftermath of the

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<sup>106</sup> Labour Party, 'Report of the Fifty-Eighth Annual Conference of the Labour Party, Blackpool, 1959'.

<sup>107</sup> 'Home Policy Sub-Committee. A Note on Dr. Abrams' Survey', RD 87 September, (Labour Party, Labour Party Archive, People's History Museum), 1960. Mark Alexander Abrams (1906-1994) was a social scientist who was influential in developing opinion polling and market research techniques. After a period at the Brookings Institute in Washington from 1931 to 1933, he joined the research department of the London Press Exchange a leading advertising agency where in the mid to late 1930s he conducted pioneering work in market research and opinion polling. During the Second World War Abrams worked with the overseas department of the BBC until 1941 when he moved to the psychological warfare board and then the Supreme Headquarters Allied Expeditionary Force conducting surveys on civilian attitudes and morale. In 1946 he founded Research Services Ltd which developed into one of the largest survey research companies in the UK. Abrams remained its managing director and later chairman until 1970. Through the 1950s and 1960s he had strong links with the Labour party and conducted a large proportion of their private polling. See: Michael Warren, 'Abrams, Mark Alexander [Formerly Max Alexander Abramowitz] (1906–1994)', Oxford Dictionary of National Biography, Oxford University Press, 2004, accessed on: 7 January at <https://doi.org/10.1093/ref:odnb/54696>.

<sup>108</sup> Mark Abrams, Richard Rose, and Rita Hinden, *Must Labour Lose?* (Middlesex: Penguin Books, 1960), 100-101. Rita Hinden [nee Gesundheit] (1909-1971) was a journalist and campaigner. Born in South Africa her family emigrated to Palestine in 1927. She moved to England to complete a degree in economics at the LSE in 1928 and moved back and forwards between Palestine and Britain for the next decade until she settled permanently in London with her family, returning to the LSE to do her doctorate. At the same time Hinden became involved with the Fabian society, helping them to formulate their colonial policy and to set up the Fabian Colonial Bureau. In 1945 she was appointed to the Colonial Office's

election it seems that the majority view in the Labour party was that the tax pledges damaged Labour's credibility, but were not the most important factor. Later studies seem to have placed even less emphasis on taxation.

Apart from this post-election work by Abrams, there was, again, little evidence of attempts to access evidence of popular attitudes to tax in the Labour party around 1959. Whiting reports that David Worswick, one of the economists involved in the working party on profits and income taxation, recalled in 1995:

... the decisive moment came when Douglas Jay made a powerful statement to the effect that ordinary people liked to have their tax payments behind them when they thought of spending, not still ahead of them. When an MP invokes the British working man or the people, the professional economist has no comeback, or did not in those days before polls on everything.<sup>109</sup>

Although they had some evidence about popular attitudes in the aftermath of the election, in general, Labour politicians seemed willing to make definite statements about popular attitudes to tax with limited evidence. Overall, their comments were broadly similar to those in 1950 — they assumed widespread popular opposition to tax but also emphasised the importance of fairness.

FBI and TUC representations of popular attitudes were almost non-existent in 1959. In the case of the FBI this was not a marked shift since few comments on popular attitudes were found in 1949-50 either. It was more of a change for the TUC. Ahead of both the 1958

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Economic and Development Council, the Labour party's advisory committee on imperial affairs, and the TUC's Colonial Affairs Committee. She then moved to the Labour party research department and later became editor of *Socialist Commentary*. She was an influential revisionist voice in Labour discussions. See: Patricia M. Pugh, 'Hinden [Née Gesundheit], Rita (1909–1971)', *Oxford Dictionary of National Biography*, Oxford University Press, 2004, accessed on: 5 February at <https://doi.org/10.1093/ref:odnb/59962>.

<sup>109</sup> Whiting, *The Labour Party and Taxation*, 137.



and 1959 budgets, the TUC advocated purchase tax cuts over income tax cuts, supported income tax cuts only for low incomes, and strongly opposed cuts for high incomes, as they had in 1949-50.<sup>110</sup> However, no TUC representations of popular, or their members', attitudes to tax were found.

This does not seem to have been a response to changing attitudes among their membership; the TUC continued to receive letters from individuals, unions, and councils complaining about the level of taxation and advocating tax cuts.<sup>111</sup> Most TUC references to popular attitudes to tax occurred in relation to wage restraint in 1949-50. The decline in representations of popular attitudes to tax may, therefore, have been primarily a strategic decision in relation to wage restraint. A memo from civil servant Robert Hall in August 1960 suggested he had little faith in the TUC's ability to deliver wage restraint:

The T.U.C. always tell us how important it is to lower prices, including purchase tax reductions ... But they have never been in a position to promise anything in return for stable prices, even if the Government had been able and willing to offer these.<sup>112</sup>

On the other hand, Daunton suggests the Conservatives became more concerned about wage restraint after the 1958 resignation of Peter Thorneycroft as chancellor.<sup>113</sup> TUC arguments about attitudes

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<sup>110</sup> 'Press Release on 1958 Budget, 26 February 1958', MSS.292 410.2/3, (TUC, MRC), 1958; 'Trades Union Congress: Statement on the 1958 Budget, 13th May 1958', MSS.292 410.2/3, (TUC, MRC), 1958; 'Trades Union Congress: The Economic Situation and the 1959 Budget. Econ. Ctee 5/8. 11th February 1959', MSS.292 410.2/3, (TUC, Modern Records Centre, University of Warwick), 1959; 'Press Release on 1959 Budget, 8 April 1959', MSS.292 410.2/3, (TUC, Modern Records Centre, University of Warwick), 1959.

<sup>111</sup> See for example: 'Letter from F L Haxell, Electrical Trades Union to Vincent Tewson, 20 October 1958', MSS 292 411.1/3, (TUC, MRC), 1958; 'Letter from W H Tooes to L Murray, 15 January 1959', MSS 292 411/2, (TUC, MRC), 1959; 'Letter from P R Switzer, Southport Trades Council, 17 April 1959', MSS 292 410.2/3, (TUC, MRC), 1959.

<sup>112</sup> 'Memorandum from Robert Hall to Frank Lee, 30th August 1960'. The National Archives (TNA) T 230/590, 1960.

<sup>113</sup> Daunton, *Just Taxes*, 241n. See also: Whiting, *The Labour Party and Taxation*,

to tax and wage restraint could therefore have declined as a result of either a lack of receptivity to those arguments, or because they believed there was already sufficient concern about wage restraint and they did not need to make explicit links with their members' attitudes. However, with so few comments in either period, this could also simply be natural variation and it is hard to draw any firm conclusions. The TUC's policy positions did not seem to have changed significantly, nor did communications from their members suggest any change in their attitudes to tax.

Labour and Conservative politicians and researchers continued to assume popular opposition to tax increases, although again with a significant emphasis on fairness and an awareness that the cost of living was potentially a more important issue. TUC and FBI discussions of popular attitudes to tax had, perhaps, slightly declined, but they were also very limited in 1949-50 so it is hard to say whether this marked a real shift. Unlike in the national press coverage, discussions of popular attitudes to tax in the other organisations studied here did not seem to have changed significantly by 1959 compared to 1949-50.

### **Changing perceptions of popular attitudes to tax around the 1961 budget**

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155. George Edward Peter Thorneycroft (1909-1994) was a barrister and Conservative politician. He was elected MP for Stafford in 1938 and then Monmouth in 1945. He was president of the Board of Trade from 1951 to 1957, chancellor of the exchequer 1957-1958, minister of aviation 1960-1962, and minister of defence 1962 to 1964. He served as shadow home secretary from 1964 to 1966. In 1966 he was made a peer, later serving as chairman of the party from 1975 to 1981. See: Daunton, *Just Taxes*, 233n; Alan Howarth, 'Obituary: Lord Thorneycroft', *Independent*, 5 June 1994.

There were, however, some signs of change in ideas about popular attitudes to tax in the Conservative party and, to a lesser extent, the civil service around the 1961 budget. Lowe states that Conservative Research Department polling in the early 1960s suggested support for higher taxes over spending cuts among not just trade unionists but also the floating voters that their electoral strategy was targeting. He argues that this ‘transformed thinking within the CRD’ and states:

Tax cuts were dropped as a policy priority for the first time in 1960 and replaced a year later by “adequacy of services”.<sup>114</sup>

Key figures within the CRD did start to argue that people were now more concerned about services than tax cuts in late 1961.<sup>115</sup> This shift seems to have happened fairly quickly. In August 1960 the Taxation Policy Committee’s report argued:

One day, of course, we may reach a position where it would be foolish to expect any further reduction in the proportion of the national income taken in taxation. But there is still a widespread and not unreasonable feeling, both among our active Party workers and in influential sections of the Press, that we have not yet reached that position; that the burden of taxation is still too high ... While the public and the Party will always accept an occasional standstill Budget with no more than a little grumbling, if the process of tax reduction is not resumed there is likely to be, to say the least, very considerable dissatisfaction among many of our supporters both in the House and throughout the country.<sup>116</sup>

By November 1961, however, the committee’s report ahead of the 1962 budget stated that they realised that ‘for a good many people,

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<sup>114</sup> Lowe, ‘Modernizing Britain’s Welfare State: The Influence of Affluence, 1957-1964’, 44-46.

<sup>115</sup> ‘Taxation Policy 1962. Final Draft, 1 November 1961’, CRD 3/7/26/3, (Conservative Party Archive, Oxford, Bodleian Library), 1961; ‘Taxation 1963, 10 December 1962’, CRD 3/7/26/3, (Conservative Party Archive, Oxford, Bodleian Library), 1962; ‘Letter from Brendon Sewill to James Douglas, 27 October 1961’, CRD 3/7/26/3, (Conservative Party Archive, Oxford, Bodleian Library), 1961.

<sup>116</sup> ‘Taxation Policy Committee. Draft Report, 30 August 1960’, CRD 3/7/26/2, (Conservative Party Archive, Oxford, Bodleian Library), 1960. It is also interesting that they seemed concerned about journalists’ attitudes given the coverage of the 1959 election. This could suggest that the press coverage in 1959 was an anomaly or that the press was more critical of the Conservative government’s tax policy outside election campaigns.

the urgency has gone out of tax reduction'.<sup>117</sup> A month earlier

Brendon Sewill had written even more clearly to James Douglas:

I think most people are now much less worried about taxation and much more worried about the adequacy of the public services and expenditure ...<sup>118</sup>

This shift seems to have been significant and rapid — Conservative researchers appear to have moved from assuming significant opposition to taxation to arguing that people cared more about spending than tax cuts within the space of a year.

Party conference reports do not indicate that this shift was driven by changing attitudes in the Conservative grassroots; there had been numerous resolutions calling for tax cuts through the 1950s and these continued into the early 1960s.<sup>119</sup> It is possible, however, that Conservative politicians' and researchers' social circles may have

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<sup>117</sup> 'Taxation Policy 1962. Final Draft, 1 November 1961', CRD 3/7/26/3, Conservative Party Archive, 1961. Their report ahead of the 1963 budget made the point even more strongly: 'Taxation 1963, 10 December 1962', CRD 3/7/26/3, Conservative Party Archive, 1962.

<sup>118</sup> 'Letter from Brendon Sewill to James Douglas, 27 October 1961', CRD 3/7/26/3, Conservative Party Archive, 1961. Brendon Sewill joined the Conservative Research Department in 1952, was head of the Economic Section from 1959 to 1964 and director from 1965 to 1970. From 1970 to 1974 he was special assistant to the chancellor of the exchequer. He appears to have had some links to the Institute of Economic Affairs (IEA); Sewill wrote a book published by the organisation with Ralph Harris in 1975. See: Brendon Sewill, 'Reflections on the Demise of Full Employment', *Contemporary Record* 9, no. 3 (1995): 1n; Arnold Beichman, 'The Conservative Research Department: The Care and Feeding of Future British Political Elites', *Journal of British Studies* 13, no. 2 (1974): 110n; Ralph Harris and Brendon Sewill, 'British Economic Policy, 1970-74: Two Views', (London: Institute of Economic Affairs, 1975).

<sup>119</sup> See for example: Conservative Party, '76th Annual Conference Llandudno', (London: National Union of Conservative and Unionist Associations, 1956), 69-76; Conservative Party, '77th Annual Conference Brighton', (London: National Union of Conservative and Unionist Associations, 1957), 39-44; Conservative Party, '78th Annual Conference Blackpool', (London: National Union of Conservative and Unionist Associations, 1958), 38-45; Conservative Party, '79th Annual Conference Scarborough', (London: National Union of Conservative and Unionist Associations, 1960), 88-105; Conservative Party, '80th Annual Conference Brighton', (London: National Union of Conservative and Unionist Associations, 1961), 77-82; Conservative Party, '81st Annual Conference Llandudno', (London: National Union of Conservative and Unionist Associations, 1962), 96-103.

been a factor. Like journalists, their social contacts were likely to include many people whose effective, and headline, tax liabilities had declined in 1959. This could have reinforced perceptions that opposition to the level of taxation had decreased. It is not, however, clear, why this change would have occurred in 1961, when effective income tax liabilities for the wealthy seem to have started to rise again slightly.

There is more evidence that this shift might have been based on polling, as Lowe argues. Some of the limited polling available did seem to show a willingness to pay higher taxes for increased spending.<sup>120</sup> A psephology group was set up in 1960 to look into opinion research and touched on taxation. The first report of the group's work stated that young voters were prepared to pay more taxes for services:

... this age group even more than its elders wants to see more money spent ... They are prepared to see higher taxation to pay for these things.<sup>121</sup>

The psephology group also met with Mark Abrams in 1960 to discuss a recent survey he had conducted for *Socialist Commentary*. This suggested significant support for spending increases, although Abrams stated that this could be a result of the small sample size.<sup>122</sup> A CRD note on the Abrams survey also did not seem overly impressed by its methodology.<sup>123</sup>

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<sup>120</sup> The Data Archive, 'Database of Selected British Gallup Opinion Polls, 1958-1991'.

<sup>121</sup> 'First Report by the Psephology Group to the Chairman of the Conservative Party Organisation, 15th October 1960', CRD 2/21/6, (Conservative Party Archive, Oxford, Bodleian Library), 1960. cited in Taylor, "The Record of the 1950s Is Irrelevant": The Conservative Party, Electoral Strategy and Opinion Research, 1945-64', 96.

<sup>122</sup> 'Psephology Group: Minutes of the 7th Meeting Fo the Psephology Group Held in Mr. Butler's Room on Monday, 18th July, at 3.30 p.m.', CRD 2/21/6, (Conservative Party Archive, Oxford, Bodleian Library), 1960.

<sup>123</sup> 'Dr Mark Abrams: Why Labour Has Lost Elections. Comments', CRD 2/21/6,

It is not clear that polling was showing any significant difference in attitudes to tax compared to 1949-50 — the psephology group note from 1963 emphasised how little those issues which people considered important seemed to have changed through the 1950s.<sup>124</sup> Lockwood suggests that the CRD started giving increasing weight to polling evidence as Conservative support declined from 1961.<sup>125</sup> This could suggest that the shift was that key figures within the CRD were paying more attention to polling by 1961 rather than that the findings of that polling had changed significantly. It is hard to determine conclusively whether polling drove this change in Conservative ideas because CRD comments about popular attitudes to tax did not reference polling or any other evidence. If it was driven by polling it seems to have been the result of changes in the party's use of survey evidence, rather than any clear shift in what it suggested about popular attitudes to tax.

One civil servant was making similar comments about changing popular attitudes to tax. Assistant secretary to the Treasury David Butt argued in two memos in January 1961 that as the country got richer people were happy to pay more for services.<sup>126</sup> In the second

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(Conservative Party Archive, Oxford, Bodleian Library), 1960.

<sup>124</sup> 'Psephology Report Reviewed in the Light of Current (March 1963) Conditions', CRD 2/21/6, (Conservative Party Archive, Oxford, Bodleian Library), 1963.

<sup>125</sup> Lockwood, 'Action Not Words': The Conservative Party, Public Opinion and 'Scientific' Politics, C.1945-70'.

<sup>126</sup> 'Memorandum from D M B Butt to R Clarke, 2 January 1961'. The National Archives (TNA) T 298/65, 1961; 'Memorandum from D M B Butt to R Clarke, 12 January 1961'. The National Archives (TNA) T 298/65, 1961. David Miles Bensusan-Butt, (1914-1994) was an economist and civil servant. He studied under Keynes at Cambridge before being recruited as private secretary to Professor F A Lindemann (later Viscount Cherwell), personal assistant to Churchill in the War Cabinet in 1938. His work on the inaccuracy of aerial bombing was considered particularly important. After the war he worked in the Economic Section of the Cabinet Office (which later moved to the Treasury) until 1962, when he left the civil

he stated, for example:

My instinct is that we and Ministers will get in a mess if we don't accept that the public wants some services to expand as the economy expands and doesn't mind paying.<sup>127</sup>

Butt provided no evidence for his arguments and it is unclear where this idea originated. He made these arguments significantly before they appeared in Conservative conversations. However, it is difficult to assess whether his arguments contributed to the shift in CRD views as no evidence of them being discussed was found. His were also the only civil service comments making this argument found around 1961.

The far clearer message from civil servants to Conservative ministers around the 1961 budget was that they should be concerned about perceptions of fairness, again in terms of equal treatment. Civil servants on the Budget Committee agreed with the argument that tax cuts were needed to stimulate incentives and supported the priority placed on surtax reductions ahead of the 1961 budget. They repeatedly stressed, however, that surtax cuts would need to be offset by either cuts for low-income taxpayers or increases on companies or high earners. The committee favoured the introduction of a capital gains tax, which they believed would be both popular, fair, and efficient, though they accepted Chancellor Selwyn Lloyd's argument that it was both administratively and politically impossible.<sup>128</sup> The committee members seemed to get increasingly

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service. See: Simon Shorvon, 'Obituary: David Bensusan-Butt', *Independent*, 5 April 1994.

<sup>127</sup> 'Memorandum from D M B Butt to R Clarke, 12 January 1961'. T 298/65, 1961.

<sup>128</sup> 'Budget Committee: Minutes of a Meeting Held in Sir Frank Lee's Room at 3 p.m. on Wednesday, 15th June 1960'. The National Archives (TNA) T 171/515, 1960; 'Budget Committee: Minutes of a Meeting Held in Sir Frank Lee's Room at 10 a.m. on Thursday, 22nd September 1960'. The National Archives (TNA) T 171/515, 1960; 'Budget Committee: Minutes of a Meeting Held in Sir Frank Lee's Room at 3 p.m. on Wednesday, 12th October 1960'. The National Archives (TNA)

concerned as it appeared that the chancellor was going to cut surtax without any offsetting measures. One meeting report in March 1961 recorded:

Sir Thomas Padmore said that ... there was a danger that even the Government's supporters would feel that the Chancellor had gone too far if he did as he proposed.<sup>129</sup>

Although Butt argued that people were becoming less concerned about taxation and more concerned about the condition of services, the dominant line coming out of the civil service was that tax reforms would not be acceptable if they were seen as unfair.

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T 171/515, 1960; 'Note of a Discussion at Dinner on the 5th January 1961'. The National Archives (TNA) T 171/515, 1961; 'Budget Committee: Minutes of a Meeting Held in Sir Frank Lee's Room at 4 p.m. on Tuesday, 10th January, 1961'. The National Archives (TNA) T 171/515, 1961; 'Budget Committee: Minutes of a Meeting Held in Sir Frank Lee's Room at 4.15 p.m. on Tuesday, 31st January, 1961'. The National Archives (TNA) T 171/515, 1961; Hall, *The Robert Hall Diaries 1954-1961*, 260-261. The Board of Inland Revenue made similar arguments. See: 'Memorandum by the Board of Inland Revenue: Long-Term Programme of Tax Changes, 28 October 1960'. The National Archives (TNA) T 171/515, 1960. (John) Selwyn Brooke Lloyd, Baron Selwyn-Lloyd (1904-1978) was a barrister and Conservative politician. Initially a Liberal he broke with the party in 1931. In 1944 he received an invitation from the Wirral Conservative Association to stand as their candidate despite not being a member of the Conservative party at the time, and was elected MP for the Wirral at the 1945 election. He was appointed minister of state at the Foreign Office in 1951 and then became minister of defence in April 1955 and foreign secretary in December 1955. In 1960 he was made chancellor but was dismissed in 1962 after several unpopular policy changes including the 1961 budget. Under Lord Home he was made lord privy seal and leader of the House of Commons. He was appointed speaker of the House of Commons in 1971 before moving to the Lords in 1976. See: D. R. Thorpe, 'Lloyd, (John) Selwyn Brooke, Baron Selwyn-Lloyd (1904-1978)', *Oxford Dictionary of National Biography*, Oxford University Press, 2011, accessed on: 18 December at <https://doi.org/10.1093/ref:odnb/31371>.

<sup>129</sup> 'Budget Committee: Minutes of a Meeting Held in Sir Frank Lee's Room at 4.40 p.m. on Monday, 6th March, 1961'. The National Archives (TNA) T 171/515, 1961. See also: 'Note by Sir Frank Lee on the Shape of the Budget, 9 March 1961'. The National Archives (TNA) T 171/515, 1961. Sir Thomas Padmore (1909-1996) was a civil servant. He joined the Inland Revenue in 1931 and transferred to the Treasury in 1934. He was principal private secretary to the chancellor from 1943 to 1945 and was promoted second secretary in the Treasury in 1952 after Churchill had blocked a plan to promote him to cabinet secretary in 1951. Until 1962 he was largely in charge of personnel and management matters before moving to the Ministry of Transport as permanent secretary. See: Geoffrey Wardale, 'Padmore, Sir Thomas (1909-1996)', *Oxford Dictionary of National Biography*, Oxford University Press, 2012, accessed on: 7 January at <https://doi.org/10.1093/ref:odnb/62109>.



Neither Selwyn Lloyd nor the wider Conservative party appear to have been unconcerned about perceptions of equity. Apart from anything else they believed, like Labour, that perceptions of fairness were key to achieving wage restraint.<sup>130</sup> Ahead of the 1961 budget, the CRD recommended surtax cuts but also emphasised that they would be unpopular and should be combined with income tax cuts for low earners.<sup>131</sup> When the Budget Committee argued that the chancellor should reduce the surtax threshold for both earned and unearned income, Selwyn Lloyd stated that he didn't think he could do anything for unearned income after having increased the health stamp and prescription charges.<sup>132</sup>

Despite this, Lloyd's 1961 budget raised the surtax threshold for earned income from £2000 to £4000 and increased various indirect taxes, the NI NHS contribution and NHS charges, as well as the profits tax. It also gave the Chancellor the power to impose a surcharge on Customs and Excise duties and, temporarily, employers' NI contributions to use as an economic regulator.<sup>133</sup> Later

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<sup>130</sup> Whiting, *The Labour Party and Taxation*, 117-118; Daunton, *Just Taxes*, 302-303.

<sup>131</sup> 'Taxation Policy 1961, 14 November 1960', CRD 3/7/26/2, (Conservative Party Archive, Oxford, Bodleian Library), 1960; 'Taxation Policy 1961. 2nd Draft, 23 November 1960', CRD 3/7/26/2, (Conservative Party Archive, Oxford, Bodleian Library), 1960.

<sup>132</sup> 'Budget: Inland Revenue Items. Note of a Meeting Held in the Chancellor of the Exchequer's Room at 4.30 p.m. on Tuesday, 28th February 1961'. The National Archives (TNA) T 171/515, 1961.

<sup>133</sup> Some of the NHS charges had first been introduced by Labour in 1951, when they caused a storm of protest within the party leading to the resignation of Nye Bevan. See: Daunton, *Just Taxes*, 225n, 266-267; Whiting, *The Labour Party and Taxation*, 105-106. Prescription charges were first introduced by the Conservatives in 1952, and they periodically increased all three charges between 1952 and 1961. See: Charles Webster, *The National Health Service: A Political History* (Oxford: Oxford University Press, 2002), 34-37; Daunton, *Just Taxes*, 225n, 266-267; Whiting, *The Labour Party and Taxation*, 105-106.

in 1961 customs and excise duties were also raised by 10 percent. The failure to introduce a capital gains tax and the indirect tax and NI increases led to a significant backlash.<sup>134</sup> The Budget Committee stated afterwards that it gave ‘appreciable concessions to the upper income groups but none at all for the lower income groups’.<sup>135</sup> Industry was also unimpressed by the increase in the profits tax. The opposition pushed Lloyd to announce that the government would introduce a short-term capital gains tax after all.<sup>136</sup> Although Conservative politicians and researchers were clearly concerned about perceptions of equity, they still introduced a budget that was widely believed to be unfair.

One explanation for this seems to lie in their priorities.<sup>137</sup> A Taxation Policy Committee discussion of who was most deserving of tax cuts in June 1960 concluded:

The worst pinch was in the £1000-2000 a year level, and perhaps a little above ... In these cases there is not only an actual pinch, but a relative pinch in relation to the big rise in the standard of life of the working population since before the war.<sup>138</sup>

James Douglas wrote in response:

For the record I would like to say that I do not really agree with item 7 ... My recollection was that we had decided that there was no really sound way in which we could determine where the shoe pinched most. We felt that from a political point of view, our supporters in the £1,000 to £2,000 p.a. income bracket would be the people generating most pressure for tax reductions. We may well in fact have said something like what is recorded in the Minutes, but in black and white it looks a little blatant to say that the worst pinch was on people most obviously like the members of the

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<sup>134</sup> Daunton, *Just Taxes*, 259-260.

<sup>135</sup> ‘Budget Committee: Minutes of a Meeting Held in Sir Frank Lee’s Room at 4.00 p.m. on Tuesday, 17th October, 1961’. The National Archives (TNA) T 171/592, 1961. cited in Daunton, *Just Taxes*, 259-260.

<sup>136</sup> This came into effect in 1962. See: Daunton, *Just Taxes*, 259-260.

<sup>137</sup> *Ibid.*, 258-259.

<sup>138</sup> ‘Taxation Policy Committee. Minutes of the Third Meeting of the Taxation Policy Committee Held at 24 Old Queen Street, at 3.30 p.m. on Thursday, 30th June, 1960, with Covering Note by James Douglas’, CRD 3/7/26/2, (Conservative Party Archive, Oxford, Bodleian Library), 1960.

Committee!<sup>139</sup>

It is hard not to agree with him. Particularly given a note he wrote a few days later, which stated:

The other thing that I think is striking is that right at the bottom end post-war tax rates have hardly changed, indeed in real terms at the very earliest stages income tax is now actually higher than in 1946 ... From a purely public relations point of view the main beneficiaries of post-war tax changes have been those in the £800 to £3,000 p.a. range. They are I think oblivious of this fact.<sup>140</sup>

Given that Conservative politicians had this information, it is hard not to see their decision to cut surtax as either ideological, a strategic decision about retaining wealthy voters, or the product of conscious or unconscious bias. This was not a new focus for the Conservative party in 1960 — in 1957 Harold Macmillan had written to Michael Fraser:

I am always hearing about the Middle Classes. What is it they really want? Can you put it down on a sheet of notepaper, and then I will see whether we can give it to them?<sup>141</sup>

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<sup>139</sup> Ibid.

<sup>140</sup> 'Changes in the Progressiveness of Taxation, 14 July 1960', CRD 3/7/26/2, Conservative Party Archive, 1960.

<sup>141</sup> 'Letter from Harold Macmillan to Michael Fraser, 17 February 1957'. The National Archives (TNA) PREM 11/1816, 1957. (Maurice) Harold Macmillan, first Earl of Stockton (1894-1986) was prime minister from 1957-1963. He was the son of Daniel Macmillan, co-founder of the publishing firm. After Eton, Oxford, and service in the First World War, Macmillan joined the family firm. He stood in the 1923 election in Stockton-on-Tees and was narrowly defeated but won the seat a year later. Macmillan was a moderate Conservative promoting Keynes's ideas and supporting Lloyd George's call for a 'New Deal'. He was heavily defeated in Stockton at the 1945 election but was subsequently selected for the safe seat of Bromley which he won at a by-election later that year. Macmillan was made minister for local government and planning in 1951, charged with enacting the Conservative manifesto promise of building 300,000 houses a year which he achieved in 1953. When Eden became prime minister he was moved to foreign secretary. He was then unwillingly transferred to the Treasury as chancellor in 1955. In 1957 Macmillan was unexpectedly chosen to replace Eden as prime minister instead of R A Butler despite having come out of the Suez crisis with his reputation severely damaged. Macmillan's government was weakened by resignations and scandals, including the Profumo affair, and he decided to resign in 1963 recommending Lord Home as his successor. See: H. C. G. Matthew, 'Macmillan, (Maurice) Harold, First Earl of Stockton (1894-1986)', Oxford Dictionary of National Biography, Oxford University Press, 2011, accessed on: 7 January at <https://doi.org/10.1093/ref:odnb/40185>.

It is, however, important context for the 1961 budget decisions.

Similar explanations could be advanced in respect of civil service support for surtax cuts. It is noticeable that at a Budget Committee meeting in September 1960, one attendee used his experience working in the City to argue that it was the starting point of surtax that was the issue not the top rate.<sup>142</sup> In the same meeting Sir Robert Hall argued that 'it was reasonable to assume that those who earned the largest salaries were of the greatest productive value to the community'.<sup>143</sup>

Labour discussions did not seem to have changed, although conversations about popular attitudes to tax in the party do not seem to have been extensive around 1961, which could perhaps in itself suggest less concern about popular opposition. The comments that were found continued to highlight the importance of fairness. In a 1961 memo about the findings of the 1959 working parties, Labour MP Douglas Houghton argued that the way to change Labour's image as the party of high taxation was to recast themselves as the party of fair taxation, though he did not specify exactly what this meant.<sup>144</sup> Douglas Jay also argued in his 1962 book *Socialism in the*

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<sup>142</sup> 'Budget Committee: Minutes of a Meeting Held in Sir Frank Lee's Room at 10 a.m. on Thursday, 22nd September 1960'. T 171/515, 1960.

<sup>143</sup> Ibid. Hansard recorded in 1960 that a 'principal' civil servant was earning on average £2,375 a year, while an executive officer was earning £1,140. The average salary was £545. That put an executive officer on over 200 percent of average earnings and a 'principal' on 435 percent, above the surtax level. See: H. C. Deb. 631 col. 43W, 29 November 1960; Clark, 'What Were the British Earnings and Prices Then? (New Series)'; Whiting, *The Labour Party and Taxation*, 69.

<sup>144</sup> 'Finance & Economic Policy Sub-Committee. Taxation of Profits and Income Proposals for Reform: Memorandum by Douglas Houghton, M.P., April 1961', RD 139 April, (Labour Party, Labour Party Archive, People's History Museum), 1961. (Arthur Leslie Noel) Douglas Houghton (1898-1996) was general secretary of the Inland Revenue Staff Federation (IRSF), which he helped to found, from 1922 to 1960, and a Labour politician, elected MP for Sowerby in 1949. Born in Long Eaton

*New Society* that tax avoidance would link manual workers and salary earners against those with unearned income.<sup>145</sup>

However, when Crossman reviewed Jay's book he expressed scepticism that a focus on avoidance would negate opposition to high taxation and suggested that the business community would not pay high taxes without complaint.<sup>146</sup> He suggested that Jay had a 'masochistic passion for high taxation'.<sup>147</sup> In his 1961 memo Houghton also suggested that Labour was seen as the party of high taxation and that capital taxation was fundamentally unpopular if people's savings were taxed.<sup>148</sup> A year later, in a memo about capital

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and educated at a grammar school, he joined the IR in 1915. Houghton had become well known before his election as a contributor to the BBC Home Service programme *Can I Help You?*. Houghton was a member of the General Council of the TUC through the 1950s and did not become a minister until 1964 when he was made chancellor of the duchy of Lancaster. He was chairman of the PLP from 1967 to 1974 when he retired from the Commons. See: Tam Dalyell, 'Obituary: Lord Houghton of Sowerby', *Independent*, 3 May 1996; 'Lord Houghton of Sowerby', *Herald*, 4 May 1996; Dilys Cossey, 'Houghton [Née Travis], Vera, Lady Houghton of Sowerby (1914–2013)', *Oxford Dictionary of National Biography*, Oxford University Press, 2017, accessed on: 7 January at <https://doi.org/10.1093/ref:odnb/108348>.

<sup>145</sup> Douglas Jay, *Socialism in the New Society* (London: Longmans, 1962), 344-345. cited in Whiting, *The Labour Party and Taxation*, 149-150.

<sup>146</sup> R H S Crossman, 'The Taxolaters', *New Statesman*, 23 February 1962. cited in Whiting, *The Labour Party and Taxation*, 149-150. Richard Howard Stafford Crossman (1907-1974) was elected MP for Coventry East in 1945 after a period as a fellow at Oxford and serving in the Ministry of Economic Warfare organising the British propaganda effort from 1940 to 1945. He was a member of the Bevanite group of Labour MPs and effectively managed Harold Wilson's leadership campaign in 1963. In 1964 he was given the Ministry of Housing and Local Government and then promoted to lord president of the council and leader of the House of Commons in 1966. From 1968 to 1970 Crossman was minister at the Department of Health and Security and after the 1970 defeat editor of the *New Statesman*, from which he was dismissed in 1972. Posthumously he was particularly famous for his political diaries, which were the first to provide a detailed insight into the internal workings of the Cabinet. See: Anthony Howard, 'Crossman, Richard Howard Stafford (1907–1974)', *Oxford Dictionary of National Biography*, Oxford University Press, 2011, accessed on: 6 January at <https://doi.org/10.1093/ref:odnb/30987>.

<sup>147</sup> Crossman, 'The Taxolaters', *New Statesman*, 23 February 1962.

<sup>148</sup> 'Finance & Economic Policy Sub-Committee. Taxation of Profits and Income Proposals for Reform: Memorandum by Douglas Houghton, M.P., April 1961', RD

gains tax, Houghton advocated caution, stating again that Labour was seen as the party of heavy taxation and that:

It has been our view that precise definition is undesirable in public utterances on what Labour would do about taxation ... The Chancellor's own venture into this field should not be allowed to tempt us to go too far in threatening the wrath to come.<sup>149</sup>

It is unclear what evidence these statements were based on, if any. Although Tomlinson states that the 1959 election defeat made Labour more willing to use polling to look at popular attitudes and follow the results, this does not appear to have translated into attempts to access evidence of attitudes to tax.<sup>150</sup> Abrams's survey after the 1959 election showed 50 percent of respondents expressing qualified or unqualified support for raising taxes to fund spending increases versus 40 percent who expressed opposition.<sup>151</sup> However, these findings did not appear to have any obvious impact on Labour discussions. It is noticeable as well that the conclusions in *Must Labour Lose?* were perhaps more tentative than might have been expected from the findings:

To lop a few pence off the income tax has been considered a powerful political card. But it seems as if people could be persuaded otherwise - if the purposes were made clear.<sup>152</sup>

Labour politicians' comments about popular attitudes to tax around 1961, though limited, seemed fairly similar to those in 1959 — assuming that fairness was key but also that there was a significant

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139 April, Labour Party, 1961.

<sup>149</sup> 'Finance & Economic Policy Sub-Committee. Capital Gains Tax by Douglas Houghton, M.P., March 1962', RD 222 March, (Labour Party, Labour Party Archive, People's History Museum), 1962.

<sup>150</sup> Tomlinson, 'It's the Economy, Stupid! Labour and the Economy, Circa 1964', 339-340. Abrams did conduct some polling of target groups in 1962 but the report did not mention taxation. See: Mark Abrams, 'Study of Public Opinion: Report No. 2 Specific Target Groups, October 1962', ABMS 3 120, (The papers of Mark Abrams, Churchill Archives Centre, Cambridge), 1962.

<sup>151</sup> Abrams, Rose, and Hinden, *Must Labour Lose?*, 19.

<sup>152</sup> *Ibid.*, 120-121.

level of popular opposition to tax. Statements also again appeared to be largely based on individuals' personal beliefs about popular attitudes, with little reference to evidence.

One TUC statement potentially reflected the changing ideas in the Conservative party around 1961. Ahead of the 1961 budget the TUC statement to the chancellor, also distributed as a press release, stated:

They [the General Council] consider that, if a choice must be made between increasing social service charges and increasing direct taxation in order to finance improvements in the social services - or a higher level of public investment — the community should and would be prepared to accept an increase in direct taxation.<sup>153</sup>

There were a few conditions applied to this: that low incomes were protected; purchase tax was cut; benefits were increased; and a capital gains tax was introduced.<sup>154</sup> Depending on who 'the community' referred to, this suggested that TUC members or the public more generally would support increased income tax to fund spending. This was not necessarily as much of a change as it first appeared; the TUC had advocated increases in the standard rate of income tax with similar conditions for several years in the early 1950s. However, these comments had not included such an explicit declaration of 'community' attitudes.<sup>155</sup>

This statement did not seem to reflect any change in attitudes within

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<sup>153</sup> 'Release for Morning Papers, Friday, February 24, 1961', MSS.292B 410.2/1, (TUC, MRC), 1961.

<sup>154</sup> 'Trades Union Congress: The Economic Situation and the 1961 Budget. Econ. Ctee 5/2. 8th February 1961', MSS.292B 410.2/1, (TUC, MRC), 1961.

<sup>155</sup> See for example: 'Trades Union Congress: The 1951 Budget. Econ. Ctee 5/2. 14th February 1951', MSS.292 410.2/1, (TUC, MRC), 1951; 'Trades Union Congress: Considerations Affecting the 1952 Budget. Econ. Ctee 4/7. 13th February 1952', MSS.292 410.2/2, (TUC, MRC), 1952; 'Trades Union Congress: The 1953 Budget and the Economic Situation. Econ. Ctee 5/3. 11th February 1953', MSS.292 410.2/2, (TUC, MRC), 1953.

their membership. The TUC continued to receive a large number of letters from trades unions and councils advocating income tax cuts or increased personal allowances.<sup>156</sup> As in 1949-50, they pushed back against these calls, in this case largely on the grounds that increased personal allowances actually helped the wealthy most.<sup>157</sup> It is, of course, possible that higher-income members were over-represented in those writing to the TUC, and that officials were accounting for this in advocating purchase, rather than income, tax cuts. However, resolutions on tax passed at the annual conference also overwhelmingly focused on income tax in the early 1960s, lending weight to the idea that this did potentially represent members' preferences.<sup>158</sup>

TUC officials and members seemed more aligned on the 1961

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<sup>156</sup> See for example: 'Letter from K E Fowell, King's Lynn Trades Council, 16 May 1960', MSS.292 411.1/3, (TUC, MRC), 1960; 'Letter from R G Hard, South East Cornwall Trades Council to the General Secretary of the TUC, 2 May 1961', MSS.292B 411.1/9, (TUC, MRC), 1961; 'Letter from S F Greene, National Union of Railwaymen, to George Woodcock, 16 May 1961', MSS.292B 411.1/9, (TUC, MRC), 1961; 'Letter from F H Martin, Wolverhampton, Bilston & District Trades Council, to George Woodcock, 3 August 1961', MSS.292B 411.1/1, (TUC, MRC), 1961; 'Letter from S G Abel, Bromsgrove & District Trades Council, 13 June 1962', MSS.292B 411.1/1, (TUC, MRC), 1962; 'Letter from S F Greene, National Union of Railwaymen to George Woodcock, 26 September 1962', MSS.292B 411.1/1, (TUC, MRC), 1962.

<sup>157</sup> See for example: 'Letter from George H Lowthian, Amalgamated Union of Building Trade Workers, to George Woodcock, 8 March 1961', MSS.292B 411.1/1, (TUC, MRC), 1961; 'Letter from George Woodcock to George H Lowthian, 5 April 1961', MSS.292B 411.1/1, (TUC, MRC), 1961; 'Letter from R G Hard, South East Cornwall Trades Council to the General Secretary of the TUC, 2 May 1961', MSS.292B 411.1/9, TUC, 1961; 'Letter from L Murray to R G Hard, 2 June 1961', MSS.292B 411.1/9, (TUC, MRC), 1961; 'Letter from F H Martin, Wolverhampton, Bilston & District Trades Council, to George Woodcock, 3 August 1961', MSS.292B 411.1/1, TUC, 1961; 'Letter from L Murray to F W Martin[Sic], 9 August 1961', MSS.292B 411.1/1, (TUC, MRC), 1961; 'Letter from F H Martin, Wolverhampton, Bilston & District Trades Council to L Murray, 28 December 1961', MSS.292B 411.1/9, (TUC, MRC), 1961.

<sup>158</sup> Trades Union Congress, *TUC Report, 1961* (London: TUC, 1961), 357-360, 387-391; Trades Union Congress, *TUC Report, 1962* (London: TUC, 1962), 401-402.



budget. It was highly unpopular with union members; letters complained particularly about its unfairness and argued that the payroll tax would damage employment levels.<sup>159</sup> The TUC was also scathing, issuing a press release stating that it would not help incentives or growth and that the increased NHS charges would 'be strongly resented by the great majority of ordinary citizens'.<sup>160</sup> Meeting the chancellor after the budget, TUC representatives suggested that cutting surtax for high earners would make it much harder for them to persuade their members to hold back from wage claims.<sup>161</sup> Given that the Conservative government ended up introducing a short-term capital gains tax a year later, Whiting's argument that the TUC, through concerns about wage restraint, was influential in determining Conservative policy on capital gains feels more plausible than the content of the 1961 budget might have suggested.<sup>162</sup>

The TUC suggested once in 1961 that 'the community' was willing to pay higher taxes for services. However, they also continued to advocate for indirect tax cuts and protection for low incomes. Letters and conference resolutions suggested that this did not represent the views of their most vocal members, at least; they consistently

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<sup>159</sup> See for example: 'Letter from F W A Skerrit, Ipswich and District Trades Council, to George Woodcock, 4 May 1961', MSS.292B 410.2/1, (TUC, MRC), 1961; 'Letter from W T Crombie, Electrical Trades Union, to George Woodcock, 10 May 1961', MSS.292B 410.2/1, (TUC, MRC), 1961; 'Letter from P V Edwards, Darlington Trades Council to George Woodcock, 7 June 1961', MSS.292B 411.171/8, (TUC, MRC), 1961; 'Letter from John Y L Raeburn, London Trades Council, to George Woodcock, 15 June 1961', MSS.292B 410.2/1, (TUC, MRC), 1961.

<sup>160</sup> 'Press Release on 1961 Budget, 17 April 1961', MSS.292B 410.2/1, (TUC, MRC), 1961.

<sup>161</sup> 'Trades Union Congress: Report of a Meeting with the Chancellor of the Exchequer on 15th June at 3.30pm at the Treasury Chambers, Great George Street, London, SW1', MSS.292B 410.2/1, (TUC, MRC), 1961.

<sup>162</sup> Whiting, *The Labour Party and Taxation*, 155-158.

advocated income tax cuts. No other such statements were found around 1961, although the TUC had also advocated income tax increases in the early 1950s. The TUC also reacted strongly against the 1961 budget and their comments implied that perceptions of fairness were crucial. This isolated statement therefore provides a possible, but probably unlikely, source for the perception among Conservative researchers that tax cuts had become less of a concern.

The FBI was, surprisingly, not particularly pleased with the 1961 budget, arguing that it was much less fair than the reforms they had proposed. It was suggested, however, that they should not look a gift horse in the mouth and that few other chancellors were going to be willing to look at surtax so it would be 'ungracious' not to welcome it.<sup>163</sup> FBI officials appeared, if anything, slightly more concerned about popular attitudes to tax in 1961 than they had been in 1949-50. Again, however, a very limited number of discussions of popular attitudes were found, so it is hard to draw firm conclusions. In October 1961 a report suggested that people did not currently understand how burdensome the corporate tax system was, an idea carried over from 1950. It also, however, stated that the level of taxation made 'all tax-paying sections of the community unhealthily tax conscious'.<sup>164</sup>

An FBI committee on the balance of the fiscal system reported in

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<sup>163</sup> 'Minutes of the Meeting of the Taxation Committee Held at the FBI Offices, 21, Tothill Street, London S.W.1. on Tuesday, 2nd May, 1961, at 10 a.m.', MSS.200/F 3/E7/1/5, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1961.

<sup>164</sup> 'Report of the Committee on the Balance of the Fiscal System, 20 October 1961', MSS.200/F 3/E7/1/5, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1961.

1961 in favour of shifting the burden of taxation away from direct tax and onto indirect taxes.<sup>165</sup> However, a year later a report about their representations for the 1963 budget stated that broadening the purchase tax and particularly putting it onto necessities, would be 'politically' unacceptable.<sup>166</sup> It is unclear whether 'politically' here referred to popular attitudes or politicians' views. An undated note on capital gains, most likely from 1961, argued:

The present Government's income policies are more likely to be successful if labour sees the property-owner's capacity to increase his spending power ... diminished by taxation of any capital profit accruing from, for example, selling securities ... There is also little doubt that public opinion is in favour of a tax on the lines proposed by the Chancellor.<sup>167</sup>

This suggested a view that fairness was important to 'labour' attitudes. However, again, it is not entirely clear who they were referring to in referencing 'public opinion'.

The FBI's representations of popular attitudes to tax seemed similar to Labour's — assuming that people were generally opposed to any increase in their taxation but also concerned about fairness. They did not suggest that opposition had decreased or that people were now more concerned with services. However, with so few references to popular attitudes to tax, it is difficult to draw firm conclusions about their ideas.

Conservative politicians and researchers continued to emphasise the importance of fairness to popular attitudes around 1961, like the other organisations studied here, but they still instituted a budget that

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<sup>165</sup> Ibid.

<sup>166</sup> 'Minutes of the Meeting of the Taxation Committee Held at the FBI Offices on Tuesday, 9th October, 1962, at 11 a.m.', MSS.200/F 3/E7/1/5, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1962.

<sup>167</sup> 'Arguments for and against the Proposed Capital Gains Tax', MSS.200/C 3/ECO/16/1, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick),

was widely considered to be unfair. Despite the backlash against the budget, by late 1961 Conservative researchers suggested on several occasions that people were now less concerned about tax levels, and willing to pay higher taxes to fund service provision. It is not clear what drove this change. Ideas about popular attitudes to tax remained broadly constant in the Labour party and FBI. One civil servant made similar statements earlier in the year, as did a single TUC statement before the 1961 budget. The civil service, in general, however, strongly emphasised the importance of fairness to popular attitudes to tax.

There is no evidence to suggest whether the lone civil service voice asserting declining opposition influenced Conservative ideas or not. The TUC's statement that 'the community' would support direct tax increases to pay for spending could have contributed to changing Conservative ideas. However, it was an isolated comment and the TUC continued to advocate tax cuts for those on low incomes. Although Conservative polling had been showing very similar levels of concern about taxation since 1949-50, Beers and Lowe's suggestions that they started to pay more attention to survey evidence in general and that this changed ideas within the CRD are persuasive.<sup>168</sup> It is hard to confirm this conclusively, however, as few Conservative comments about popular attitudes to tax referenced polling or other evidence.

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<sup>168</sup> Beers, 'Whose Opinion?: Changing Attitudes Towards Opinion Polling in British Politics, 1937-1964', 199-202; Lowe, 'Modernizing Britain's Welfare State: The Influence of Affluence, 1957-1964', 44-46. See also: Taylor, "'The Record of the 1950s Is Irrelevant": The Conservative Party, Electoral Strategy and Opinion Research, 1945-64'.

## **Conclusion**

The period between the 1959 election and 1961 budget was a complicated one in terms of discussions of popular attitudes to tax. Ideas appeared to be shifting in the press and Conservative party but less so in the other organisations studied. Although the 1959 election campaign focused heavily on tax, few in the press, Labour, or Conservative parties thought tax had been the major cause of Labour's defeat. The idea that tax was crippling high and people were crying out for tax cuts had disappeared from press coverage by the election, after being so prominent in 1950. This shift was not clearly reflected in any of the other organisations studied in 1959. Labour and Conservative politicians and researchers continued to frame popular attitudes as essentially opposed to tax increases and supportive of tax cuts, but also concerned with fairness. Slightly fewer TUC discussions of popular attitudes to tax were found, but they continued to argue for tax cuts for low earners and their policy positions had not changed significantly. Communications from union members did not suggest any decline in opposition to the levels or structure of taxation. The FBI still showed limited interest in popular attitudes to tax, but did demonstrate slightly more concern about what would be considered fair or at least acceptable than they had in 1950.

It is unclear why press representations changed. The only group for whom effective income tax rates had significantly fallen was higher-income taxpayers, and the limited polling available suggested that little had changed in popular attitudes themselves. The right-leaning press might have attacked tax levels and emphasised popular opposition to tax less with a long-term Conservative government in

office. However, the shift also occurred in the left-leaning papers, despite Labour consistently arguing that taxation was too high, particularly on low earners. Without access to detailed analysis of the tax system it seems plausible that journalists took the headline income tax cuts at face value and assumed that taxes had fallen and, perhaps, that opposition had therefore decreased. That many national journalists', and probably most of their social contacts', tax liabilities had fallen could also have reinforced this idea.

Ideas about popular attitudes to tax in the Conservative Research Department changed dramatically between 1960 and late 1961, with a new suggestion that tax cuts were no longer a major issue and that people preferred service improvements. One civil servant and a single TUC statement suggested similar ideas. However, most civil service comments emphasised the importance of fairness. Ideas about popular attitudes to tax did not appear to have changed in the Labour party or FBI.

The TUC statement provides a possible, but probably unlikely, source for the idea that attitudes had changed within the Conservative party. It appears to have been an isolated suggestion and the general tone of TUC communications did not change; they continued to advocate tax cuts for those on low incomes. Conference reports did not show any evidence that attitudes had changed within the Conservative grassroots either. As with the press, the reduction in the tax liabilities of those in Conservative politicians' and researchers' social circles might have encouraged the idea that tax was no longer as much of an issue and opposition had decreased. However, it is not clear why Conservative ideas would have changed in 1961, when effective income tax rates for high earners were actually slightly

increasing again.

More plausible, perhaps, is the suggestion that Conservative researchers started to pay more attention to polling about popular attitudes. It is not clear that what their polling showed had changed, but the weight that they gave to its findings may have done. Labour was seemingly less interested in survey evidence. Mark Abrams's 1959 study suggested fairly widespread willingness to pay higher taxes to fund increased spending but this does not seem to have had any major impact on Labour ideas. The difference in Labour and Conservative ideas about popular attitudes to tax around 1961 could, therefore, have been the result of how much attention they were paying to survey evidence. It is hard, however, to draw any definite conclusions as few references to polling were found in discussions of attitudes to tax.

1959-61 emerges as a moment of flux, with perceptions and representations of popular attitudes to tax becoming more diverse across the organisations studied. There were more signs of perceived consent and consensus around a policy of high taxation and spending than there had been in 1949-50. However, these changes seemed primarily to be the product of shifts in the organisations themselves. There was little evidence to suggest any actual change in popular attitudes to tax. The decline in perceptions of popular opposition to tax in some organisations also does not fit with a theory of steadily increasing opposition to tax through the post-war period. At the least, it suggests that ideas about popular attitudes to tax in the organisations studied were not changing in a linear way.

## 4. The 1964 General Election and 1965 Budget

Labour won a narrow majority at the 1964 election after thirteen years of Conservative government. Various explanations have been suggested for Labour's success. The Conservative reputation for economic competence was severely weakened after the sterling crisis in July 1961 and the Profumo scandal further damaged their reputation. It was also argued that after such a long period of Conservative rule there was a general desire for a change.<sup>1</sup> Although tax did feature in campaign debates and the Conservatives again attacked Labour on their tax and spending plans, this time as a 'menu without prices', tax does not seem to have been a major campaign issue.<sup>2</sup> National Opinion Polls (NOP) polling in the last week of the campaign found that the cost of living was by far the most important issue, while tax was not mentioned.<sup>3</sup> Even so, the cost of living seems to have been a relatively low-profile campaign issue, though whether the country was in economic crisis or not was an important debate.<sup>4</sup> Butler and King, in their assessment of the election campaign stated:

Although the tax system was hardly a campaign theme, Conservatives

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<sup>1</sup> David Butler and Anthony King, *The British General Election of 1964* (Basingstoke: Macmillan Press, 1999), 13-23; Taylor, "The Record of the 1950s Is Irrelevant": The Conservative Party, Electoral Strategy and Opinion Research, 1945-64', 99-103; Todd, *The People: The Rise and Fall of the Working Class, 1910-2010*, 262-265; Tomlinson, 'It's the Economy, Stupid! Labour and the Economy, Circa 1964', 338-339.

<sup>2</sup> Butler and King, *The British General Election of 1964*, 132-138; Davies and Sloman, 'Fiscal Promises: Tax and Spending in British General Elections since 1964', 119-124; Sloman, 'Short 'Where's the Money Coming From?': Tracing the History of Manifesto Costings in UK Elections, 1955-2019', 6-8; Sloman, 'Where's the Money Coming From?' Manifesto Costings and the Politics of Fiscal Credibility in UK General Elections, 1955-2019', 8-9.

<sup>3</sup> Butler and King, *The British General Election of 1964*, 128.

<sup>4</sup> *Ibid.*, 132-155.



argued strenuously that a Labour victory would mean higher taxes while many on the Labour side echoed Mr. Wilson's Gravesend speech with its attack on 'legal but anti-social' tax swindles ...<sup>5</sup>

Despite this, they concluded that the most important election issue was the feeling of the need for a change.<sup>6</sup> Davies and Sloman suggest that Conservative attacks on Labour's tax policies were not enough to overcome concerns about the state of the economy.<sup>7</sup>

Labour inherited an overheated economy as a result of the Conservative government's attempts to stimulate growth. This was paired with continuing balance of payments and sterling issues and a severe trade deficit. These issues necessitated help from the International Monetary Fund (IMF) on multiple occasions between 1960 and 1964, although on much easier terms than later loans. Inflation also remained a perennial concern.<sup>8</sup> The incoming Labour government considered an immediate devaluation, but rejected it in favour of trying gently to deflate the economy without provoking a recession.<sup>9</sup> They did, however, announce an increase in the standard rate of income tax from 38.75 to 41.25 percent.<sup>10</sup> The prime minister,

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<sup>5</sup> Ibid., 138.

<sup>6</sup> Ibid., 145.

<sup>7</sup> Davies and Sloman, 'Fiscal Promises: Tax and Spending in British General Elections since 1964', 123-124.

<sup>8</sup> D. J. Needham, 'Britain's Money Supply Experiment, 1971-73', *The English Historical Review* 130 (2015); Middleton, *The British Economy since 1945: Engaging with the Debate*, 40-45, 50-57, 86-87; Roger Middleton, 'Struggling with the Impossible: Sterling, the Balance of Payments and British Economic Policy, 1949-72', in *The Open Economy Macromodel: Past, Present and Future*, ed. Arie Arnon and Warren Young (London: Kluwer, 2002).

<sup>9</sup> Middleton, *The British Economy since 1945: Engaging with the Debate*, 40-46, 89-90; Middleton, 'Struggling with the Impossible: Sterling, the Balance of Payments and British Economic Policy, 1949-72'; Jim Tomlinson, 'Thatcher, Monetarism and the Politics of Inflation', in *Making Thatcher's Britain*, ed. Ben Jackson and Robert Saunders (Cambridge: Cambridge University Press, 2012), 63-64; Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit*, 218-219; Aled Davies and A. Davies, *The City of London and Social Democracy: The Political Economy of Finance in Britain, 1959 - 1979* (Oxford: Oxford University Press, 2017), 181-183.

<sup>10</sup> Mitchell, *British Historical Statistics* 645.

Harold Wilson, and chancellor, James Callaghan, also decided to announce their planned capital gains and corporation taxes in advance to try to reduce opposition to the income tax increases and boost support for wage restraint among the unions.<sup>11</sup>

This decision backfired, unsettling financial markets and resulting in a run on sterling. The prospect of having to borrow more if economic conditions worsened, along with prolonged lobbying, led to significant

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<sup>11</sup> David Butler and Anthony King, *The British General Election of 1966* (Basingstoke: Macmillan Press, 1999), 5; Daunton, *Just Taxes*, 290-293; Hugh Pemberton, 'Taxation and Labour's Modernisation Programme', *Contemporary British History* 20, no. 3 (2006); Whiting, *The Labour Party and Taxation*, 159-165, 173. (James) Harold Wilson, Baron Wilson of Rievaulx (1916-1995) was prime minister from 1964-70 and 1974-76. He was educated at various grammar schools in Yorkshire and the Wirral, winning a scholarship to Oxford. At Oxford he was not particularly engaged in politics but worked extremely hard and may have achieved the highest marks in PPE of any undergraduate that decade. He was elected a junior research fellow in 1938 after working with Beveridge on unemployment. They did not get on and as a result he passed on the opportunity to become secretary to the Beveridge inquiry. He served in the temporary civil service during the war and over this period he gradually strengthened his links with key Labour figures. In 1944 he was selected as the Labour candidate for Ormskirk, Lancashire, which he won at the 1945 election. With the support of Cripps he was appointed to the Cabinet as president of the Board of Trade in 1947, the youngest cabinet minister since Peel. The most likely candidate to replace Cripps as chancellor in 1949, he fell out with Gaitskell and Jay over devaluation. In the internal Labour divisions of the 1950s he was a Bevanite and was particularly close to Barbara Castle and Richard Crossman. Wilson was elected leader of the party in 1963, becoming prime minister in 1964. He returned again as prime minister in February 1974 before retiring in 1976. See: Roy Jenkins, 'Wilson, (James) Harold, Baron Wilson of Rievaulx (1916-1995)', *Oxford Dictionary of National Biography*, Oxford University Press, 2016, accessed on: 3 February at <https://doi.org/10.1093/ref:odnb/58000>. Leonard James [Jim] Callaghan, Baron Callaghan of Cardiff (1912-2005) was chancellor from 1964-1967 and prime minister from 1976-1979. The son of a sailor who died when Callaghan was nine, he became a clerk for the Inland Revenue at seventeen. Once there he joined the union where he rose through the ranks before deciding, during the war, to stand as an MP. He was elected MP for Cardiff South at the 1945 election and was appointed parliamentary secretary to the Ministry of Transport in 1947. Callaghan became chancellor in 1964 after four years as shadow chancellor. After devaluation in 1967 he wanted to resign but was persuaded by Wilson to become home secretary instead. He was elected leader of the party and prime minister, when Wilson resigned in 1976. He resigned the leadership in 1980 after Labour's loss at the 1979 election, retiring from the Commons in 1987. See: Roy Hattersley, 'Callaghan, Leonard James [Jim], Baron Callaghan of Cardiff (1912-2005)', *ibid.* 2013, accessed on: at <https://doi.org/10.1093/ref:odnb/94837>.

concessions on both taxes before the 1965 budget. Perhaps the most obvious of these was that the rate of capital gains tax was set at 30 percent, below the standard rate of income tax, undermining part of its rationale.<sup>12</sup> This did not prevent parliamentary opposition, however, and the reforms were further weakened before they were passed. This was despite the fact that the plans were not necessarily particularly radical — the Conservative government had considered introducing both the capital gains and corporation taxes while in office and had introduced a short-term capital gains tax in 1961.<sup>13</sup>

The 1965 budget was still, as described by Richard Crossman, ‘the most complicated fiscal reform for thirty years’.<sup>14</sup> Kaldor was central to the development of the reforms, which closely followed his memorandum of dissent to the report of the Royal Commission on Taxation and Income in 1955.<sup>15</sup> The 1965 budget introduced only part of the package worked out in opposition, however, omitting the wealth and gift taxes that Kaldor had originally proposed. The parliamentary conflict blunted the appetite in the Parliamentary Labour Party (PLP) for introducing the further planned reforms and left Labour’s tax package incomplete.<sup>16</sup> Daunton argues that the changes failed to increase either revenue or economic growth and

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<sup>12</sup> Pemberton, ‘Taxation and Labour’s Modernisation Programme’; Hugh Pemberton, ‘A Taxing Task: Combating Britain’s Relative Decline in the 1960s’, *Twentieth Century British History* 12, no. 3 (2001); Whiting, *The Labour Party and Taxation*, 161-164.

<sup>13</sup> Daunton, *Just Taxes*, 290-293; Pemberton, ‘Taxation and Labour’s Modernisation Programme’; Whiting, *The Labour Party and Taxation*, 159-165, 173.

<sup>14</sup> R. H. S. Crossman, ‘The Diaries of a Cabinet Minister: Vol.1, Minister of Housing, 1964-66’, (London: Hamilton: Cape, 1975), 228; Daunton, *Just Taxes*, 290-293; Pemberton, ‘Taxation and Labour’s Modernisation Programme’.

<sup>15</sup> Pemberton, ‘Taxation and Labour’s Modernisation Programme’, 426-428.

<sup>16</sup> Daunton, *Just Taxes*, 290-293; Pemberton, ‘Taxation and Labour’s Modernisation Programme’; Whiting, *The Labour Party and Taxation*, 159-165, 173.

did not deal with the fact that income tax on low earners was rising.<sup>17</sup> Whiting is less critical, suggesting that the wealth tax would have provoked much fiercer opposition, and that in any case the trade unions were less supportive of it than a capital gains tax.<sup>18</sup> He does, though, maintain that the reforms were far less radical than they appeared, and were actually designed to reinforce the system of high direct taxation instituted by Attlee, agreeing that they failed to tackle the issue of high income tax on low incomes.<sup>19</sup>

Electoral defeat in 1964 led to a policy review within the Conservative party. A policy group on future economic policy, with a sub-committee on taxation, was set up in 1965.<sup>20</sup> This aimed to find a way to increase incentives and efficiency, and reduce the reliance on progressive direct taxation, while not provoking conflict with the unions about wage restraint.<sup>21</sup> The Conservative Research Department became increasingly influential, particularly after Edward Heath became leader as he had strong links with the department.<sup>22</sup>

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<sup>17</sup> Daunton, *Just Taxes*, 290-301.

<sup>18</sup> Whiting, *The Labour Party and Taxation*, 165-166.

<sup>19</sup> *Ibid.*, 165-172.

<sup>20</sup> Daunton, *Just Taxes*, 263-264, 302-322; Lockwood, 'Action Not Words': The Conservative Party, Public Opinion and 'Scientific' Politics, C.1945-70', 19-22.

<sup>21</sup> Daunton, *Just Taxes*, 263-264.

<sup>22</sup> Lockwood, 'Action Not Words': The Conservative Party, Public Opinion and 'Scientific' Politics, C.1945-70', 19-22. Sir Edward Richard George [Ted] Heath (1916-2005) was prime minister from 1970-1974. Born in Broadstairs, his father was a carpenter and builder and his mother had been a parlour maid. He won a scholarship to Chatham House Grammar School and then Oxford. He was first elected in 1950 as MP for Bexley. Heath was a believer in Keynesian economics and a member of the One Nation group of Conservative MPs. Between 1959 and 1964 he was minister of labour, second cabinet minister for the Foreign Office, president of the Board of Trade and secretary of state for industry, trade and regional development. In 1964 he was made shadow chancellor and in 1965 was elected leader of the party. Heath became prime minister at the 1970 election but lost the 1974 election and was defeated by Margaret Thatcher at a leadership election in 1975. He remained an MP until 2001 but his antipathy for Thatcher prevented him from playing a role in any of her governments. See: Douglas Hurd, 'Heath, Sir Edward Richard George [Ted] (1916-2005)', *Oxford Dictionary of*

The 1964 election defeat also accelerated changes in the Conservative party's approach to gauging public opinion. Lockwood suggests that the Conservatives responded to their declining popular support after 1961, and even more so after their electoral defeats in 1964 and 1966, by increasingly looking to polling and sociological theory to explain voter behaviour. Led by contemporary sociological trends, and links with academics, the idea spread that support for the party was in 'secular' decline due to social trends, and that voters were broadly instrumental — supporting the party that best advanced their material interests.<sup>23</sup>

Outside the political parties there was a revival of left-wing concern about poverty. The idea that it had been eliminated by the welfare state was challenged by social science researchers who 'rediscovered' poverty. This was partly the result of a shift towards defining poverty as relative rather than absolute, but was also driven by the increasing availability of statistics on income distribution. Researchers like Richard Titmuss, Peter Townsend, and Brian Abel-Smith realised that automatic benefits were not adequate and many people were failing to draw the means-tested benefits they were entitled to.<sup>24</sup> The Child Poverty Action Group (CPAG) was founded in

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National Biography, Oxford University Press, 2012, accessed on: 3 February at <https://doi.org/10.1093/ref:odnb/95228>.

<sup>23</sup> Lockwood, 'Action Not Words': The Conservative Party, Public Opinion and 'Scientific' Politics, C.1945–70'.

<sup>24</sup> Lowe, 'The Rediscovery of Poverty and the Creation of the Child Poverty Action Group, 1962–68', 603–605; Lowe, *The Welfare State in Britain since 1945*, 140–147; Whiting, *The Labour Party and Taxation*, 174–179. Particularly influential was the publication of *The Poor and the Poorest* by Abel-Smith and Townsend in 1965: Abel-Smith and Townsend, *The Poor and the Poorest: A New Analysis of the Ministry of Labour's Family Expenditure Surveys of 1953–54 and 1960*. Richard Morris Titmuss (1907–1973) was a leading social policy academic and Labour advisor. The son of a farmer and later haulage contractor, Titmuss left school at fourteen to become an office boy and then clerk. He was elected to the chair of social administration at the LSE in 1950 having taught himself from library books

1965 and received a lot of media coverage for its proposal that there should be either a large increase in family allowances or a negative income tax.<sup>25</sup> These academics were sceptical about the idea that the state was always a force for good, emphasising the ways in which those in poverty were marginalised and ignored.<sup>26</sup>

The 1960s were a period of rapid social and cultural change, with the liberalisation of sexual laws and norms, rising affluence, youth

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and written a book in the evenings, *Poverty and population* (1938). This led to his invitation to join the group of historians commissioned to write the official histories of the Second World War and Ministry of Health and then his appointment to the LSE chair where he wrote extensively on health and other social policy issues. He was also a Labour party advisor. See: A. H. Halsey, 'Titmuss, Richard Morris (1907–1973)', Oxford Dictionary of National Biography, Oxford University Press, 2004, accessed on: 3 February at <https://doi.org/10.1093/ref:odnb/31763>; John Stewart, *Richard Titmuss: A Commitment to Welfare*, 1st. ed. (Bristol: Policy Press, 2020). Peter Brereton Townsend (1928–2009) was a sociologist and campaigner. Brought up largely by his grandmother, Townsend won a scholarship to University College School and then Cambridge. He wrote extensively about poverty and, along with Brian Abel-Smith, set up the Child Poverty Action Group (CPAG). See: Howard Glennerster, 'Townsend, Peter Brereton (1928–2009)', Oxford Dictionary of National Biography, Oxford University Press, 2012, accessed on: 3 February at <https://doi.org/10.1093/ref:odnb/102310>. Brian Abel-Smith (1926–1996) was an economist, social policy analyst, and political adviser. Distantly related to the royal family he was nonetheless a committed socialist and joined the Labour party at the age of eighteen. He remained active in the Labour party and Fabian Society through his time at Cambridge studying economics. Hugh Dalton met him during a visit and saw him as a potential future MP, encouraging him to campaign and write political pieces. In 1953 he was invited to become the research assistant for the enquiry into the cost of the NHS where he was co-supervised by Richard Titmuss. Abel-Smith moved to LSE to work under Titmuss, along with Peter Townsend. Known as the 'titmice' they conducted wide ranging surveys of poverty and welfare in Britain. Abel-Smith was also a Labour adviser, initially informally, and then as one of the first 'special advisers', supporting Richard Crossman part time from 1968–70. Between 1974–79. He also advised Barbara Castle, David Ennals, and Peter Shore. See: Sally Sheard, *The Passionate Economist: How Brian Abel-Smith Shaped Global Health and Social Welfare* (Bristol: The Policy Press, 2014); Peter Townsend, 'Smith, Brian Abel- (1926–1996)', Oxford Dictionary of National Biography, Oxford University Press, 2006, accessed on: 3 February at <https://doi.org/10.1093/ref:odnb/60482>.

<sup>25</sup> Lowe, 'The Rediscovery of Poverty and the Creation of the Child Poverty Action Group, 1962–68', 606–609; Pat Thane and Tanya Evans, *Sinners? Scroungers? Saints?: Unmarried Motherhood in Twentieth-Century England* (Oxford: Oxford University Press, 2012), 124–131, 161–167.

<sup>26</sup> Whiting, *The Labour Party and Taxation*, 177.

cultural power, feminism, and the decline of the power of the church.<sup>27</sup> Immigration became a more prominent political issue, and there was a spate of restrictive immigration legislation encouraged by the press.<sup>28</sup> Immigration controls also started to feature in party manifestos from the mid 1960s.<sup>29</sup> While these social and cultural

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<sup>27</sup> See for example: Hampshire, *Citizenship and Belonging: Immigration and the Politics of Demographic Governance in Post-War Britain*; Jeremy Morris, 'The Strange Death of Christian Britain: Another Look at the Secularization Debate', *The Historical Journal* 46, no. 4 (2003); P. Panayi, 'Immigration, Multiculturalism and Racism', in *Twentieth-Century Britain: Economic, Cultural and Social Change*, ed. Julie-Marie Strange, Francesca Carnevali, and Paul Johnson (Harlow: Pearson/Longman, 2007); Scott, 'The Household Economy since 1870'; Pat Thane, *Unequal Britain: Equalities in Britain since 1945* (London Continuum, 2010). See also: Callum G. Brown, *The Death of Christian Britain: Understanding Secularisation 1800-2000* (London: Routledge, 2001); David Clark, *Marriage, Domestic Life and Social Change: Writings for Jacqueline Burgoyne (1944-88)* (London: Routledge, 2015); Hera Cook, *The Long Sexual Revolution: English Women, Sex, and Contraception 1800-1975* (Oxford: Oxford University Press, 2005); Grace Davie, *Religion in Britain since 1945: Believing without Belonging* (Oxford: Blackwell, 1994); Paul Gilroy, *There Ain't No Black in the Union Jack: The Cultural Politics of Race and Nation* Routledge Classics ed. ed. (London: Routledge, 2002); S. J. D. Green, *Religion in the Age of Decline: Organisation and Experience in Industrial Yorkshire, 1870-1920* (Cambridge: Cambridge University Press, 1996); S. J. D. Green, *The Passing of Protestant England: Secularisation and Social Change, C.1920-1960* (Cambridge: Cambridge University Press, 2011); Lesley A. Hall, *Sex, Gender and Social Change in Britain since 1880*, 2nd ed. (New York: Palgrave Macmillan, 2013); Lawrence, 'Class, 'Affluence' and the Study of Everyday Life in Britain, C. 1930-64'; Jane Lewis, *Women in Britain since 1945: Women, Family, Work and the State in the Post-War Years* (Oxford: Blackwell, 1993); Hugh McLeod, *The Religious Crisis of the 1960s* (Oxford: Oxford University Press, 2007); Offer, 'Consumption and Affluence, c. 1870-2010'; Kathleen Paul, *Whitewashing Britain: Race and Citizenship in the Postwar Era* (London: Cornell University Press, 1997); Wendy Webster, *Imagining Home: Gender, 'Race' and National Identity, 1945-64* (London: Routledge, 2007); J. Wolffe, *Religion and Secularization*, ed. Julie-Marie Strange, Francesca Carnevali, and Paul Johnson, 2nd ed., *Twentieth-Century Britain: Economic, Cultural and Social Change* (Harlow: Pearson/Longman, 2007).

<sup>28</sup> See for example: Roberta E. Bivins, *Contagious Communities: Medicine, Migration, and the NHS in Post-War Britain* (Oxford: Oxford University Press, 2015); Gilroy, *There Ain't No Black in the Union Jack: The Cultural Politics of Race and Nation*; Hampshire, *Citizenship and Belonging: Immigration and the Politics of Demographic Governance in Post-War Britain*; Panayi, 'Immigration, Multiculturalism and Racism'; Paul, *Whitewashing Britain: Race and Citizenship in the Postwar Era*; Webster, *Imagining Home: Gender, 'Race' and National Identity, 1945-64*.

<sup>29</sup> See for example: Labour Party, 'The Labour Party Manifesto: The New Britain', (1964); Conservative Party, 'Conservative Party Manifesto: Prosperity with a Purpose', PUB 155/12, (Archive Conservative Party Archive, Bodleian Library),

changes were welcomed by many, they also provoked a series of what Stuart Hall termed 'moral panics' around crime, immigration, unmarried mothers, drugs, layabouts, hippies, punks, football hooligans and youth culture.<sup>30</sup>

1964-5 was a moment of transition both in the political parties and in British culture. Labour was in government for the first time in more than a decade and had to deal with a difficult economic climate while attempting to fulfil its promises around reform, equality, and modernisation. Labour leaders had to decide how much of their ambitious tax reform programme they were going to attempt to institute with such a small majority. The Conservatives, on the other hand, were out of office for the first time in over a decade with space to interrogate their policy positions and the reasons for their defeat.

### **The Conservative party**

Conservative party strategy ahead of the 1964 election suggested that earlier statements that taxes were not that important to voters had not eliminated the idea that a tax cut ahead of an election might be helpful.<sup>31</sup> A CRD Taxation Policy Committee (TPC) report ahead of the April 1964 budget stated:

People are quite prepared to enjoy a reduction of taxation so long as they can do so with a clear conscience ... A reduction in the standard rate of

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1964.

<sup>30</sup> See for example: Hall et al., *Policing the Crisis*, particularly 218-223, 303-308; Moran, "Stand up and Be Counted": Hughie Green, the 1970s and Popular Memory', 175-178; Lawrence Black and Hugh Pemberton, 'Introduction. The Benighted Decade? Reassessing the 1970s', in *Reassessing 1970s Britain* ed. Lawrence Black, Hugh Pemberton, and Pat Thane (Manchester: Manchester University Press, 2013), 3-14.

<sup>31</sup> Clark and Dilnot, 'British Fiscal Policy since 1939', 387-388; Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit*, 39-40.



income tax is the simplest and most generally appreciated relief that can be given. Previous reductions were, however, made in 1955 and 1959 and the coincidence would not go unnoticed. The economic case for such a reduction would thus have to be impregnable.<sup>32</sup>

Despite concern that people might see cuts as an election bribe, tax cuts were clearly seen as popular and taxes were cut in the spring 1964 budget as they had been ahead of the 1955 and 1959 elections.<sup>33</sup>

Conservative assessments of the election result did not, however, generally suggest that taxation was particularly important. A CRD summary and two notes by Nigel Lawson broadly agreed with Butler and King's later verdict that it was felt to be time for a change, that they had lost trust on economic management after the 1961 budget and recession, and that their reputation had been further hit by scandals including the Profumo affair.<sup>34</sup> The Economic Section's report suggested that their drawn-out costing of Labour's policies had bored people and argued that they should have talked more about

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<sup>32</sup> 'Taxation Policy Committee 1963. The 1964 Budget, 14 October 1963', CRD 3/7/26/3, (Conservative Party Archive, Oxford, Bodleian Library), 1963.

<sup>33</sup> Ibid.

<sup>34</sup> 'Conservative Research Department. Report on General Election 1964', CRD 2/48/95, (Conservative Party Archive, Oxford, Bodleian Library), 1964; Nigel Lawson, 'The Next General Election, 19 October 1964', CRD 2/48/86, (Conservative Party Archive, Oxford, Bodleian Library), 1964; Nigel Lawson, 'Thoughts on a Close Election, 23 October 1964', CRD 2/48/86, (Conservative Party Archive, Oxford, Bodleian Library), 1964; Butler and King, *The British General Election of 1964*. Nigel Lawson (1932 -) was chancellor from 1983-1989. Educated at Westminster School and then Oxford he was initially a journalist and was appointed editor of the *Spectator* in 1966. He stood as a Conservative candidate for the first time in 1970 but did not win and was sacked from the *Spectator*. Lawson did become Conservative MP for Blaby in 1974. He was made energy secretary in 1981 and chancellor in 1983. He resigned in 1989 after the 'Lawson boom' forced him to double the interest rate to 25 per cent and he fell out with Thatcher over the poll tax and the European monetary system. He moved to the Lords in 1992. See: Dennis Kavanagh and Christopher Riches, 'Lawson, Nigel,' *A Dictionary of Political Biography* (Oxford: Oxford University Press, 2009), <https://www.oxfordreference.com/view/10.1093/acref/9780199569137.001.0001/acref-9780199569137-e-423>; Andy McSmith, 'Nigel Lawson Profile: The Eurosceptic Leading the Battle against Brussels', *Times*, 2 October 2015.

the cost of living, since polling suggested it was far and away the most important issue.<sup>35</sup>

The most interesting of these assessments, and the only one to discuss taxation in any detail, was the second, longer, note by Lawson. He broadly agreed with the other reports' arguments about the key reasons behind their defeat. Lawson also, however, suggested that the Conservatives had lost middle-income voters who felt squeezed and believed that the Conservatives were the party of the 'capital gains classes'. Central to this, he argued, was the failure to tax profits from land, particularly in London and the South East.<sup>36</sup> It is interesting to see Lawson, later one of Margaret Thatcher's chancellors, arguing that they should have proposed a land tax. It potentially highlights again the importance of perceptions of fairness in Conservative ideas about popular attitudes to tax in this period.<sup>37</sup> It could also, however, have been primarily an attack on Keith Joseph who had vacillated about whether to tax land speculators ahead of the election, leading to a vague sentence in the manifesto suggesting they would look at options that did not affect the price or supply of land.<sup>38</sup> However, Lawson did explicitly state that he thought fairness overrode material self-interest in this case:

People felt so strongly about this issue [taxing land profits] that they were in a mood to pay slightly more for their houses in the knowledge that the community was benefiting rather than pay slightly less for the benefit of sharks ...<sup>39</sup>

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<sup>35</sup> 'General Election October 1964. Economic Section Report, 23 October 1964', CRD 2/48/86, (Conservative Party Archive, Oxford, Bodleian Library), 1964.

<sup>36</sup> Lawson, 'Thoughts on a Close Election, 23 October 1964', CRD 2/48/86, Conservative Party Archive, 1964.

<sup>37</sup> *Ibid.*

<sup>38</sup> Andrew Denham and Mark Garnett, *Keith Joseph* (Chesham: Acumen, 2002), 129-130.

<sup>39</sup> Lawson, 'Thoughts on a Close Election, 23 October 1964', CRD 2/48/86, Conservative Party Archive, 1964.

Despite the strategic decision at the 1964 budget, several comments around the election reiterated the idea that people wanted spending increases over tax cuts.<sup>40</sup> At a meeting of the Cabinet Economic Policy Committee in July 1963 it was reported that:

In discussion the view was expressed that a large section of public opinion now expected the social services to require additional expenditure, and there was wider recognition nowadays that such demand must be matched by a greater willingness to pay the bill. The appeal of a policy of tax reductions might thus be dwindling.<sup>41</sup>

The 1964 Taxation Policy Committee report also stated: 'Tax reduction is now fairly low on most people's order of priorities'.<sup>42</sup>

Finally, a CRD note on public opinion in January 1965 argued that the electorate knew that taxation would increase under Labour but blamed this, and other issues, on mistakes by the Conservative government and accepted tax rises as a price worth paying for improvements in social services.<sup>43</sup>

At the same time, however, a few figures started to express concern that popular opposition to the level of taxation might increase in the near future. In April 1964 the chancellor, Reginald Maudling, stated,

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<sup>40</sup> 'Cabinet Economic Policy Committee. Minutes of a Meeting of the Committee Held in the Large Ministerial Conference Room, House of Commons, S.W.1., on Tuesday, 9th July, 1963, at 5.00 p.m.'. The National Archives (TNA) CAB 134/1697, 1963; 'Taxation Policy Committee 1963. The 1964 Budget, 14 October 1963', CRD 3/7/26/3, Conservative Party Archive, 1963; 'The Prospects for Taxation, 1964-67: Memorandum by the Chancellor of the Exchequer and the Chief Secretary to the Treasury and Paymaster General, April 1964'. The National Archives (TNA) CAB 129/117, 1964; 'Notes on the First Meeting of Sub-Group A of the Policy Committee on Future Economic Policy, 19 March 1965', CRD 3/7/6/10, (Conservative Party Archive, Oxford, Bodleian Library), 1965.

<sup>41</sup> 'Cabinet Economic Policy Committee. Minutes of a Meeting of the Committee Held in the Large Ministerial Conference Room, House of Commons, S.W.1., on Tuesday, 9th July, 1963, at 5.00 p.m.'. CAB 134/1697, 1963.

<sup>42</sup> 'Taxation Policy Committee 1963. The 1964 Budget, 14 October 1963', CRD 3/7/26/3, Conservative Party Archive, 1963.

<sup>43</sup> 'Public Opinion, 18 January 1965', CCO 20/27/2, (Conservative Party Archive, Oxford, Bodleian Library), 1965.

for example:

Most of our colleagues would probably agree that the present rates of taxation, direct and indirect, are not so onerous as to subject us to great pressure to reduce them ... But a steady rise in tax rates, which is the most likely outcome for the Government during the next four or five years, could bring this to the front, and give rise to strong pressures ... We sometimes say that people are ready to accept higher rates of tax to pay for public expenditure -- but so far they have not had to make this choice ...<sup>44</sup>

A record of the first meeting of the sub-committee on taxation in March 1965 also reported that they felt that so far growth had allowed a rising proportion of GNP to be taken by tax and public spending, but continued:

It was felt that the time might now be near when people would no longer be so ready to pay more in taxation to finance bigger social programmes. The demand would grow for bigger public spending combined with some lower tax rates.<sup>45</sup>

Despite suggestions that increasing opposition was still in the future, discussions among the sub-committee after the election defeat showed some caution about the reaction to the tax changes they

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<sup>44</sup> 'The Prospects for Taxation, 1964-67: Memorandum by the Chancellor of the Exchequer and the Chief Secretary to the Treasury and Paymaster General, April 1964'. CAB 129/117, 1964. Reginald Maudling (1917-1979) was chancellor from 1962-1964. After failing to win a seat at the 1945 election he joined the Conservative parliamentary secretariat, which merged with the CRD in 1948. He was elected MP for Barnet at the 1950 election, a seat he represented until his death in 1979. He was part of the One Nation group of Conservative MPs. In his maiden speech he stated that the country could not 'tax ourselves into prosperity'. In 1952 he was appointed economic secretary to the treasury and in 1959 president of the Board of Trade. In 1962 he was appointed chancellor. Maudling ran for the party leadership in 1965 but was defeated by Heath. Although he had wanted to return to the Treasury, he accepted the Home Office in 1970 but resigned two years later when the police began investigating a former business associate of his for corruption. His later years as an MP were marred by controversy over his business relationships and allegations of impropriety. See: Robert Shepherd, 'Maudling, Reginald (1917-1979)', Oxford Dictionary of National Biography, Oxford University Press, 2008, accessed on: 4 February at <https://doi.org/10.1093/ref:odnb/31428>.

<sup>45</sup> 'Notes on the First Meeting of Sub-Group A of the Policy Committee on Future Economic Policy, 19 March 1965', CRD 3/7/6/10, Conservative Party Archive, 1965.

were considering, particularly the wealth tax.<sup>46</sup> Draft reports in autumn 1965 suggested, for example, that major changes to the tax structure, and particularly any shift from direct to indirect taxation, could really only be made when taxes were being cut generally or when there was a crisis.<sup>47</sup> William Rees-Mogg, *Times* journalist and Heath supporter, argued in June 1965 that the wealth tax would offend various groups and hit Conservative supporters as well as potentially splitting the party.<sup>48</sup> He stated:

If anyone doubts that a wealth tax is politically explosive it should be remembered that Mr Callaghan, after toying with the idea, was forced to

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<sup>46</sup> See for example: 'Policy Group on Future Economic Policy Sub Group A (Taxation). Draft Report (Part 1), 23 September 1965', CRD 3/7/6/10, (Conservative Party Archive, Oxford, Bodleian Library), 1965; 'Policy Group on Future Economic Policy Sub Group A (Taxation). Draft Report (Part 3), 26 October 1965', CRD 3/7/6/10, (Conservative Party Archive, Oxford, Bodleian Library), 1965; 'Policy Group on Future Economic Policy. Comments by Mr William Rees-Mogg on Sub-Group A's Interim Report to the Main Group on Personal Taxation, 28 June 1965', CRD 3/7/6/9, (Conservative Party Archive, Oxford, Bodleian Library), 1965; 'Policy Group on Future Economic Policy. Minutes of the Third Meeting Held in Committee Room 7 at the House of Commons on Wednesday, 30th June', CRD 3/7/6/9, (Conservative Party Archive, Oxford, Bodleian Library), 1965; 'Memorandum from John Cope to Brendan Sewill on a Two Way Topic on Taxation Reform, 21 October 1965', CRD 3/7/26/43, (Conservative Party Archive, Oxford, Bodleian Library), 1965.

<sup>47</sup> 'Policy Group on Future Economic Policy Sub Group A (Taxation). Draft Report (Part 1), 23 September 1965', CRD 3/7/6/10, Conservative Party Archive, 1965; 'Policy Group on Future Economic Policy Sub Group A (Taxation). Draft Report (Part 3), 26 October 1965', CRD 3/7/6/10, Conservative Party Archive, 1965.

<sup>48</sup> 'Policy Group on Future Economic Policy. Comments by Mr William Rees-Mogg on Sub-Group A's Interim Report to the Main Group on Personal Taxation, 28 June 1965', CRD 3/7/6/9, Conservative Party Archive, 1965. William Rees-Mogg, Baron Rees-Mogg (1928-2012) was a journalist and newspaper editor. After Charterhouse and Oxford he joined the *Financial Times* in 1951. At the same time he worked as a speechwriter for Anthony Eden and stood unsuccessfully as the Conservative candidate for the safe Labour seat of Chester-le-Street in 1956 and 1959. He joined the *Sunday Times* in 1960, becoming editor in 1967, but resigned in 1981 after unsuccessfully supporting a failed takeover bid from an independent consortium. He then became deputy chairman of the BBC (1981-6) and chairman of the Arts Council (1982-9) and Broadcasting Standards Council (1988-93). He was made a life peer by Margaret Thatcher in 1988. From 1986 he was also a columnist, first for the *Independent* then *Times*, *Sunday Times*, and *Mail on Sunday*. See: Peter Stothard, 'Mogg, William Rees-, Baron Rees-Mogg (1928–2012)', Oxford Dictionary of National Biography, Oxford University Press, 2016, accessed on: 4 February at <https://doi.org/10.1093/ref:odnb/105894>.

drop it because of the general fear and resentment it aroused.<sup>49</sup>

Rees-Mogg also suggested that a capital gains increase would be less unpopular because it was payable 'at a point when the taxpayer did not so much mind paying' and 'because it was already enacted and therefore to a certain extent accepted by the public', adding that new taxes were 'always more unpopular' than existing taxes.<sup>50</sup> He did not provide evidence for these assertions. Patrick Jenkin also stated that he thought it would be politically difficult because some people would pay more tax than their income and 'Many people and not merely those directly concerned would regard this as basically unjust'.<sup>51</sup>

However, by December 1965 Jenkin stated that he found the tax package 'increasingly attractive politically and intellectually'.<sup>52</sup> A

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<sup>49</sup> 'Policy Group on Future Economic Policy. Comments by Mr William Rees-Mogg on Sub-Group A's Interim Report to the Main Group on Personal Taxation, 28 June 1965', CRD 3/7/6/9, Conservative Party Archive, 1965.

<sup>50</sup> 'Policy Group on Future Economic Policy. Minutes of the Seventh Meeting Held in Committee Room 11 at the House of Commons on Wednesday, 15th December at 7 o'clock', CRD 3/7/6/9, (Conservative Party Archive, Oxford, Bodleian Library), 1965.

<sup>51</sup> 'Policy Group on Future Economic Policy. Minutes of the Third Meeting Held in Committee Room 7 at the House of Commons on Wednesday, 30th June', CRD 3/7/6/9, Conservative Party Archive, 1965. (Charles) Patrick Fleeming Jenkin, Baron Jenkin of Roding (1926-2016) was a Conservative politician. At Cambridge he became a close friend of Geoffrey Howe and after working as a lawyer and secretary to the chemical division of the Distillers' Company, he was elected Conservative MP for Wanstead and Woodford in 1964. Jenkin supported Heath in his leadership campaign and was made financial secretary to the Treasury in 1970, then chief secretary to the Treasury in 1972. In 1979 he became secretary of state for health and social services, although he had not supported Thatcher in her leadership campaign, and in 1981 secretary of state for industry, preparing nationalised industries for privatisation. In 1983 Jenkin became environment secretary but was sacked in 1985 after failing in his fight to abolish the Greater London Council. He was made a Baron in 1987. See: Simon Heffer, 'Jenkin, (Charles) Patrick Fleeming, Baron Jenkin of Roding (1926–2016), Politician', Oxford Dictionary of National Biography, 2020, accessed on: 4 February at <https://doi.org/10.1093/odnb/9780198614128.013.111631>.

<sup>52</sup> 'Policy Group on Future Economic Policy. Minutes of the Seventh Meeting Held in Committee Room 11 at the House of Commons on Wednesday, 15th December

report of a meeting about the proposals at the Swinton discussion weekend also recorded mixed, but generally fairly optimistic, views about the popular reaction to a wealth tax:

Mr. Stacey said that he thought that if the capital tax were in the Manifesto it would lose us the election but that the electorate was in fact ready for a radical approach to these matters. Mr. Sharples said the Party should not be frightened of the proposals and he thought it would go down well in his constituency ... Mr. Amery thought that some votes would be lost in his constituency and others gained ... Mr. Carr thought the proposal would go well in winnable seats ... Mrs. Doughty thought many would welcome the ending of the unearned income differential and that the public as a whole would like the whole new conception of taxation.<sup>53</sup>

At a meeting a few days later it was reported that the 'politicians present at Swinton had felt the electoral disadvantages of the scheme were slight'.<sup>54</sup> The suggestion that the electorate was ready for a radical change to the tax system was interesting, as was the fact that some Conservative politicians thought that a wealth tax might be popular.

None of these statements provided any evidence for why they believed particular tax changes would be popular or unpopular, although Conservative politicians and researchers did have various potential sources of evidence. Conference proceedings did not suggest that opposition to tax was increasing among the Conservative grassroots — one resolution in 1965 commended the Conservative attempts to amend the 1965 budget and encouraged them to continue their efforts to ensure the tax system was 'used to encourage enterprise and initiative, savings and investment'.<sup>55</sup>

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at 7 o'clock', CRD 3/7/6/9, Conservative Party Archive, 1965.

<sup>53</sup> 'Swinton Discussion Weekend - 27th November 1965. Notes on Session on Taxation', CRD 3/7/6/10, (Conservative Party Archive, Oxford, Bodleian Library), 1965.

<sup>54</sup> 'Policy Group on Future Economic Policy. Minutes of the Seventh Meeting Held in Committee Room 11 at the House of Commons on Wednesday, 15th December at 7 o'clock', CRD 3/7/6/9, Conservative Party Archive, 1965.

<sup>55</sup> Conservative Party, '83rd Annual Conference Brighton', (London: National Union

However, there had also been several resolutions criticising tax policy in the early 1960s.<sup>56</sup>

The Conservative Political Centre (CPC)'s two-way movement was also set up in 1965 to sample attitudes among local parties, who were encouraged to create groups which would be sent a monthly discussion topic and then feed back on their thoughts. The groups seem to have been attended by only the most committed activists; Norton estimates that around 1 percent of party members took part in a CPC group, or somewhere between 3500 and 7500 people.<sup>57</sup> Their views were not, therefore, necessarily representative. There were three two-way movement briefs relating to tax in 1965. Reports of the responses included few quotes or statistics so it is hard to get a real sense of what the groups were actually saying. Even so, the reports suggested opposition to the level of taxation and support for spending cuts, particularly to social services. Some groups also showed concern that cuts in income taxes might lead to increased taxes on wealth, suggesting that wealth taxation was unpopular with some participants.<sup>58</sup> At the same time, however, CPC responses demonstrated concern about fairness. Groups regularly expressed

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of Conservative and Unionist Associations, 1965), 102-107.

<sup>56</sup> See: Conservative Party, '79th Annual Conference Scarborough', 102-105; Conservative Party, '80th Annual Conference Brighton', 77-82. There does not appear to have been a published report of the 1964 conference.

<sup>57</sup> Philip Norton, 'Mass Conservatism: The Conservatives and the Public since the 1880s', in *Mass Conservatism: The Conservatives and the Public since the 1880s*, ed. Stuart Ball, Ian Holliday, and William Hague (London: Routledge, 2002), 186-187.

<sup>58</sup> 'CPC Two-Way Movement. Summary of Reports: No. 3 Taxation and Incentive (March 1965)', CCO 4/9/112, (Conservative Party Archive, Oxford, Bodleian Library), 1965; 'CPC Two-Way Movement. Summary of Reports: No. 5 the Social Services (May 1965)', CCO 4/9/112, (Conservative Party Archive, Oxford, Bodleian Library), 1965; 'CPC Two-Way Movement. Summary of Reports: Working Paper No. 1 - a Stake in the Country, 22 December 1965', CCO 4/9/112, (Conservative Party Archive, Oxford, Bodleian Library), 1965.



anxiety about the impact of tax changes on low incomes, for example arguing that tax cuts should go to low- and middle-income groups rather than high earners.<sup>59</sup> CPC responses could have suggested both opposition and the importance of fairness. However, they showed significant current, not future, opposition to the level of taxation. No evidence was found of the results being discussed in relation to attitudes to tax, making it hard to assess what, if any, impact they might have had.

It does not seem likely that anxiety about future opposition to tax was being driven by polling. As it had done previously, external polling showed general support for tax cuts but also that tax was not a major issue.<sup>60</sup> The 1963 BES survey showing support for tax cuts does not seem to have been published until 1969, and even then the tax findings were not emphasised.<sup>61</sup> The IEA published the results of surveys with Mass Observation in 1963 and 1965, arguing that people wanted the ability to opt out from taxpayer-funded services and increased selectivity.<sup>62</sup> However, the surveys were methodologically dubious and potentially biased — apart from anything else they interviewed only married, working-age men. This

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<sup>59</sup> 'CPC Two-Way Movement. Summary of Reports: No. 3 Taxation and Incentive (March 1965)', CCO 4/9/112, Conservative Party Archive, 1965; 'CPC Two-Way Movement. Summary of Reports: Working Paper No. 1 - a Stake in the Country, 22 December 1965', CCO 4/9/112, Conservative Party Archive, 1965.

<sup>60</sup> National Opinion Polls, 'Political Bulletin - November, 1963', CCO 4/9/392, (Conservative Party Archive, Oxford, Bodleian Library), 1963; 'Poll Summaries No. 10: Gallup Political Index No. 49, 17 March 1964', CRD 2/48/107, Conservative Party Archive, 1964.

<sup>61</sup> David Edgeworth Butler, *Political Change in Britain: Forces Shaping Electoral Choice* ed. Donald Elkinton Stokes (London: Macmillan, 1969).

<sup>62</sup> 'Choice in Welfare: First Report on an Enquiry Conducted by Mass Observation into the Extent of Knowledge and Preference in State and Private Provision for Education, Health Services and Pensions'; Harris and Seldon, 'Choice in Welfare 1965: Second Report on an Enquiry Conducted by Mass-Observation into the Extent of Knowledge and Preference in State and Private Provision for Education, Health Services and Pensions'.

bias was recognised by the Conservative Steering Committee in 1963, which stated that it was 'really a propaganda exercise rather than a genuine social survey'.<sup>63</sup> Even taking the results at face value, more respondents chose higher taxes and increased spending than any other option for all the services covered in 1963 and for education in 1965. For health and pensions higher taxes and contracting out had converged by 1965. The 1965 survey was also not published until October. It seems unlikely, therefore, that in 1964 and early 1965 these surveys would have suggested that opposition to tax might increase in the near future.

The Conservative party had also started to commission their own surveys by 1964. Michael Fraser had suggested that they should do so in November 1963, and interestingly, stated that traditionally they had used the views reflected by MPs, the press, and local parties to assess what issues voters were concerned about, but that this could be unreliable and surveys would give more direct information.<sup>64</sup> This indicates that despite the significant number of polling summaries produced from the 1950s onwards, Fraser still felt in 1963 that they

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<sup>63</sup> 'Minutes of the Second Meeting of the Steering Committee Held at 10.30 a.m. on Friday 26th July, 1963 at Admiralty House', SC 1, (Conservative Party Archive, Oxford, Bodleian Library), 1963. See also: "'Choice in Welfare" Institute of Economic Affairs Survey, 24th July 1963', SC 1, (Conservative Party Archive, Oxford, Bodleian Library), 1963. No evidence was found of the 1965 survey being discussed, although this is not conclusive. The Treasury were also unimpressed with the 1963 survey: "'Choice in Welfare" 1963: Treasury Examination of Publication by Institute of Economic Affairs Limited'. The National Archives (TNA) T 227/1788, 1963; 'Memorandum from J. E. Hansford to D. J. S. Hancock, 29 August 1963'. T 227/1788, 1963; 'Memorandum from C. S. Bennett to J. F. Embling, 12 November 1963'. The National Archives (TNA) T 227/1788, 1963; "'Choice in Welfare": Commentary by a Treasury Group'. T 227/1788, 1964. For background see: Christopher Muller, 'The Institute of Economic Affairs: Undermining the Post-War Consensus', *Contemporary British History* 10, no. 1 (1996): 95-96; Andrew Denham and Mark Garnett, *British Think-Tanks and the Climate of Opinion* (London: UCL Press, 1998), 72.

<sup>64</sup> 'Memorandum from Michael Fraser to Lord Blakenham, 25 November 1963', CCO 20/27/1, (Conservative Party Archive, Oxford, Bodleian Library), 1963.

were not using enough survey evidence and could confirm the impression that many earlier comments were not supported by significant evidence. It also highlights the importance of the press in Conservative ideas about popular attitudes and how many of their 'traditional' sources of evidence for voters' attitudes were mediated through elite groups.

Whether as a result of Fraser's intervention or not, a survey was conducted with NOP in 1964 on Conservative voters who had defected since the last election, asking what they found attractive and unattractive about the parties. High local taxation was mentioned fairly often in relation to the Conservatives, and higher taxation in general was mentioned in relation to Labour.<sup>65</sup> However, tax was not referenced in internal memos about the findings and at least one CRD researcher was unimpressed by the methodological design of these attractive/unattractive questions.<sup>66</sup> Another NOP survey was produced in 1965 looking at what kind of political language and phrases were most attractive to voters. It found that words associated with fairness and security were much more popular than those associated with dynamism — respondents chose fair shares over rewarding talent or merit by 10 to 7, for example.<sup>67</sup> Most interesting was the commentary on the survey's findings by James Douglas and Peter Bocock, which stated:

It is obvious that this [a preference for fair shares] is a characteristic that is

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<sup>65</sup> National Opinion Polls, 'Electors Attitudes. Final Report', CCO 180/11/1/2, (Conservative Party Archive, Oxford, Bodleian Library), 1964.

<sup>66</sup> 'N.O.P "Defectors" Survey, 3 March 1964', CRD 2/48/107, (Conservative Party Archive, Oxford, Bodleian Library), 1964; 'Second Thoughts on N.O.P. 'Defectors' Survey, 4 March 1964', CRD 2/48/107, (Conservative Party Archive, Oxford, Bodleian Library), 1964. The researcher was likely James Douglas but the memo was only initialled not signed.

<sup>67</sup> 'Political Phraseology: Comments on N.O.P. Survey by James Douglas and Peter Bocock, 11 October 1965', LCC 1/2/3, (Conservative Party Archive, Oxford, Bodleian Library), 1965.

strongly linked to social class. (unfortunately the AB and C1 classes added together amount to less than a third of the electorate) ... The answers more than confirm the impression already given by the survey, of an electorate more interested in the well-being of everybody (including the mediocrities) than in differential payment for ability.<sup>68</sup>

The findings came as a shock to Douglas and Boccock, and suggested to them that their ideas about popular attitudes were systematically biased:

The results of this survey were frankly a surprise to both of us. It also gives one a rather unpleasant shock to realise that the way our instinctive judgments were off-target can, on the evidence of the survey, all too easily be explained by what one knows to be the bias in our own range of contacts:- too much middle-class, too much weight on men in their thirties and forties, overweighting of the home counties.<sup>69</sup>

Their surprise at the importance of fairness, despite its consistent recurrence in conversations about popular attitudes to tax since 1949, suggests very little active investigation or consideration of popular attitudes to tax. That their ideas seemed to be systematically biased also again indicates the potential importance of social contacts in political ideas about attitudes to tax.

Conservative discussions of popular attitudes to tax in 1964-5 reiterated the early 1960s idea that opposition to tax was not a major issue. Assessments of their defeat in the 1964 election did not highlight tax as a key concern, and in discussions about future policy after the election it was even suggested that a wealth tax might be popular. However, at the same time various comments suggested that the assumption of a level of opposition to tax continued. They

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<sup>68</sup> Ibid. Peter Boccock (1942-2007) joined the CRD in 1965 after finishing his education at Charterhouse and Oxford. He joined the World Bank in 1968. Heath brought him back to work in the Central Policy Review Staff, a kind of internal think tank based in Downing Street, in 1971, but he struggled under its head, Victor Rothschild, and returned to the World Bank in 1974. See: 'Peter Boccock', *Times*, 20 December 2007.

<sup>69</sup> 'Political Phraseology: Comments on N.O.P. Survey by James Douglas and Peter Boccock, 11 October 1965', LCC 1/2/3, Conservative Party Archive, 1965.

introduced a tax cut just before the 1964 election and several comments suggested that there might be opposition to tax reform, whether because of increases or perceptions of unfairness.

What was influencing these ideas was unclear. The party had new evidence from the CPC programme of opposition to the contemporary level of taxation within their grassroots, but this suggested current rather than future opposition and there is no evidence of this information being discussed in relation to attitudes to tax. Internal polling activities were also being expanded but were not primarily focused on attitudes to tax and do not appear to have clearly influenced ideas apart from suggesting how little Conservative researchers knew about popular attitudes, how limited and reliant on elite sources their previous attempts to access popular attitudes had been, and how likely it was that their views of popular attitudes were systematically biased by their social contacts.

### **The civil service**

One source for Conservative concern about future opposition to tax could have been senior civil servants, some of whom were making similar comments in the lead-up to the 1964 election.<sup>70</sup> In February 1964 Treasury official Richard Clarke suggested that future tax increases might provoke popular opposition, although he was

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<sup>70</sup> Richard Clarke. 'Taxes, Expenditure and Resources: 1964-1967, 24 February 1964', The National Archives (TNA) T 171/790, 1964; 'Memorandum from Burke Trend to Alec Douglas-Home, 8 April 1964: The Prospects for Taxation, 1964-1967'. The National Archives (TNA) PREM 11/4778, 1964; 'Minutes of a Meeting Held in Sir William Armstrong's Room on Wednesday, 15th April, 1964 at 11.00 a.m.'. The National Archives (TNA) T 171/790, 1964; 'Minutes of a Meeting Held in Sir William Armstrong's Room on Thursday, 30th April, 1964 at 3.30 p.m.'. The National Archives (TNA) T 171/790, 1964.

somewhat equivocal about how likely this was:

Perhaps at some stage in the process of rising taxes there would be a reaction of public opinion against public expenditure, but this is slow to happen ... The public cannot be said to be "prepared to accept" rising taxes in order to get improved public services, for no deliberate choice can ever be made.<sup>71</sup>

Like Maudling, he suggested that there was no current opposition but did not rule out future hostility:

It is not easy to detect any general public discontent with the level of central government taxes. But this may be because the impact of rising public expenditure ... has been reflected in increased national insurance contributions (and health stamp) and in local rates rather than in central government taxes.<sup>72</sup>

The Cabinet Secretary, Burke Trend, also suggested that increasing central taxes could provoke opposition in a memo to Prime Minister Alec Douglas-Home in April 1964:

Whereas in the past the Government's spending policies have been financed by taxing growing wealth at reducing rates, the finance for existing policies in future will involve taxing growing wealth at increasing rates. 2. Treasury Ministers point out two implications of this - ... (ii) There may be resistance from taxpayers, as there is already from ratepayers.<sup>73</sup>

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<sup>71</sup> Clarke. 'Taxes, Expenditure and Resources: 1964-1967, 24 February 1964', T 171/790, 1964. Sir Richard William Barnes Clarke (1910-1975) was a journalist and civil servant. He graduated from Cambridge at the height of the depression in 1932 and ended up at the *Financial News* which later merged with the *Financial Times*, where he devised the ordinary share index, now the FTSE index. He moved into the civil service at the start of the war and then joined the Treasury in 1945 remaining there for the next twenty-one years. Between 1946 and 1952 he chaired the Official Programmes Committee which was responsible for attempts to deal with the balance of payments. Between 1958 and 1966 he was instrumental in establishing the Public Expenditure Survey Committee, designed to ensure a more systematic approach to public spending. See: Samuel Goldman, 'Clarke, Sir Richard William Barnes (1910-1975)', *Oxford Dictionary of National Biography*, Oxford University Press, 2008, accessed on: 4 February at <https://doi.org/10.1093/ref:odnb/30938>.

<sup>72</sup> Clarke. 'Taxes, Expenditure and Resources: 1964-1967, 24 February 1964', T 171/790, 1964.

<sup>73</sup> 'Memorandum from Burke Trend to Alec Douglas-Home, 8 April 1964: The Prospects for Taxation, 1964-1967'. PREM 11/4778, 1964. Alexander Frederick [Alec] Douglas-Home, fourteenth Earl of Home and Baron Home of the Hirsel (1903-1995) was prime minister from 1963-1964. After Eton and Oxford he stood unsuccessfully for Coatbridge at the 1929 election but was successful at Lanark in 1931, which he held on and off until 1951 when he became the Earl of Home and entered the Lords. Despite this, he received his first Cabinet appointment in 1955 as commonwealth secretary before controversially becoming foreign secretary. Home initially ruled himself out of the party leadership in 1963 but gained profile

The assertion that there was not currently resistance does not seem to mean that civil servants thought the public loved taxes — Treasury official D J S Hancock stated bluntly in November 1963, for example: ‘We know people do not like paying taxes’.<sup>74</sup> The previous emphasis on fairness seemed to have declined somewhat, but was also still occasionally mentioned. At a Treasury meeting in April 1964 it was suggested, for example, that if inflation increased it would most likely increase pressure for tax cuts, but also that a capital gains tax might be the price for wage restraint.<sup>75</sup>

It is hard to determine conclusively where this idea that opposition to tax might increase was coming from. It could have been that concern about future opposition to central taxation was prompted by opposition to local taxation. However, local and central taxation were generally clearly separated in discussions, as the above comments demonstrate. The civil service did not seem to be conducting any research into popular attitudes to tax. A 1965 note on ‘public opinion’ almost exclusively discussed the press, suggesting perhaps a similar approach to popular attitudes to that described as ‘traditional’ in the Conservative party by Fraser.<sup>76</sup> Like the CRD, officials were aware of

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during the conference. Macmillan recommended Home and he became prime minister in 1963, disclaiming his peerage. He resigned as leader of the party in 1965. He returned to the Foreign Office in 1970 and then on defeat in 1974 re-entered the House of Lords. See: Douglas Hurd, ‘Home, Alexander Frederick [Alec] Douglas-, Fourteenth Earl of Home and Baron Home of the Hirsel (1903–1995)’, *Oxford Dictionary of National Biography*, Oxford University Press, 2014, accessed on: 4 February at <https://doi.org/10.1093/ref:odnb/60455>.

<sup>74</sup> ‘Memorandum from D. J. S. Hancock to C. S. Bennett, 1 November 1963’. The National Archives (TNA) T 227/1788, 1963.

<sup>75</sup> ‘Minutes of a Meeting Held in Sir William Armstrong’s Room on Thursday, 30th April, 1964 at 3.30 p.m.’. T 171/790, 1964.

<sup>76</sup> ‘Note on Public Opinion’. The National Archives (TNA) EW 4/35, 1965; ‘Memorandum from Michael Fraser to Lord Blakenham, 25 November 1963’, CCO 20/27/1, Conservative Party Archive, 1963.

the 1963 IEA survey but unimpressed by its methodological quality.<sup>77</sup>

A Treasury report stated, for example:

The Central Statistical Office were consulted about the validity of the survey and were very critical about the wording of the questions used, the presentation of the results and the choice of the sample of people interviewed ... These replies from other departments confirmed our own view that it was very doubtful whether any conclusions of importance about public attitudes to taxation and the social services could be drawn from this survey.<sup>78</sup>

In any case, as discussed above, the survey suggested that the most popular option in 1963 was increased taxation and spending. This belief that popular opposition to tax might have been about to increase does not, therefore, seem to have been based on any evidence of popular attitudes. It may have been transmitted to Treasury officials and the Cabinet Secretary by Conservative politicians, or vice versa. The fact that it was only found in comments by senior civil servants, who were most likely to have contact with ministers, perhaps supports this. It is also possible, however, that officials were simply seeing the necessity for more visible tax increases in the future and drawing similar conclusions to Conservative politicians about the probable impact on popular

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<sup>77</sup> See for example: 'Choice in Welfare: First Report on an Enquiry Conducted by Mass Observation into the Extent of Knowledge and Preference in State and Private Provision for Education, Health Services and Pensions'. 'Memorandum from J. E. Hansford to D. J. S. Hancock, 29 August 1963'. T 227/1788, 1963; 'Memorandum from C. S. Bennett to J. F. Embling, 12 November 1963'. T 227/1788, 1963; "'Choice in Welfare": Commentary by a Treasury Group'. T 227/1788, 1964. Again no evidence was found of the 1965 survey being discussed. However, the next survey after that, published in 1971, was again examined by the Treasury, although in less detail. This perhaps suggests that the party in government may have had an impact on the attention given to IEA publications by civil servants. See: Harris and Seldon, 'Choice in Welfare 1965: Second Report on an Enquiry Conducted by Mass-Observation into the Extent of Knowledge and Preference in State and Private Provision for Education, Health Services and Pensions'; Harris and Seldon, 'Choice in Welfare, 1970: Third Report on Knowledge and Preference in Education, Health Services and Pensions'; 'Treasury/Department of Health and Social Security Joint Working Party on Financing the National Health Service'. The National Archives (TNA) T 227/3288, 1971.

<sup>78</sup> "'Choice in Welfare": Commentary by a Treasury Group'. T 227/1788, 1964.



attitudes to tax.

Very few civil service comments about popular attitudes to tax were found from 1965. An undated note from the Department of Economic Affairs (most likely from 1965) suggested similar ideas about increasing opposition, stating: 'Straight increases of tax within the present framework are likely to meet increasing resistance'.<sup>79</sup> However, it also emphasised current opposition among industrial leaders, noting:

As regards direct taxation, there is a general feeling among the leaders of industry that direct taxation is too high and too progressive with adverse effects on incentive, and with the danger of making people more interested in how to pay less tax than in how to produce more income by greater effort.<sup>80</sup>

If this was written in 1965 its focus on industry seems logical given the backlash against the budget. Fairness was again also highlighted — a Treasury paper in January 1965 argued that any cut in employers' NI contributions without a concomitant cut for employees would be very unpopular.<sup>81</sup>

Senior civil servants were making similar comments to Conservative politicians about the potential for increasing opposition to tax increases in the lead-up to the 1964 election. As in the Conservative party, the source of this idea is unclear. It does not appear to have come from polling and while it may have been transmitted from Conservative politicians, it could also simply have been the result of similar assumptions about popular attitudes and the response to

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<sup>79</sup> 'Indirect Taxation: Note by the Department of Economic Affairs, N.D. (Likely 1965)'. The National Archives (TNA) T 320/455.

<sup>80</sup> *Ibid.*

<sup>81</sup> 'Replacement of National Insurance Contributions by a Major Extension of Indirect Taxation: Note by the Secretaries, 13 January 1965'. The National Archives (TNA) T 320/455, 1965.

increasing taxation. Few comments were found in 1965 but those that were perhaps again suggested concern about increasing opposition, as well as contemporary opposition from industrial leaders. This was logical given the backlash to Labour's tax reforms. Comments also continued to emphasise the importance of fairness in both 1964 and 1965, if slightly less than they had around the 1961 budget. However, given the content of the 1961 budget compared to the 1965 budget this is also perhaps unsurprising.

### **The Labour party**

Although by 1964 the idea that opposition to tax was not a major problem had become more common in the civil service, it does not appear to have spread to the Labour party. Labour politicians and researchers seemed fairly concerned about current opposition to tax in 1964-5. Although they had worked out a comprehensive tax reform plan, the Labour manifesto at the 1964 election did not set this out in detail, stating only that they would make the tax system fairer, introduce a capital gains tax, and crack down on tax evasion and avoidance.<sup>82</sup> Pemberton suggests that this:

... stemmed from its [Labour's] loss of the 1959 general election and the widespread view that the party's pledges on income tax and purchase tax had contributed to defeat.<sup>83</sup>

As discussed in the previous chapter, it is not clear that key Labour figures unanimously agreed that tax had cost them the 1959 election in its immediate aftermath. This idea could have emerged later, although it did not appear in the sources consulted here. It seems plausible though that if there was a general belief that tax had been a

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<sup>82</sup> Dale, *Labour Party General Election Manifestos, 1900-1997*, 105-125.

<sup>83</sup> Pemberton, 'A Taxing Task: Combating Britain's Relative Decline in the 1960s', 365.

negative for them during the 1959 and previous elections then Labour would be concerned about opposition to tax ahead of the 1964 election. Labour politicians also, unsurprisingly, appeared concerned about the reaction of higher earners to their tax policies in the run-up to the 1964 election. The second draft report of their working party on taxation in March 1964, for example, suggested that capital gains and wealth taxes would be 'easier to introduce' if they were mitigated by cuts to surtax and new allowances for saving.<sup>84</sup>

However, Labour discussions about popular attitudes to tax around the 1964 election, as previously, also emphasised fairness, particularly in relation to wage restraint.<sup>85</sup> One note in January 1964, for example, suggested that people needed to see parity of sacrifice.<sup>86</sup> The draft reports of the working party on tax, written in February and March 1964, also argued that a general recasting of the tax system to make it fairer, using a wealth tax and excess profits levy, would create 'a new climate of social justice which would make an incomes policy more acceptable'.<sup>87</sup> In general, Labour comments about popular attitudes to tax around the 1964 election did not seem dissimilar to those expressed around 1950 and 1959.

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<sup>84</sup> 'Working Party on Taxation. Draft Report on Taxation and Incomes Policy (Second Revision), March 1964', NEC 102 March, (Labour Party, Labour Party Archive, People's History Museum), 1964.

<sup>85</sup> 'Taxation Working Party. The Taxation Implications of an Incomes Policy, January 1964', NEC 102 January (Labour Party, Labour Party Archive, People's History Museum), 1964; 'Taxation Working Party. A Note on the Wealth Tax by Thomas Balogh, January 1964', NEC 102 January (Labour Party, Labour Party Archive, People's History Museum), 1964; 'Working Party on Taxation. Draft Report on Taxation and Incomes Policy, February 1964', NEC 102 February, (Labour Party, Labour Party Archive, People's History Museum), 1964.

<sup>86</sup> 'Taxation Working Party. The Taxation Implications of an Incomes Policy, January 1964', NEC 102 January Labour Party, 1964.

<sup>87</sup> 'Working Party on Taxation. Draft Report on Taxation and Incomes Policy, February 1964', NEC 102 February, Labour Party, 1964; 'Working Party on Taxation. Draft Report on Taxation and Incomes Policy (Second Revision), March 1964', NEC 102 March, Labour Party, 1964.

Fewer discussions were found in 1965, perhaps because Labour was now in government. What comments there were seemed again to assume popular opposition to tax.<sup>88</sup> Crossman, for example, recorded in his diaries that he had suggested that they should have got 'all the imposts, all the unpopuliarities' into the autumn 1964 budget in one go.<sup>89</sup> George Brown, then head of the newly created Department of Economic Affairs and in charge of incomes policy, argued that the budget would not help wage restraint and might even harm it, writing in a memo to Wilson in March 1965:

It adds up on balance to an extremely negative package; is punishing to ordinary folk even where there is little case for being so; and is wholly irrelevant to our real needs ... It is really just a "soak 'em" package ... The most likely outcome is that if the man-in-the-street feels this package presses too harshly on him he will meet it by making bigger wage demands on some pretext or other; and far from that contributing to our policy aims it will do precisely the opposite.<sup>90</sup>

Tony Benn did not comment on popular attitudes in relation to the

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<sup>88</sup> See for example: Crossman, 'The Diaries of a Cabinet Minister: Vol.1, Minister of Housing, 1964-66', 50-51; 'Memorandum from George Brown to Harold Wilson, 19 March 1965'. The National Archives (TNA) T 171/801, 1965; Tony Benn, 'Out of the Wilderness: Diaries 1963-67', (London: Arrow, 1988), 206.

<sup>89</sup> Crossman, 'The Diaries of a Cabinet Minister: Vol.1, Minister of Housing, 1964-66', 50-51.

<sup>90</sup> 'Memorandum from George Brown to Harold Wilson, 19 March 1965'. T 171/801, 1965. George Alfred Brown, Baron George-Brown (1914-1985) was the son of a grocer's packer and later driver and active trade unionist. After leaving school at fifteen and working as a clerk and salesman he became a clerk and later organiser for the Transport and General Workers Union (TGWU). He was active in local Labour politics, becoming secretary of the St Albans divisional Labour Party and attending the party conference as a delegate in 1939. His speech there established his reputation within the party and he secured the nomination for Belper, Derbyshire which he won in 1945. Brown held various roles between 1945 and 1951 including parliamentary private secretary to the chancellor and minister of works. He was on the right of the party and a committed 'anti-Bevanite' in the Labour divisions of the 1950s. He won the deputy leadership of the party in 1960 but his alcohol dependence and occasional unpredictability undermined his attempt to win the leadership in 1963. From 1964 to 1966 he was secretary of state for economic affairs. He was foreign secretary from 1966 to 1968 when he resigned after disagreements with Wilson. In 1970 he lost his constituency and moved to the Lords. See: Chris Wrigley, 'Brown, George Alfred, Baron George-Brown 1914-1985', Oxford Dictionary of National Biography, Oxford University Press, 2008, accessed on: 4 February at <https://doi.org/10.1093/ref:odnb/30861>.

budget in his diaries but he did record in January 1965 that he had attended a meeting in his constituency at which there was a storm of criticism which ‘broadened out into a general attack on the bank rate, rising income tax, foreign policy and the lot’.<sup>91</sup> Private comments by Labour politicians about attitudes to tax found in 1965, therefore, implied, or explicitly stated, that tax increases were unpopular.

Backbench Labour MPs also occasionally used popular attitudes to tax to support their positions during the 1965 budget debate.<sup>92</sup> Harold Lever, one of the Labour MPs who criticised the budget most strongly, was scornful about the idea that PAYE taxpayers were ‘tantalised or tormented’ by capital gains being untaxed, implying that fairness was not a major consideration.<sup>93</sup> However, later he stated

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<sup>91</sup> Benn, ‘Out of the Wilderness: Diaries 1963-67’, 206.

Anthony Neil Wedgwood [Tony] Benn, second Viscount Stansgate (1925-2014) was Labour politician. His father and both his grandfathers were members of parliament and after Oxford and a brief period at the BBC, Benn was elected as MP for Bristol South East in 1950. When his father died in 1960 Benn was disbarred from the Commons as he had inherited his father’s peerage. After a prolonged campaign he was allowed to renounce his peerage and was re-elected for Bristol South East in 1963. He was made postmaster general in 1964 and then minister of technology in 1966. In 1970 he stood for the deputy leadership but was conclusively beaten by Roy Jenkins. In 1974 he became industry minister but was demoted to secretary of state for energy in 1975 after disagreements with Wilson about Europe and nationalisation. Through the 1970s he increasingly became the voice of the left wing of the Labour party. In 1981 he tried for the deputy leadership again and lost narrowly to Healey. From 1987 he started to publish his extensive diaries. See: Jad Adams, ‘Benn, Anthony Neil Wedgwood [Tony], Second Viscount Stansgate (1925–2014)’, *Oxford Dictionary of National Biography*, Oxford University Press, 2018, accessed on: 7 January at <https://doi.org/10.1093/odnb/9780198614128.013.107760>.

<sup>92</sup> H. C. Deb. 713 col. 682, 24 May 1965; *ibid.*; H. C. Deb. 710 col. 738, 8 April 1965.

<sup>93</sup> H. C. Deb. 713 col. 682, 24 May 1965; Whiting, *The Labour Party and Taxation*, 165-168. (Norman) Harold Lever, Baron Lever of Manchester (1914-1995) was a Labour politician and businessman. He was educated at Manchester grammar school and Manchester University before passing the bar in 1935. Lever served as MP for the Exchange division of Manchester from 1945 to 1950 and then for Cheetham from 1950 to 1979. He was appointed financial secretary to the Treasury in 1967 before joining the Cabinet in 1969 as paymaster-general and deputy at the Ministry of Technology. After a stroke in 1972 Wilson was unwilling to appoint him to a major department so from 1974 to 1979 he served as economic

that there had been ‘widespread public concern’ about close companies.<sup>94</sup> Given that the average person would surely not have been familiar with the tax arrangements of close companies, this raises some questions about who the ‘public’ he was referring to was. A different view of popular attitudes was put forward by Jack Diamond, who stated:

Some of the speeches that we have heard from time to time may sound perfectly well in certain establishments where right hon. Gentlemen opposite move ... but I would invite them to come to a factory in my constituency, make that same speech in the canteen, and then see what the workers—who have had every proper pennyworth of tax deducted from their wages day in and day out, year in and year out—think of the propriety of allowing a certain amount of tax avoidance, as has been said from time to time.<sup>95</sup>

While Diamond’s comments seemed broadly in line with most discussions of popular attitudes to tax, Lever’s seemed either

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advisor to the prime minister. See: Edmund Dell, ‘Lever, (Norman) Harold, Baron Lever of Manchester (1914–1995)’, *Oxford Dictionary of National Biography*, Oxford University Press, 2005, accessed on: 4 February at <https://doi.org/10.1093/ref:odnb/58077>.

<sup>94</sup> H. C. Deb. 713 col. 682, 24 May 1965. The definition of close companies is complex but broadly they are companies which are wholly or largely controlled by five or fewer participators or exclusively by the directors. See: HM Revenue and Customs, ‘HMRC Internal Manual Company Taxation Manual: Close Companies’, 2020, accessed on: 27 April at <https://www.gov.uk/hmrc-internal-manuals/company-taxation-manual/ctm60060>.

<sup>95</sup> H. C. Deb. 716 col. 238, 12 July 1965. cited in Whiting, *The Labour Party and Taxation*, 166. John [Jack] Diamond (1907–2004) was an accountant and Labour, and then later Social Democratic Party (SDP), politician. He ran his own accountancy firm and had numerous other business interests. Involvement with social work in London led him towards socialism and he joined the Fabian Society in the 1930s but did not stand for parliament until 1945 when he became MP for Blackley (Manchester). He lost his seat in 1951, but won a seat in Gloucester at a by-election in 1957. Diamond was made chief secretary to the Treasury in 1964 and was one of the Treasury team for the 1965 budget. He lost his seat in 1970 and was made Baron Diamond. He then chaired the Royal Commission on the Distribution of Income and Wealth from 1974, which ended up as a casualty of the 1979 election, reporting after the result and being largely ignored. He was involved in the creation of the SDP in 1981 and was leader of the SDP peers from 1982 to 1988. He re-joined Labour in 1995 after Blair’s election. See: David Marquand, ‘Diamond, John [Jack], Baron Diamond (1907–2004)’, *Oxford Dictionary of National Biography*, Oxford University Press, 2011, accessed on: 18 December at <https://doi.org/10.1093/ref:odnb/93546>; Whiting, *The Labour Party and Taxation*, 134–135.

implausible or as if they referred in reality to elite attitudes.

As in earlier periods, no evidence was cited for these statements. The Labour party does appear to have been paying more attention to polling internally in 1964-5, including producing polling summaries and commissioning polling by Mark Abrams.<sup>96</sup> This is in line with previous research; both Black and Wring have demonstrated how polling became more important to the Labour party throughout the 1960s.<sup>97</sup> Very little of this seems to have focused on tax, however. Abrams conducted two surveys, in 1963 and 1964, which asked whether respondents thought that a future Labour or Conservative government would increase, maintain, or reduce taxation.<sup>98</sup> These found that small majorities thought Labour would increase taxes and large majorities thought the Conservatives would not change them.<sup>99</sup> However, polling summaries after the 1965 budget found that it had been popular, particularly the attack on business expenses, and that people generally thought that it was tough but fair.<sup>100</sup>

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<sup>96</sup> See for example: 'Campaign Committee. Opinion Polls, June 1963', RD 481 June, (Labour Party, Labour Party Archive, People's History Museum), 1963; Mark Abrams, 'Survey of Target Electors, June 1963', ABMS 3 132, (The papers of Mark Abrams, Churchill Archives Centre, Cambridge), 1963; Mark Abrams, 'Second Survey of Marginal Constituencies, March 1963', ABMS 3 131, (The papers of Mark Abrams, Churchill Archives Centre, Cambridge), 1963; Mark Abrams, 'Study of Public Opinion: General Report, March 1964', ABMS 3 150, (The papers of Mark Abrams, Churchill Archives Centre, Cambridge), 1964.

<sup>97</sup> Black, *The Political Culture of the Left in Affluent Britain, 1951-64: Old Labour, New Britain?*, 186-187; Wring, *The Politics of Marketing the Labour Party*, 64-80.

<sup>98</sup> Abrams, 'Second Survey of Marginal Constituencies, March 1963', ABMS 3 131, The papers of Mark Abrams, 1963; Abrams, 'Study of Public Opinion: General Report, March 1964', ABMS 3 150, The papers of Mark Abrams, 1964.

<sup>99</sup> Abrams, 'Second Survey of Marginal Constituencies, March 1963', ABMS 3 131, The papers of Mark Abrams, 1963; Abrams, 'Study of Public Opinion: General Report, March 1964', ABMS 3 150, The papers of Mark Abrams, 1964.

<sup>100</sup> 'Home Policy Committee. State of the Nation: Opinion Polls II, February 1965', RD 8 February, (Labour Party, Labour Party Archive, People's History Museum), 1965; 'Home Policy Committee. State of the Nation: Opinion Polls V, May 1965', RD 25 May, (Labour Party, Labour Party Archive, People's History Museum), 1965.

It is unclear how much impact this expanded polling had. It suggested that Labour's concern about popular opposition to tax ahead of the 1964 election was probably justified, but no comments linking polling and the manifesto choices were found. Diamond's comments seemed in line with the survey findings, but polling suggested that both Lever and Brown's assessments of attitudes to the 1965 budget were inaccurate, particularly in relation to fairness. There is also the question of whether Labour politicians actually wanted information about popular attitudes to tax, or were simply using them mechanistically to support their policy preferences. There were too few comments about popular attitudes to draw any clear conclusions about this. However, it is notable that Benn seemed unwilling to take his constituents' comments on board in January 1965, stating that they were 'unaware of the critical economic situation' and 'emerged as a most short-sighted group'.<sup>101</sup> In general, Labour MPs' and ministers' comments about popular attitudes to tax in 1964-5 often seemed to be based largely on subjective beliefs rather than evidence.

Labour discussions of popular attitudes to tax in 1964-5 did not appear to have changed significantly. Unlike Conservative politicians and researchers and senior civil servants they did not argue that tax was no longer a major issue. Instead, they expressed concern about opposition to tax and continued to emphasise fairness, particularly in relation to wage restraint. Although the party had significantly expanded its use of polling, it is not clear that this was influencing Labour politicians' comments, which, though not common, appeared still to be largely based on their own subjective views and were not

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<sup>101</sup> Benn, 'Out of the Wilderness: Diaries 1963-67', 206.



always in line with their poll findings.

## **The Trades Union Congress**

One potentially important source for Labour ideas about popular attitudes to taxation in 1964-5, particularly given the focus on wage restraint, was the TUC. The TUC welcomed both the autumn 1964 and 1965 budgets.<sup>102</sup> Their press release on the autumn budget suggested that increased income taxes would be unpopular with those affected but did not seem overly concerned:

Unpopular as the sharp increase in income tax will be with the minority who will be affected, it reflects on the one hand the underlying gravity of the situation and, on the other, a determination to carry out radical and progressive changes in the whole tax structure.<sup>103</sup>

Similarly, a draft statement on the 1965 budget stated that although the capital gains tax had 'naturally enough, attracted considerable criticism from those who have previously enjoyed what is virtually a source of tax-free income' they were confident that this would not prevent the chancellor from pressing ahead.<sup>104</sup> This could, of course, have been an attempt to encourage Callaghan not to abandon the reforms. However, in general, TUC comments in 1964-5 suggested that there would be opposition from taxpayers whose liabilities increased.

They made very few comments about their members' attitudes. An

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<sup>102</sup> 'Trades Union Congress: The Budget. Econ. Ctee 3/1. 20th November 1964', MSS.292B 410.2/1, (TUC, MRC), 1964; 'Press Release on November 1964 Budget, 11 November 1964', MSS.292B 410.2/1, (TUC, MRC), 1964; 'Press Release on 1965 Budget, 6 April 1965', MSS.292B 410.2/1, (TUC, MRC), 1965.

<sup>103</sup> 'Press Release on November 1964 Budget, 11 November 1964', MSS.292B 410.2/1, TUC, 1964.

<sup>104</sup> 'Trades Union Congress: The Economic Situation. Econ. Ctee 7/7. 10th February 1965', MSS.292B 410.2/1, (TUC, MRC), 1965.

internal report stated that the autumn budget aimed to 'create a climate of opinion that will make an incomes policy acceptable', and hoped that increased NI benefits, capital gains tax, and increased progressivity in income tax would be welcomed by trade unionists. It did not, however, comment on how likely it thought this was.<sup>105</sup> The only comment found in 1965 that was close to a statement on popular attitudes to tax came during a meeting with the chancellor after the budget. A TUC representative stated that whatever 'happened to wages would depend on what happened to prices'. It is interesting that he emphasised prices rather than taxation. He went on to say that he 'agreed there had to be some change in the whole approach to taxation', but did not specify what that reform should be, or suggest whether members supported such a change.<sup>106</sup>

Although a superficial examination of the archived letters from members, unions, and councils to the TUC in this period suggests that they were receiving slightly fewer letters than in previous years, this is not conclusive, and those they did receive argued almost exclusively for lower taxes.<sup>107</sup> There were no resolutions on tax at the

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<sup>105</sup> 'Trades Union Congress: The Budget. Econ. Ctee 3/1. 20th November 1964', MSS.292B 410.2/1, TUC, 1964. Incidentally, the phrasing used in their internal report emphasises the links between the TUC and Labour on taxation as the wording was almost identical to that used by Labour's working party on tax (see above). See: 'Working Party on Taxation. Draft Report on Taxation and Incomes Policy, February 1964', NEC 102 February, Labour Party, 1964; 'Working Party on Taxation. Draft Report on Taxation and Incomes Policy (Second Revision), March 1964', NEC 102 March, Labour Party, 1964.

<sup>106</sup> 'Trades Union Congress: Report of a Meeting between the Chancellor of the Exchequer and the Economic Committee Held at the Treasury on Monday, 3rd May, 1965, at 3pm', MSS.292B 410.2/1, (TUC, MRC), 1965.

<sup>107</sup> See for example: 'Letter from T J Smith, National Union of Printing, Bookbinding & Paper Workers to George Woodcock, 11 August 1964', MSS.292B 411.1/9, (TUC, MRC), 1964; 'Letter from R C B Stillman to the Secretary of the TUC, 18 August 1964', MSS.292B 411.1/1, (TUC, MRC), 1964; 'Letter from Gwen Wicks to George Woodcock, 14 January 1965', MSS.292B 411.1/1, (TUC, MRC), 1965; 'Letter from Hugh Kelly, Plumbing Trades Union to George Woodcock, 5 March 1965', MSS.292B 411.1/9, (TUC, MRC), 1965; 'Letter from R Barnett, National

1964 conference although there had been two in 1963: one calling for increased tax allowances, which was not passed, and one calling for the TUC not to cooperate with an incomes policy that did not include price controls and control of profits through taxation, which was.<sup>108</sup> A motion in 1965 also expressed concern about rising prices, low pay, and the unfair burden of both direct and indirect taxation on low-paid workers. The debate about the motion mostly focused on whether or not they could trust the new Labour government.<sup>109</sup> It is possible that support for tax cuts had lessened slightly in the TUC membership in the immediate aftermath of the 1964 election but there is insufficient evidence to determine whether or not this was the case. TUC members still displayed significant opposition to the level of structure of taxation and concern about equity.

As previously, in 1964-5 the TUC made few comments about popular attitudes to tax. Although they suggested that there might be opposition to Labour's tax reforms from those who saw their taxes increased, TUC statements did not suggest any real concern about this. No clear representations of members' attitudes to tax were found either. Communications from members suggested that opposition to tax might have declined slightly in the immediate aftermath of the 1964 election, but this was not conclusive and communications and resolutions continued to suggest significant opposition to contemporary tax levels and concern about fairness. TUC comments about attitudes to tax remained consistent with

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Amalgamated Stevedores and Dockers to George Woodcock, 2 September 1965', MSS.292B 411.1/10, (TUC, MRC), 1965.

<sup>108</sup> 'A Value Added Tax, August 1963', MSS.292B 411.25/1, (TUC, MRC), 1963; 'Congress Motion 61: Income Tax - Personal Allowances', MSS.292B 411.1/9, (TUC, MRC), 1963; Trades Union Congress, *TUC Report, 1963* (London: TUC, 1963), 393-396, 463-464.

<sup>109</sup> Trades Union Congress, *TUC Report, 1965* (London: TUC, 1965), 476-496.

earlier discussions and TUC officials do not appear to have been suggesting that their members' attitudes to tax had changed in 1964-5.

### **The Federation of British Industries and Confederation of British Industry**

FBI discussions of popular attitudes to tax were also limited in 1964-5.<sup>110</sup> FBI officials did, however, represent their members as highly opposed to the 1965 budget. A draft letter to Callaghan in May 1965 stated:

Industry is deeply worried about the Finance Bill. I have never previously known so widespread or so heavy a foreboding that measures are being adopted which will undermine the stability of business and jeopardise the possibilities of growth.<sup>111</sup>

This was an unusually explicit statement of members' views. The letter also reported that this feeling was 'not confined to prominent large companies in special situations' but went 'deep and wide'.<sup>112</sup> A draft of a speech to be given at the Accountants' Hall in Glasgow in March 1963 also argued for a shift to indirect tax because people felt overburdened by direct taxes:

If there is a lesson to be learned from such comparisons, it is that, when total taxes exceed 30% of G.N.P. and over 50% of that total comes from direct taxation, the taxpayer feels that he is heavily taxed. The lesson for the U.K. would therefore seem to be that the burden of direct taxes should be lightened and the contribution of indirect taxes to tax revenue should be increased ...<sup>113</sup>

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<sup>110</sup> The FBI merged with the British Employers' Confederation and the National Association of British Manufacturers to form the Confederation of British Industry (CBI) on the 30<sup>th</sup> of July 1965.

<sup>111</sup> 'Draft Letter to James Callaghan, 21 May 1965', MSS.200/C 3/ECO/16/3, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1965.

<sup>112</sup> Ibid.

<sup>113</sup> 'Speech - Aspects of Taxation in the U.K. And E.E.C. To Be Given at 4.30 p.m. At Accountants' Hall, 220 St. Vincent Street, Glasgow, 7th March, 1963', MSS.200/C 3/ECO/16/1, (Confederation of British Industry Archive, Modern

The speech did not provide any evidence that people felt overtaxed above 30 percent of GNP. As mentioned in the previous chapter, the FBI appeared to shy away, internally, from advocating a switch from direct to indirect taxation ahead of the 1963 budget because proposals to tax necessities were 'politically unacceptable'.<sup>114</sup> 'Politically unacceptable' in this context could have been a synonym for unpopular or it could have referred to politicians' attitudes. Ahead of the 1964 budget the FBI did call for a shift to indirect taxation — as well as cuts in profits and income taxes — although they justified this on grounds of increasing prosperity, rather than popular attitudes.<sup>115</sup> With such limited comments, however, it is difficult to determine whether their ideas about popular, or political, attitudes to tax had changed, or whether they had simply concluded that they were no longer such an obstacle.

An internal CBI discussion in 1966 suggested that fairness was important to popular attitudes as well. A meeting in June 1966 concluded that their best option might be to advocate a cut in the standard rate of income tax, as a reduction of taxes on unearned income specifically, which was their main aim, would be 'politically' difficult.<sup>116</sup> It also reported that the Taxation Panel thought that the idea of advocating a 20 percent corporation tax rate was totally unrealistic, stating:

Even if public opinion would support such a low rate of tax on company profits, it would completely distort the relationship between U.K. Company

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Records Centre, University of Warwick), 1963.

<sup>114</sup> 'Minutes of the Meeting of the Taxation Committee Held at the FBI Offices on Tuesday, 9th October, 1962, at 11 a.m.', MSS.200/F 3/E7/1/5, Confederation of British Industry Archive, 1962.

<sup>115</sup> 'The Budget, 1964, 13 December 1963', MSS.200/F 3/E7/1/5, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1963.

<sup>116</sup> 'Economic Committee and Taxation Panel Joint Meeting, June 13th 1966', MSS.200/C 3/ECO/16/4, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1966.

taxes and those applying overseas.<sup>117</sup>

Again, it is unclear whether 'politically difficult' meant unpopular or simply referred to political conditions. In either case, they did not seem to think that people would accept significant cuts to corporation tax.

The FBI's own communications about tax appeared to have become less negative. They strongly opposed the income tax increases in the 1965 budget, arguing that if taxes had to be raised they should be raised on goods, not companies or 'those whose efforts are most likely to increase production and exports', declaring that it would make top rates 'absurdly high'. They also continued to advocate tax cuts.<sup>118</sup> However, they proposed only technical changes to the corporation and capital gains tax proposals.<sup>119</sup> This could have been a tactical decision, but internal memorandums and meetings also recorded limited opposition to the principles of the reforms, again focusing on small changes that could be made to reduce businesses' liability.<sup>120</sup> Similarly, although the draft speech suggested that those earning over £1000 per annum were comparatively very heavily taxed, and proposed various ways taxation could be improved, it was broadly positive about the British tax system, suggesting that the grass only appeared greener in other countries. It also stated that

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<sup>117</sup> Ibid.

<sup>118</sup> 'The Budget 1965, 7 December 1964', MSS.200/F 3/E7/1/6, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1964.

<sup>119</sup> Ibid. See also: 'Draft Letter to James Callaghan, 21 May 1965', MSS.200/C 3/ECO/16/3, Confederation of British Industry Archive, 1965.

<sup>120</sup> 'Memorandum from G L Walker to All Members of the Taxation Panel, 22 December 1964, Attaching Documents on Corporation Tax, Capital Gains Tax and Budget Representations', MSS.200/F 3/E7/1/6, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1964; 'Minutes of the Meeting of the Taxation Panel Held at the FBI Offices on Wednesday, 17th November 1964 at 10.30 a.m.', MSS.200/F 3/E7/1/6, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1964.

although a wealth tax would reduce investment there were some arguments in favour of its introduction.<sup>121</sup>

FBI/CBI discussions of popular attitudes to tax may have increased very slightly by 1964-5 but they remained rare. Tax changes were often also referred to as 'politically' difficult, but whether this actually referred to politicians' views or wider attitudes is unclear. The comments they did make suggested popular and industrial opposition to tax increases, but also that cuts to wealthy taxpayers' liabilities and a shift to indirect tax might be unpopular. No evidence was cited to indicate what these comments were based on. No signs were found of any investigation of attitudes to tax. The Taxation and Economic Committees were made up of prominent businessmen and representatives from Britain's largest companies; perhaps, like many of the other elite groups studied here, their ideas about attitudes to tax were primarily based on personal experience and their social spheres, which may well have overlapped with those of politicians and senior civil servants. With so few discussions it is hard to draw definite conclusions about the FBI/CBI's ideas about attitudes to tax. However, although they did suggest some opposition to the level and structure of taxation they did not seem to be thinking, or asserting, that this opposition was increasing in 1964-5.

## **The press**

Another potential source of ideas about popular attitudes to tax was, of course, the press. Although articles in the right-leaning papers

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<sup>121</sup> 'Speech - Aspects of Taxation in the U.K. And E.E.C. To Be Given at 4.30 p.m. At Accountants' Hall, 220 St. Vincent Street, Glasgow, 7th March, 1963', MSS.200/C 3/ECO/16/1, Confederation of British Industry Archive, 1963.

strongly criticised the corporation and capital gains taxes, press discussion of the 1965 budget largely focused on the economic situation and whether the budget would do enough to reassure foreign investors and stabilise the pound.<sup>122</sup> The idea that tax was overly burdensome did reappear to a limited extent. Articles argued that high taxation was killing incentives and investment, and might push talent to leave Britain.<sup>123</sup> One *Guardian* editorial argued, for example:

As things now are, hardworking individuals have far too little inducement to save and invest. Their incomes are so heavily taxed that they cannot easily acquire shares, and if they do become shareholders they are then penalised as such. The total effect of our present system of taxation, aggravated by Mr Callaghan, is militantly anti-capitalist.<sup>124</sup>

Interestingly, one *Mirror* article explicitly pushed back against this idea just before the budget, arguing:

Britain is far from being the most heavily taxed nation on earth. Chancellor James Callaghan has already told us that income tax will go up by 6d. To 8s. 3d. In the £. Some top economists have suggested he ought to put it up by ANOTHER SIXPENCE if he wants to tackle our economic problem. Many industrialists fear he may also clap extra duty on SMOKE and DRINKS and push up PURCHASE TAX as well. Even so, it is doubtful whether Britain will be paying more in taxation after this Budget than the other important countries of Europe. For most of them are far more heavily taxed than we are.<sup>125</sup>

This perhaps suggests that they thought this attack was a serious threat. However, in general, the idea that tax was overly burdensome

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<sup>122</sup> See for example: 'Overspending', *Times*, 1 April 1965; 'What Mr. Callaghan Should Do', *Financial Times*, 3 April 1965; Robert Heller, 'The Economy', *Observer*, 11 April 1965; Peter Jenkins, 'Economic Growth Plans Unharmful: Budget 'Strikes Right Balance'', *Guardian*, 7 April 1965; Kenneth Fleet, 'Doctor Callaghan's Dilemma', *Sunday Telegraph*, 4 April 1965; F. W. Paish, 'The Budget I Would Like to See', *Financial Times*, 5 April 1965; 'Socialist Answer', *Daily Telegraph*, 7 April 1965; Harold Wincott, 'Ruminations before the Budget', *Financial Times*, 6 April 1965.

<sup>123</sup> See for example: 'Opinion: How to Earn a £3,500 Rise', *Daily Express*, 1 April 1965; Frederick Ellis, 'Under the Clock', *ibid.*, 15 April; John Grigg, 'Success Is the Spur', *Guardian*, 22 April 1965; Margot Naylor, 'Who Is Being Tax Squeezed?', *Observer*, 23 May 1965.

<sup>124</sup> Grigg, 'Success Is the Spur', *Guardian*, 22 April 1965.

<sup>125</sup> Robert Head, 'Just How Tough on Us Is the Taxman?', *Daily Mirror*, 6 April 1965.



was far less prevalent than it had been in 1949-50, despite criticism of the 1965 budget and its unprecedented reforms.

Comments about popular attitudes to tax also reappeared to some extent but were still much less prevalent than they had been in 1949-50. Most commentators suggested that the budget would be, or was, unpopular.<sup>126</sup> Despite the article above, the *Mirror*, for example, ran an opinion piece by 'Cassandra', journalist William O'Connor, suggesting that people were 'weeping throughout the land' at the tax increases, and that people at least liked to see their money before it was taken away by the government.<sup>127</sup> The *Express* argued that voters had already been depressed by the income tax increases and now found themselves burdened by more.<sup>128</sup> An *Economist* editorial also pointed out:

Mr Callaghan now becomes the eighth British Chancellor since the war to have made a net increase in taxes in his budget, and thereon hangs an interesting reflection. One of the other seven, Sir Stafford Cripps in 1948, raised them by a mere £49 million net. The other six ... all had one thing in common. They ceased to be Chancellors of the Exchequer within nine months - except for Mr Selwyn Lloyd, who lasted a year. Deflationary virtue by itself, does not usually bring political reward.<sup>129</sup>

It was not entirely clear whether they were suggesting that Callaghan would be punished by voters or his own party, but the broader message of these articles was clear — tax increases were unpopular and politically dangerous.

The *Mirror* and *New Statesman* were the only publications to suggest that the public would, or at least should, be supportive of the budget,

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<sup>126</sup> See for example: Jon, "'Don't Tell Me He's Slapped a Tax on This Too!'", *Daily Mail*, 7 April 1965; Cassandra, 'Watch the Money Go By', *Daily Mirror*, 7 April 1965; 'Is Virtue Enough', *Economist*, 10 April 1965; 'Opinion: The Price of Mr. Callaghan', *Daily Express*, 7 April 1965.

<sup>127</sup> Cassandra, 'Watch the Money Go By', *Daily Mirror*, 7 April 1965.

<sup>128</sup> 'Opinion: The Price of Mr. Callaghan', *Daily Express*, 7 April 1965.

<sup>129</sup> 'Is Virtue Enough', *Economist*, 10 April 1965.

and they focused on the indirect tax increases specifically. The same day as the opinion piece above, the *Mirror* ran an editorial arguing that indirect tax increases were a small price to pay and more than offset by the attacks on capital:

The wage-earners can't really complain - not when they see what he has done to bust tax-avoiding rackets ... Smoking and drinking is going to be dearer. But let's be realistic. Sixpence on a king-size packet of fags, four bob on a bottle of Scotch, or a penny on the pint, isn't the end of the world ... Nobody can say this is a Budget in which the rich get all the pleasure and the poor get all the blame.<sup>130</sup>

The *New Statesman* was not quite as effusive, but suggested that people would accept the indirect tax increases as at least now it was clear that the wealthy were sharing the burden.<sup>131</sup>

There was not much other discussion of the popularity of the individual tax changes. One *Observer* opinion piece argued that the corporation tax was not going to be popular with the electorate, while the capital gains tax might be with some changes:

... modifications, including a lower rate and the equitable quid pro quo of reduced surtax, would probably mean that the bulk of the electorate approved the measure [capital gains tax]. I don't think the same thing can be said about the corporation tax - and not only because its implications are not understood. Mr Callaghan and his colleagues are perhaps unfortunate in trying to reform the company tax system at a time when taxes are rising.<sup>132</sup>

More convincingly, perhaps, an *FT* article suggested that it would be hard to interest the public in either the capital gains or corporation tax changes.<sup>133</sup> Despite suggestions of popular opposition, polling showed that Labour increased their lead over the Conservatives after the budget announcements.<sup>134</sup> The *Telegraph's* report of this polling

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<sup>130</sup> 'The Racket-Busting Chancellor', *Daily Mirror*, 7 April 1965.

<sup>131</sup> 'What Follows the Budget?', *New Statesman*, 9 April 1965.

<sup>132</sup> Naylor, 'Who Is Being Tax Squeezed?', *Observer*, 23 May 1965.

<sup>133</sup> Ronald Butt, 'The Commons Faces a Long, Hard Summer', *Financial Times*, 30 April 1965.

<sup>134</sup> 'Wilson Riding High', *Daily Express*, 17 April 1965; 'Time of Preparation', *Daily Telegraph*, 26 April 1965.

questioned how long the British public would be fooled by Labour. It went on to commend a new scheme by Geoffrey Howe for insurance-based welfare, stating:

This is the main way in which the Conservative party can create a policy which will reduce taxation. And this is what the British people will be looking for when this Budget starts to bite.<sup>135</sup>

Where groups were specified, the middle class was by far the most commonly mentioned — only the *Mirror* and *New Statesman* published articles that seemed focused specifically on working-class taxpayers.<sup>136</sup> The *Telegraph* stated, for example:

Labour's distorted vision of social justice amounts in the end to an attack upon the middle classes.<sup>137</sup>

Another article in the *Financial Times* slightly petulantly concluded that a 35-year-old 'executive' with two children should just 'move to a provincial town where he could live near his work, give up smoking, turn to soft drinks and decide to send his children to State schools' as a result of the budget changes.<sup>138</sup> This was mostly a feature of articles in the right-leaning papers but the *Guardian* also ran a piece reporting that middle-class pensioners would lose out due to the changes:

Oil shares are the classic old-age pension of the middle class ... Since last autumn through the threat of the tax changes now announced in the Budget they have already lost about a quarter of their capital. Now they stand to lose more than a third of their income as well. Can this have been

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<sup>135</sup> 'Time of Preparation', Daily Telegraph, 26 April 1965.

<sup>136</sup> 'The Racket-Busting Chancellor', Daily Mirror, 7 April 1965; 'What Follows the Budget?', New Statesman, 9 April 1965. For comments focusing on middle-class taxpayers see for example: 'Shell after the Budget: Dividend Cut Inevitable?', *Guardian*, 15 April 1965; A special correspondent, 'The Rising Bills of a 35 Year Old Executive', *Financial Times*, 7 May 1965; 'Budget Trickery', *Daily Telegraph*, 13 April 1965; 'Opinion: Don't Bleed the Taxpayer', *Daily Express*, 5 April 1965; Naylor, 'Who Is Being Tax Squeezed?', *Observer*, 23 May 1965; Ronald Butt, 'The Budget Marks a Watershed', *Financial Times*, 9 April 1965; Alan Watkins, 'After the Budget', *Spectator*, 9 April 1965.

<sup>137</sup> 'Budget Trickery', Daily Telegraph, 13 April 1965.

<sup>138</sup> A special correspondent, 'The Rising Bills of a 35 Year Old Executive', *Financial Times*, 7 May 1965.

Callaghan's intention?<sup>139</sup>

Comments about middle-class attitudes did not always emphasize opposition. The *Financial Times* suggested that middle-class voters would not quickly abandon the Labour party, even though the budget could clearly be presented as anti-middle class.<sup>140</sup> A *Spectator* article also suggested that the proposed crackdown on expense claims would be popular with middle-class voters, particularly groups like teachers and doctors, who felt that:

... up in the wicked city there are directors and ad-men and even journalists who, without so much as a diploma to their names, are knocking back vintage claret while the teacher gets custard slopped over him in the school canteen.<sup>141</sup>

This focus on middle-class taxpayers could have been a response to them being more affected by Labour's reforms. Effective income tax rates for a single man on 400 percent of average earnings increased significantly in 1965, but at most other income levels the increase was gentler and a continuation of earlier trends. In fact, the only other income group to see a sharp increase in effective income tax liability was single men at 75 percent of average earnings (see fig. 9, p. 136).<sup>142</sup> It is not clear, therefore, that middle-income taxpayers were more affected than other groups by the 1965 budget. The capital gains and corporation tax changes would have had an impact on wealthy taxpayers' liabilities, so if when articles said 'middle class' they actually meant 'high income' this could still have been a factor. The decline of left-leaning newspapers and the fall in the perceived value of working-class readers as advertising became more

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<sup>139</sup> 'Shell after the Budget: Dividend Cut Inevitable?', *Guardian*, 15 April 1965.

<sup>140</sup> Butt, 'The Budget Marks a Watershed', *Financial Times*, 9 April 1965.

<sup>141</sup> Watkins, 'After the Budget', *Spectator*, 9 April 1965.

<sup>142</sup> Johnson, Lynch, and Walker, 'Income Tax and Elections in Britain, 1950–2001', 400–402.

important to papers' business models might also have had an effect; the *Herald*, for example, closed in 1964.<sup>143</sup>

Despite significant parliamentary opposition, the 1965 budget was not as high profile in the press as might have been expected. Although articles in the right-leaning papers criticised the reforms, attention largely focused on the general economic situation and whether the budget was the correct approach. The ideas that tax was too high and that people were opposed to taxation reappeared to a limited extent. Where popular attitudes were discussed, articles suggested opposition to the budget and tax more generally, possibly fuelling, or at least chiming with, political concerns about the potential for increased opposition to taxation. However, press emphasis on the level of taxation and popular opposition was still significantly less than it had been in 1949-50. It is possible, but far from definite, therefore, that press reporting could have contributed to concern about increasing opposition to tax in the Conservative party and civil service.

## **Conclusion**

The belief in the Conservative party and, to a much lesser extent, the civil service in the early 1960s that popular opposition to tax had declined seemed to have become more widespread within those organisations by 1964. However, both Conservative politicians and senior civil servants were also expressing concern by 1964-5 that

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<sup>143</sup> Curran and Seaton, *Power without Responsibility: Press, Broadcasting and the Internet in Britain*, 88-95; Hirsch and Gordon, *Newspaper Money: Fleet Street and the Search for the Affluent Reader*; Murdock and Golding, 'For a Political Economy of Mass Communications'.

opposition would increase in the near future. This concern did not seem to be driven by the TUC or FBI, later CBI. The former made few comments about popular attitudes, and although their membership continued to express opposition to the levels and structure of taxation, if anything, this seemed to have slightly decreased since the early 1960s. There was also no evidence of the TUC stating that its members were opposed to taxes. The FBI's discussions of attitudes to tax seemed to have increased slightly; they stated that their members were very concerned about the 1965 tax reforms. On the other hand, while they opposed the income tax increases in the 1965 budget, they did not fundamentally challenge the corporation or capital gains taxes, proposing only small technical changes. FBI comments about popular attitudes to tax remained rare, and despite the assertion in 1963 that people would support a shift to indirect tax, generally also assumed that cuts in high earners' or corporate taxation and increases in indirect taxation would be unpopular.

Civil servants' ideas may have been influenced by Labour politicians, as comments in the civil service in 1965 generally focused on contemporary opposition to Labour's planned reforms from industrialists, rather than future opposition. Labour's perceptions of popular attitudes to taxation seemed to have remained broadly constant — assuming popular opposition to tax increases and support for cuts, but also that fairness was key. Like civil servants they expressed some concern about opposition to their reforms from wealthy taxpayers. Given the significant opposition and lobbying ahead of the budget this seems entirely logical.<sup>144</sup> Comments about

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<sup>144</sup> Daunton, *Just Taxes*, 290-293; Pemberton, 'Taxation and Labour's Modernisation Programme'; Whiting, *The Labour Party and Taxation*, 159-165, 173.

taxation being too high and popular opposition did reappear in the press but to a limited extent and far less than in 1949-50. Press discussions could have been a factor in Conservative ideas, however there is no way to conclusively confirm this as no discussions of press representations of popular attitudes to tax were found.

Survey results did not appear to suggest that attitudes had changed. Statements about popular attitudes to tax in the organisations studied here seemed, in general, largely to be based on personal beliefs and assumptions. The CRD response to internal polling in 1965 suggested that their preconceptions about popular attitudes to tax might be systematically biased by their personal characteristics and social sphere. While Labour was expanding polling in other areas, they do not appear to have felt that they needed more information about popular attitudes to tax. No evidence was found of Labour researchers critically questioning their evidence for popular attitudes or potential bias, unlike their Conservative counterparts.

The decline in Conservative, civil service, and press emphasis on popular opposition to tax around 1960 appeared by the middle of the decade potentially to have been an anomaly. Although their concerns about, and representations of, popular opposition to tax had not returned to anywhere near the levels of 1949-50, there was clearly some anxiety about the potential for future opposition to tax increases in the Conservative party, in particular. At the same time, Labour, TUC, and FBI discussions did not display concern about increasing opposition. Their comments were much more consistent — suggesting varying levels of current popular opposition to tax but with fairness a major factor.

## 5. The 1970 General Election

In 1966 the Beatles released *Taxman*:

Let me tell you how it will be  
There's one for you, nineteen for me  
'Cause I'm the taxman, yeah, I'm the taxman  
Should five per cent appear too small  
Be thankful I don't take it all  
'Cause I'm the taxman, yeah, I'm the taxman  
If you drive a car, I'll tax the street  
If you try to sit, I'll tax your seat  
If you get too cold, I'll tax the heat  
If you take a walk, I'll tax your feet  
'Cause I'm the taxman, yeah, I'm the taxman.<sup>1</sup>

Two months earlier the Kinks had released their number one single *Sunny Afternoon*, which started: "The tax man's taken all my dough ...".<sup>2</sup> The Conservative party's concern about increasing popular opposition to tax seemed to be confirmed. However, *Taxman* was not the most high profile of the songs on *Revolver* and was not released as a single, while the complaint about high taxation in *Sunny Afternoon* shied away from an explicit attack on the Labour government and could be read as a parody of the out-of-touch elite.<sup>3</sup> Apart from the *Guardian*'s description of *Taxman* as showing George Harrison's 'natural acquisitiveness', neither songs' comments about tax were reported in the press.<sup>4</sup> This duality was representative of many of the conversations about popular attitudes to tax in the late 1960s.

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<sup>1</sup> The Beatles, *Taxman* (1966).

<sup>2</sup> The Kinks, *Sunny Afternoon* (1966).

<sup>3</sup> Thomas M. Kitts, *Ray Davies: Not Like Everybody Else* (London: Routledge, 2008), 73-74.

<sup>4</sup> Edward Greenfield, 'Thinking Pop', *Guardian*, 15 August 1966.



By the time *Taxman* was released, Labour had returned to government with a larger majority but they did not introduce the remaining elements of their tax package. The 1966 budget instead introduced the Selective Employment Tax (SET), which taxed employment in service industries. It aimed to even out the taxation of manufacturing and services, and make exports more competitive. Kaldor had originally proposed VAT but was opposed by officials on the grounds of administrative complexity and a lack of conviction that it would improve export competitiveness. SET was a poor replacement. It did not bring in significant revenue and caused controversy within the government about the autocratic nature of its development and announcement.<sup>5</sup> After this Labour's fiscal policy stalled. They were forced into devaluation in 1967 and Callaghan resigned. The incoming chancellor, Roy Jenkins, agreed with the Inland Revenue that there was a limit to how much change the civil service could reasonably absorb and blocked the proposed wealth tax. Instead a special charge was introduced in 1968, which was a one-time tax on wealth similar to the special contribution introduced by Cripps in 1948.<sup>6</sup>

As discussed in the previous chapter, Daunton argues that the reforms of 1965 and 1966 produced little revenue and did not stimulate economic growth. Whiting is less critical, but both agree that Labour's reforms stayed within a pre-existing structure based on high direct taxation and failed to deal with the issue of high direct taxation on low incomes.<sup>7</sup> Between 1955 and 1964, and again between 1965 and 1974, the percentage of total tax revenue raised

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<sup>5</sup> Daunton, *Just Taxes*, 293-298.

<sup>6</sup> *Ibid.*, 285-301, 304-305; Whiting, *The Labour Party and Taxation*, 183-195.

<sup>7</sup> Daunton, *Just Taxes*, 285-305.

from companies halved and the effectiveness of inheritance tax was eroded by increasing avoidance. By 1970 approximately one-fifth of a subsistence pension was taken in indirect taxes. The reduced rates of income tax were also gradually withdrawn from 1962, so that by 1970 people who crossed the threshold had to pay the full standard rate. When Labour came into office in 1964 the threshold for income tax payment was 78.1 percent of the average earnings of an adult male worker. By the time they left this had dropped to 56.1 percent.<sup>8</sup>

Although Labour's reforms improved living standards for the lowest income groups through benefit increases, they resulted in high and increasing tax liability for most low- and middle-income taxpayers. Real incomes were reduced as a result of the budgets of 1964 and 1965, which increased income tax, NI, and consumption taxes. These, and later decisions, were in part the result of continuing economic difficulties related to sterling and the balance of payments deficit. However, Whiting argues that they also represented an ideological decision in favour of spending on social services over tax reductions.<sup>9</sup> This left a system where instead of redistribution from rich to poor there was limited redistribution from average-income taxpayers to a relatively small number below them.<sup>10</sup>

Concern on the left about poverty and inequality continued. Contemporary figures suggested that the top 1 percent of the population owned a third of national wealth, while 5 percent owned

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<sup>8</sup> Ibid., 299-300; Whiting, *The Labour Party and Taxation*, 183-189.

<sup>9</sup> Whiting, *The Labour Party and Taxation*, 168-169. See also: David Butler and Michael Pinto Duschinsky, *The British General Election of 1970* (London: Macmillan, 1971), 1-46.

<sup>10</sup> Whiting, *The Labour Party and Taxation*, 171-184.

75 percent.<sup>11</sup> Work by Feinstein and Atkinson in 1996 and 2000, respectively, suggested that these figures had been overestimations, but nonetheless concerns grew in the late 1960s about whether Labour's tax and welfare policies were creating equality or eradicating poverty.<sup>12</sup> During the 1970 election CPAG let the press misinterpret their cautious conclusion that Labour policies had not increased equality as that they had made the poor poorer. Labour went into the 1970 election facing criticism from both left and right.<sup>13</sup>

As outlined in the previous chapter, the Conservative party embarked on a comprehensive policy review exercise after their defeat in 1964. The resulting goal was an 'opportunity state' which would increase incentives and encourage a wider distribution of wealth. They hoped that reducing direct taxation would increase risk taking and make the economy more dynamic.<sup>14</sup> These aims were thwarted by ideological and electoral considerations. The proposed wealth tax was rejected as un-conservative, while a payroll tax was abandoned and replaced with VAT because of administrative difficulties and their promise to repeal SET.<sup>15</sup> In the end, the Conservatives settled on a plan to shift from direct to indirect taxation by introducing VAT and cutting the top rate of income tax to 75 percent. This would be neutral in revenue terms but left them open to criticism as favouring the wealthy.<sup>16</sup>

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<sup>11</sup> Ibid., 190-193.

<sup>12</sup> Atkinson, 'Distribution of Income and Wealth'; Feinstein, 'The Equalizing of Wealth in Britain since the Second World War'; Whiting, *The Labour Party and Taxation*, 176-193; Daunton, *Just Taxes*, 299-300.

<sup>13</sup> Whiting, *The Labour Party and Taxation*, 176-184; Daunton, *Just Taxes*, 299-300.

<sup>14</sup> Daunton, *Just Taxes*, 302-328; Williamson, *Conservative Economic Policymaking and the Birth of Thatcherism, 1964-1979* 31-36, 60-70.

<sup>15</sup> Daunton, *Just Taxes*, 302-328. Williamson, *Conservative Economic Policymaking and the Birth of Thatcherism, 1964-1979* 31-36, 60-70.

<sup>16</sup> Daunton, *Just Taxes*, 302-328. Williamson, *Conservative Economic Policymaking and the Birth of Thatcherism, 1964-1979* 31-36, 60-63; Butler and

Cultural change continued, and moral panics intensified.<sup>17</sup> Although the Race Relations Act attempted to legislate against racist violence, further restrictive immigration legislation was also passed in this period, and Enoch Powell made his 'Rivers of Blood' speech in April 1968.<sup>18</sup> Huret has suggested that in the United States, concerns about cultural change were connected to shifting attitudes to taxation.<sup>19</sup> This connection has not been made for the UK, but many historians have identified the late 1960s as the beginning of increasing opposition to state spending and taxation.<sup>20</sup> In elite circles this has been linked to neoliberalism and a network of American and British think tanks, most notably the IEA.<sup>21</sup> Recent work has emphasised their links with the media and British industry, including

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Duschinsky, *The British General Election of 1970*, 126-128, 150-151.

<sup>17</sup> Hall et al., *Policing the Crisis*, particularly 218-223, 303-308.

<sup>18</sup> Ibid., particularly 235-243. See also: Panayi, 'Immigration, Multiculturalism and Racism'; Paul, *Whitewashing Britain: Race and Citizenship in the Postwar Era*; Gilroy, *There Ain't No Black in the Union Jack: The Cultural Politics of Race and Nation*

<sup>19</sup> Huret, *American Tax Resisters*, 210-217, 232-235.

<sup>20</sup> See for example: Daunton, *Just Taxes*, 3-5, 335-338; Fielding, *The Labour Party: Continuity and Change in the Making of 'New' Labour*, 69-72; Whiting, *The Labour Party and Taxation*, 186-189; Offer, *Why Has the Public Sector Grown So Large in Market Societies?: The Political Economy of Prudence in the UK, c. 1870-2000*; Offer, *The Challenge of Affluence: Self-Control and Well-Being in the United States and Britain since 1950*; Offer, 'British Manual Workers: From Producers to Consumers, c. 1950-2000', 541-543; Offer, 'Consumption and Affluence, c. 1870-2010'.

<sup>21</sup> See for example: Cockett, *Thinking the Unthinkable: Think-Tanks and the Economic Counter-Revolution, 1931-1983*; Radhika Desai, 'Second-Hand Dealers in Ideas: Think-Tanks and Thatcherite Hegemony', *New Left Review* (1994); Ben Jackson, 'The Think-Tank Archipelago: Thatcherism and Neo-Liberalism', in *Making Thatcher's Britain*, ed. Ben Jackson and Robert Saunders (Cambridge: Cambridge University Press, 2012); Stedman Jones, *Masters of the Universe: Hayek, Friedman, and the Birth of Neoliberal Politics* particularly 134-179; Philip Mirowski, 'The Political Movement That Dared Not Speak Its Own Name: The Neoliberal Thought Collective under Erasure', 2014; Green, 'Thatcherism: An Historical Perspective'; Lowe, 'Modernizing Britain's Welfare State: The Influence of Affluence, 1957-1964', 41-42; Manfred B. Steger and Ravi K. Roy, *Neoliberalism: A Very Short Introduction*, Very Short Introductions (Oxford: Oxford University Press, 2010), 10-14.

the CBI.<sup>22</sup> However, it has also been argued that their influence has been overstated, and that the change in economic ideas among British elites was predominantly an internal process dependent on a broader political consensus and external events.<sup>23</sup>

Whether driven by internal or external forces, the Conservative party did start to move away from their 1950s policy of maintaining and increasing public spending, and towards a programme that emphasised independence and freedom from the state.<sup>24</sup> This transformation should not be overstated; once the economy started to decline in 1971 the Conservative government quickly reverted to Keynesian techniques, including effectively nationalising the aircraft section of Rolls Royce.<sup>25</sup> Some have also argued it should be seen as a longer process, as liberal market ideas that had been present but marginalised within the party in the 1950s became more influential again.<sup>26</sup> Within Labour, the idea spread that the limits of

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<sup>22</sup> See for example: Cockett, *Thinking the Unthinkable: Think-Tanks and the Economic Counter-Revolution, 1931-1983*, 325; Jackson, 'The Think-Tank Archipelago: Thatcherism and Neo-Liberalism'; Parsons, *The Power of the Financial Press: Journalism and Economic Opinion in Britain and America*; Rollings, 'Cracks in the Post-War Keynesian Settlement? The Role of Organised Business in Britain in the Rise of Neoliberalism before Margaret Thatcher'; Stedman Jones, *Masters of the Universe: Hayek, Friedman, and the Birth of Neoliberal Politics* particularly 134-179, 233-234; Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit*, 73-74.

<sup>23</sup> See for example: Davies and Davies, *The City of London and Social Democracy: The Political Economy of Finance in Britain, 1959 - 1979*, particularly 140-180; Williamson, *Conservative Economic Policymaking and the Birth of Thatcherism, 1964-1979* 5-7, 13-15, 34-36, 44-49.

<sup>24</sup> Lowe, 'Modernizing Britain's Welfare State: The Influence of Affluence, 1957-1964'.

<sup>25</sup> Beckett, *When the Lights Went Out: What Really Happened to Britain in the Seventies* 40-42; Fielding, *Labour and Cultural Change*, 1, 217-219.

<sup>26</sup> See for example: Green, *Ideologies of Conservatism: Conservative Political Ideas in the Twentieth Century*, 220-229; Stedman Jones, *Masters of the Universe: Hayek, Friedman, and the Birth of Neoliberal Politics* particularly 137-149, 180-214; Williamson, *Conservative Economic Policymaking and the Birth of Thatcherism, 1964-1979* particularly 27-36.

tax and spending had been reached, and key revisionist figures became convinced that the route to increased spending was through growth, as this would painlessly increase revenues. This was not a new development; these concerns had been present since the 1950s, but they increased in importance.<sup>27</sup>

As Daunton and Whiting argue, there were clearly changes in the structure of taxation which made increasing opposition seem more likely, particularly the rising levels of income tax on average incomes. However, as previously discussed, although the shift in popular attitudes to tax in this period is widely referenced, the evidence for it is limited.<sup>28</sup> This chapter will examine whether there was a perception that popular opposition to tax was increasing in the years leading up to the 1970 election in the organisations studied and, if so, whether it was seen as a new development and what evidence it was based on.

## **The Labour party**

It is not clear that Labour politicians thought that popular opposition to tax was increasing in the years leading up to the 1970 election.

Douglas Jay was the only one to suggest this, stating in January 1970:

In the U.K. in the years immediately ahead, further progress must come mainly through capital taxes rather than through taxes on income ... any further pressure for still more progressive taxation on earned incomes would meet with strong popular resistance. It is a crucial new fact, not fully understood, that in a world of gradually falling money values, direct taxation, if rates are left where they are, takes a steadily increasing

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<sup>27</sup> Fielding, *The Labour Party: Continuity and Change in the Making of 'New' Labour*, 69-70; Crosland, 'The Future of Socialism'; Jenkins, 'Equality'.

<sup>28</sup> Daunton, *Just Taxes*, 335-336, 368-369; Whiting, *The Labour Party and Taxation*, 183-189. See also: Lowe, *The Welfare State in Britain since 1945*, 284-295; Sloman, 'Short 'Where's the Money Coming From?': Tracing the History of Manifesto Costings in UK Elections, 1955-2019'.

proportion of all but the lowest income.<sup>29</sup>

It should be noted, however, that he argued that this meant they should look at capital taxes, not refrain from any tax increases at all. Perceptions of contemporary opposition to taxation did seem widespread, even at the very top of the party.<sup>30</sup> Butler and Duschinsky stated in their summary of the 1970 election:

Mr Wilson had a very simple view of the electorate ... Perhaps the most basic influence of all was the sound of "half-crowns jingling in pockets" ... If, for instance, it [the party organisation] insisted on including a penal proposal such as a wealth tax in the election manifesto, it would damage the Prime Minister's chances of reassuring the floating voter'.<sup>31</sup>

Tony Benn echoed the idea that Wilson primarily believed that voters were driven by short-term self-interest in reporting a Cabinet meeting in June 1967:

Then in Cabinet we came to discuss public expenditure and Harold declared his view that we wanted more money for people and less money for the social services. That was his theory of the 'jingle of cash in your pocket' and he was beginning to respond to the criticism about high taxation under the Labour government.<sup>32</sup>

Other Labour politicians made strong statements about the extent of popular opposition as well.<sup>33</sup> Benn reported a meeting of the Cabinet

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<sup>29</sup> 'Tax Policy in the 1970's by Douglas Jay, M.P.', NEC 102 (Labour Party, Labour Party Archive, People's History Museum), 1970.

<sup>30</sup> See for example: Benn, 'Out of the Wilderness: Diaries 1963-67', 503; Tony Benn, 'Office without Power: Diaries 1968-72', (London: Arrow, 1990), 62-63; R. H. S. Crossman, 'The Diaries of a Cabinet Minister: Vol.3, Secretary of State for Social Services, 1968-70', (London: Hamilton 1977), 628-629; Ronald Butt, 'Change of Theme', *Times*, 2 October 1969; 'Minutes of a Party Meeting Held on Tuesday, 16th December 1969 at 10.30 a.m. In Room 10', Parliamentary Labour Party papers, 1968/69-1993/94 Party meetings - Minutes for 1969/70 session, Microform Academic Publishers), 1969; 'Preliminary Position on Taxation. Proposals by A. Thompson', Re. 599 March, (Labour Party, Labour Party Archive, People's History Museum), 1970.

<sup>31</sup> Butler and Duschinsky, *The British General Election of 1970*, 47.

<sup>32</sup> Benn, 'Out of the Wilderness: Diaries 1963-67', 503.

<sup>33</sup> See for example: Benn, 'Office without Power: Diaries 1968-72', 62-63; Crossman, 'The Diaries of a Cabinet Minister: Vol.3, Secretary of State for Social Services, 1968-70', 628-629; 'Future Taxation Policy by Professor N. Kaldor', Re. 562 January, (Labour Party, Labour Party Archive, People's History Museum), 1970; 'Preliminary Position on Taxation. Proposals by A. Thompson', Re. 599 March, Labour Party, 1970.

and National Executive in April 1968:

Tony Crosland said ... socialism wasn't and never had been popular with the voters' and we have in fact asked people to pay for the improvements in their own social services, which was the last thing they intended.<sup>34</sup>

Richard Crossman recalled that at a meeting of the Management Committee at Chequers in September 1969:

He [Roy Jenkins] then made a statement about the N.E.C. document on economic strategy, which includes a demand for a wealth tax and a whole series of other new taxes. What a disaster, he said, that this should give the impression that we have old-fashioned ideas of restriction and heavy taxation, when it is really taxation that is our difficulty. I must say Roy is right ... Roy lectured us, saying that we have gone beyond the limits of taxation, and it is true.<sup>35</sup>

Some argued that the answer was a shift to indirect taxes, which they suggested were less unpopular.<sup>36</sup> George Brown stated during the 1969 conference, for example:

It may be that we should be thinking very hard about how to relate what folk have to pay more to what they spend than to what they earn; that may be part of the answer to the complaints we meet ...<sup>37</sup>

Labour politicians made strong assertions of popular opposition to the structure and level of taxation in the years leading up to the 1970 election but, with the exception of Jay's comment, did not suggest that opposition had increased.

As previously, assertions of popular opposition to tax were balanced

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<sup>34</sup> Benn, 'Office without Power: Diaries 1968-72', 62-63. Benn stated: 'I thought it was a very good contribution'.

<sup>35</sup> Crossman, 'The Diaries of a Cabinet Minister: Vol.3, Secretary of State for Social Services, 1968-70', 628-629.

<sup>36</sup> See for example: 'Report of the 68th Annual Conference of the Labour Party', (The Labour Party, 1969), 233. cited in Butler and Duschinsky, *The British General Election of 1970*, 121-123; 'Future Taxation Policy', NEC 102 (Labour Party, Labour Party Archive, People's History Museum), 1969; 'TUC Economic Review 1969 Chapter 5: Capital, Growth and Equality. Report of a Meeting between the Economic Committee and the Chancellor of the Exchequer, Held at the Treasury on Friday, December 13, 1968 at 11 a.m.', MSS.292B 410.2/4, (TUC, MRC), 1969; 'Future Taxation Policy by Professor N. Kaldor', Re. 562 January, Labour Party, 1970.

<sup>37</sup> 'Report of the 68th Annual Conference of the Labour Party', 233. cited in Butler and Duschinsky, *The British General Election of 1970*, 121-123.



by the assumption that fairness and other issues were important too.<sup>38</sup> At the meeting in April 1968 Benn recorded that Ian Mikardo suggested that without 'fair taxation' an incomes policy 'would never work'.<sup>39</sup> He did not specify what 'fair taxation' meant. However, the Social Policy Advisory Committee explicitly stated in June 1967:

Income tax is commonly supported because it charges "each according to his ability", and this principle is defended even by non-socialists...<sup>40</sup>

Healey continued in his conference speech:

In this new situation, if we are to persuade the majority to pay for social reform we must appeal to morality and not to class interest.<sup>41</sup>

Although Healey clearly assumed opposition to income tax, it seems that he believed moral appeals might work even as, perhaps, the importance of class solidarity declined. Crossman reported that

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<sup>38</sup> See for example: Benn, 'Office without Power: Diaries 1968-72', 62-63, 279-283; 'Social Policy Advisory Committee. An Expenditure Tax', Re. 170 June, (Labour Party, Labour Party Archive, People's History Museum), 1967; Denis Healey, 'Britain in a Changing World', *Socialist Commentary*, November 1969; Crossman, 'The Diaries of a Cabinet Minister: Vol.3, Secretary of State for Social Services, 1968-70', 845-852.

<sup>39</sup> Benn, 'Office without Power: Diaries 1968-72', 62-63. Ian Mikardo [known as Mik] (1908-1993) was the child of Jewish refugees from Eastern Europe and was brought up in Portsmouth. He left school at 15 and moved from job to job until he attended a seminar on 'scientific management' in 1931. He spent the rest of the 1930s as a management consultant and then worked as an administrator in the aircraft-building industry during the war. Both he and his wife, Mary, were active in the Labour party and the Zionist workers' movement from the early 1930s and in 1944 he was selected as the Labour candidate for Reading, then a Conservative seat. The same year he became well known within the party after moving a resolution at the party conference committing them to extensive nationalisation, which was passed despite the opposition of the leadership. In Reading he pioneered an approach to targeting voters by dividing them into 'fors', 'againsts', and 'don't knows', which was subsequently known as the 'Reading system' and used by all the parties. In 1945 he was elected MP for Reading. He was part of the Bevanite wing of the party and was not made a minister under Attlee, apparently due to racism. Mikardo lost his seat at the 1959 election but was elected for the safe seat of Poplar at the 1964 election. He was not liked by the leadership and Wilson, in particular, and criticised the Labour government regularly. He never became a minister but was chairman of the NEC from 1970-1 and chairman of the PLP in 1974. He retired in 1987. See: Tam Dalyell, 'Mikardo, Ian [Known as Mik] (1908-1993)', *Oxford Dictionary of National Biography*, Oxford University Press, 2006, accessed on: 5 March at <https://doi.org/10.1093/ref:odnb/52289>.

<sup>40</sup> 'Social Policy Advisory Committee. An Expenditure Tax', Re. 170 June, Labour Party, 1967.

<sup>41</sup> Healey, 'Britain in a Changing World', *Socialist Commentary*, November 1969.

another meeting of the management committee in May 1970 had focused on whether they should opt for a giveaway budget or something cautious. While some advocated tax cuts, others argued that perceptions of economic competence were more important.<sup>42</sup> Benn recalled that at a Cabinet and NEC meeting to plan the general election manifesto launch in March 1970 Wilson stated that he thought prices would be the biggest single issue of the election.<sup>43</sup> At times Labour politicians also straightforwardly argued that their colleagues were overstating popular opposition to tax increases. Benn recorded that at a Cabinet meeting in January 1968, despite his comment a few months later, Crosland stated that the chancellor was trying to cut spending by too much and should be prepared to increase taxes and was supported by George Brown.<sup>44</sup> In discussion at a Cabinet meeting in July 1969 it was suggested:

While the level of taxation ought not to be significantly increased in next year's Budget, some increase would be acceptable and could be presented as an inevitable consequence of over-generous wage and salary increases. The public reaction to an increase in taxation should not be exaggerated.<sup>45</sup>

In practical terms, the Labour government did not actually cut taxation and did increase spending.<sup>46</sup> Although Crossman reported in September 1969 that Jenkins argued that Labour were seen as the party of high taxation, in conversations with civil servants before the

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<sup>42</sup> Crossman, 'The Diaries of a Cabinet Minister: Vol.3, Secretary of State for Social Services, 1968-70', 845-852.

<sup>43</sup> Benn, 'Office without Power: Diaries 1968-72', 279-283.

<sup>44</sup> *Ibid.*, 11-16.

<sup>45</sup> 'Conclusions of a Meeting of the Cabinet Held at 10 Downing Street, S.W.1. on Thursday, 3rd July, 1969, at 10 a.m.'. The National Archives (TNA) CAB 128/44/31, 1969.

<sup>46</sup> Daunton, *Just Taxes*, 285-301, 304-305; Whiting, *The Labour Party and Taxation*, 168-189. See also: Butler and Duschinsky, *The British General Election of 1970*, 1-46.

1969 budget his comments emphasised fairness.<sup>47</sup> At a meeting in February Jenkins stated that he thought that it would be difficult to include tax concessions for close companies and high earners without an increase in corporation tax, but that he would consider whether it might be a useful concession to have in hand for future wage negotiations.<sup>48</sup> A few weeks later, Jenkins said that he thought it was unlikely that he was going to be able to increase the limit for earned income relief but that this might be easier to present if it coincided with changing tax rates into decimals.<sup>49</sup>

Few Labour comments about popular attitudes to tax cited any evidence. However, Denis Healey made a speech at a *Socialist Commentary* meeting during the 1969 party conference in which he stated:

When I go into these Labour Clubs on a Saturday night, four out of five complaints are that income tax is too high and that we should not pay out so much in family allowances.<sup>50</sup>

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<sup>47</sup> Crossman, 'The Diaries of a Cabinet Minister: Vol.3, Secretary of State for Social Services, 1968-70', 628-629; 'Budget Committee. Minutes of a Meeting in the Chancellor of the Exchequer's Room, 2nd Floor, Treasury Chambers, on Monday 6th January 1969 at 10.15 a.m.'. The National Archives (TNA) T 171/1293, 1969; 'Budget Committee. Minutes of a Meeting in the Chancellor of the Exchequer's Room, Second Floor, Treasury Chambers, on Monday, 17th February 1969 at 5.00 p.m.'. The National Archives (TNA) T 171/1293, 1969; 'Budget Committee. Minutes of a Meeting in the Chancellor of the Exchequer's Room, Second Floor, Treasury Chambers, on Monday, 3rd March 1969 at 5.00 p.m.'. The National Archives (TNA) T 171/1293, 1969.

<sup>48</sup> 'Budget Committee. Minutes of a Meeting in the Chancellor of the Exchequer's Room, 2nd Floor, Treasury Chambers, on Friday 31st January 1969 at 3.00 p.m.'. The National Archives (TNA) T 171/1293, 1969.

<sup>49</sup> 'Budget Committee. Minutes of a Meeting in the Chancellor of the Exchequer's Room, Second Floor, Treasury Chambers, on Monday, 17th February 1969 at 5.00 p.m.'. T 171/1293, 1969.

<sup>50</sup> Healey, 'Britain in a Changing World', *Socialist Commentary*, November 1969. Denis Winston Healey, Baron Healey (1917-2015) was chancellor from 1974 to 1979. The son of an engineer and a schoolteacher he won a scholarship for Bradford Grammar School and then Oxford. He was initially uninterested in politics but joined the Communist Party in 1937, believing it was the most serious opposition to Hitler. Healey was selected as the Labour candidate for the safe Conservative seat of Pudsey and Otley while still on active service during the war

Butler and Duschinsky also state that George Brown's speech at the conference:

... was referring to the complaints received by ministers and by the Chief Whip when, for the first time in years, they toured the regions to rally the party workers. They found that even active Labour supporters were complaining that their income tax was too high.<sup>51</sup>

I have, unfortunately, been unable to find further information about this trip. Resolutions received from constituency parties by the Home Policy Committee between 1967 and 1969 did not suggest opposition to tax within local parties was either particularly widespread, or significantly increasing, although this is far from conclusive evidence.<sup>52</sup> There is some evidence that Labour activists' attitudes were contributing to Healey and Brown's concerns about popular opposition to tax but this is not visible in the archives. It is therefore difficult to assess how important it was.

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and was only narrowly beaten 1945. Having come to the attention of senior Labour politicians after a speech at the annual conference the same year he was invited to apply for the job of international secretary where he was influential in shaping the Labour party's post-war foreign policy. He was elected MP for Leeds South East at a by-election in 1952 and held various positions as the youngest member of the shadow cabinet while Labour was in opposition. He was then defence secretary 1964-70, shadow chancellor 1972-4, and chancellor from 1974-9. He was defeated in the leadership campaign the following year but was deputy leader from 1980 to 1983. He was made a life peer in 1992. See: Giles Radice, 'Healey, Denis Winston, Baron Healey (1917-2015)', Oxford Dictionary of National Biography, Oxford University Press, 2019, accessed on: 18 April at <https://doi.org/10.1093/odnb/9780198614128.013.109840>.

<sup>51</sup> Butler and Duschinsky, *The British General Election of 1970*, 121-123.

<sup>52</sup> 'Home Policy Committee. Resolutions Received from 3rd May - 2 June, 1967', Re. 157 June, (Labour Party, Labour Party Archive, People's History Museum), 1967; 'Home Policy Committee. Resolutions Received from 6th - 30th June, 1967', Re. 180 July, (Labour Party, Labour Party Archive, People's History Museum), 1967; 'Home Policy Committee. Resolutions Received from 29th December, 1967 - 5th February 1968', Re. 250 February, (Labour Party, Labour Party Archive, People's History Museum), 1968; 'Home Policy Committee. Resolutions Received from 9th February - 4th March, 1968', Re. 268 March, (Labour Party, Labour Party Archive, People's History Museum), 1968; 'List of Resolutions Received by the Secretary During the Period 17th June to 15th July, 1969', Liaison committee meetings - Minutes for 1968/69 session, Microform Academic Publishers), 1969; 'List of Resolutions Received During the Period 11th October 1969 to 14th November, 1969', Liaison committee meetings - Minutes for 1969/70 session, Microform Academic Publishers), 1969.

Labour politicians also had access to polling. Although Wring and Black state that the party's internal polling was expanding in this period, it does not seem to have focused on tax.<sup>53</sup> The Labour government did have the civil service at their disposal, however. The Government Social Survey sent several extracts of Gallup polling about taxation to the Treasury in 1969. These suggested that income tax was one of the most unpopular taxes, but also that a wealth tax was the second most popular option after a gambling tax if increases were needed.<sup>54</sup>

Butler and Stokes published their BES survey results in 1969 but did not include the tax findings.<sup>55</sup> On the contrary, they focused on social services and emphasised the significant support for increased spending in 1963, and how important this had been in moving voters towards Labour. They suggested that the desire for additional spending had been partially satisfied by spending increases between 1964 and 1966, but did not discuss whether this indicated any increase in support for tax cuts.<sup>56</sup> They also reported that taxation was chosen as the most important issue by only 5 percent of respondents.<sup>57</sup> The publication was widely reported in the

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<sup>53</sup> Black, *The Political Culture of the Left in Affluent Britain, 1951-64: Old Labour, New Britain?*, 172-187; Wring, *The Politics of Marketing the Labour Party*, 64-80.

<sup>54</sup> 'Letter from Linda Dixon, Government Social Survey Librarian, to Mr Griffiths, Head of Information Division, HMT, 24 March 1969'. T 328/367, 1969; 'Memorandum from H M Griffiths, Head of Information Division, HMT, to Mr Hancock, 12 November 1969'. T 328/367, 1969.

<sup>55</sup> Butler, *Political Change in Britain: Forces Shaping Electoral Choice* 343-349. Butler and Stokes published their results suggesting increased support for tax cuts through the late 1960s in 1974, but they had not been published in 1969. Butler and Stokes, *Political Change in Britain: The Evolution of Electoral Choice*.

<sup>56</sup> Butler, *Political Change in Britain: Forces Shaping Electoral Choice* 343-349.

<sup>57</sup> Social welfare, for example, was selected by 25 percent of respondents and housing by 24 percent.

broadsheets but the only article to reference the findings on taxation and spending was by Samuel Brittan who argued:

Any genuine willingness to push up benefits at the expense of post-tax income has, however, almost certainly evaporated by now.<sup>58</sup>

This would appear to have been his own supposition. The report as it was published in 1969 did not clearly suggest increasing opposition to tax increases.

Mark Abrams also published a widely reported study in early 1969 under the title *The Lost Labour Voter*.<sup>59</sup> Abrams surveyed a sample of people who had not voted Conservative at the 1966 election, stating:

Particularly striking is the fact that, when asked what they preferred - 'increased social services along with higher taxes' or 'less social services with no increase in taxes', many more non-Conservative voters preferred the former to the latter ... It seems, however, that this may no longer be a vote winner; probably because it has become a built-in part of people's expectations. But equally the results suggest that the Conservatives are unlikely to gain many votes by pinning on Labour a threat of higher taxation in order to improve social services, or by promising to reduce taxation through cutting them.<sup>60</sup>

However, it went on:

Of the issues handled 'particularly badly', the ex-Labour group singled out

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<sup>58</sup> Samuel Brittan, 'The Political Parties, the Classes and the Economy', *Financial Times*, 14 May 1970. For other reporting see for example: Richard Marsh, 'Outlook Unsettled', *ibid.*, 7 November 1969; W. F. M. P. Deedes, 'Slide Rule on Voters', *Sunday Telegraph*, 2 November 1969; David Butler and Donald Stokes, 'Labour's Secret Strength', *The Sunday Times*, 28 September 1969; David McKie, 'Democratic Optimist: David Mckie Interviews David Butler and Discusses His Forthcoming Book', *Guardian*, 23 September 1969; Robert McKenzie, 'Why the British Vote the Way They Do', *Observer* 2 November 1969; Rudolf Klein, 'Why Labour Is Swinging High: Rudolf Klein Looks at Factors That Could Win-and Lose-an Election for Mr Wilson', *ibid.*, 10 May 1970; 'Politics of Papa', *Economist*, 1 November 1969.

<sup>59</sup> Abrams, 'The Lost Labour Voter', *Socialist Commentary*, February 1969. For reporting see for example: 'Labour Has Lost Half Its Voters, Says Survey', *Daily Express*, 31 January 1969; 'The Guessing Game', *Economist*, 8 February 1969; Rudolf Klein, 'Mr Crossman's 1992 and All That', *Observer*, 2 February 1969; Peter Jenkins, 'The Sowing and Reaping of Labour's Troubles: Peter Jenkins on Pensions and Nationalisation of the Docks', *Guardian*, 31 January 1969; A staff reporter, '47% Labour Jolt in Poll Survey', *Times*, 31 January 1969.

<sup>60</sup> Abrams, 'The Lost Labour Voter', *Socialist Commentary*, February 1969, 21.

'the cost of living', 'social benefits - unfair allocation' ... and 'personal taxes too high' ... there were fewer ex-Labour voters than constant Labour who preferred more social services and higher taxes; they would rather have less services and no tax increase.<sup>61</sup>

Some of these survey findings could have increased concern in Labour about popular opposition to tax but others could have allayed it and none, as published, clearly suggested that opposition to tax was increasing.

It is unclear how much impact they may have had. No archival references to either survey were found, although Nora Beloff stated that Butler and Stokes's was 'standard reading for party strategists', while Abrams had close links with Labour.<sup>62</sup> There are some indications that Labour ministers might have been more interested in polling in the years leading up to the 1970 election.<sup>63</sup> Having expressed dissatisfaction with the Gallup polling forwarded by the GSS, in November 1969 Jenkins asked them to 'conduct a more

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<sup>61</sup> Ibid.

<sup>62</sup> Nora Beloff, 'Callaghan and Grossman Like 'Scalded Cats' on Race', *Observer* 15 March 1970; Taylor, "The Record of the 1950s Is Irrelevant": The Conservative Party, Electoral Strategy and Opinion Research, 1945-64'; Whiting, *The Labour Party and Taxation*, 169.

<sup>63</sup> See for example: 'Budget Committee. Minutes of a Meeting in the Chancellor of the Exchequer's Room, 2nd Floor, Treasury Chambers, on Friday 31st January 1969 at 3.00 p.m.'. T 171/1293, 1969; 'Memorandum from D J S Hancock to Douglas Wass, 18 November 1969'. The National Archives (TNA) T 328/367, 1969; 'Memorandum from W D Pattinson to D J S Hancock and Douglas Wass, 18 November 1969'. The National Archives (TNA) T 328/367, 1969; 'Memorandum from D J S Hancock to Douglas Wass, 30 December 1969'. The National Archives (TNA) T 328/367, 1969; 'Memorandum from Richard Crossman to Judith Hart, 27 June 1968'. The National Archives (TNA) T 227/2592, 1968; 'Memorandum from Kenneth Robinson to Richard Crossman, 3 July 1968'. The National Archives (TNA) T 227/2592, 1968; 'Memorandum from A J Phelps to Nick Jordan-Moss, 2 July 1968'. The National Archives (TNA) T 227/2592, 1968; 'Memorandum from Nick Jordan-Moss to R Gedling, 3 July 1968'. The National Archives (TNA) T 227/2592, 1968; 'Letter from R Willis, Inland Revenue, to R Gedling, 9 July 1968'. The National Archives (TNA) T 227/2592, 1968; 'Memorandum from A J Wiggins to A J Phelps, 26 July 1968'. The National Archives (TNA) T 227/2592, 1968; 'Undated Note from Judith Hart to Roy Jenkins'. The National Archives (TNA) T 227/2592, 1968.

professional inquiry into the relative popularity of different taxes'.<sup>64</sup> He wanted the results in time for the budget, which was not possible, and the GSS's suggestion of adding a question to an NOP survey was rejected for fear of leaks. However, Jenkins asked them to proceed with planning a future survey, stating that he thought it surprising that it had not been done before.<sup>65</sup> Crossman also tried to initiate a survey on attitudes to NI reform with the GSS in 1968, which had apparently originally been suggested by Thomas Balogh. This received a significant amount of pushback from officials who argued it was too late in the day, and Crossman eventually abandoned it. However, Judith Hart, minister of social security, continued to champion it to Jenkins who was noncommittal.<sup>66</sup> Neither

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<sup>64</sup> 'Memorandum from D J S Hancock to Douglas Wass, 18 November 1969'. T 328/367, 1969.

<sup>65</sup> 'Memorandum from W D Pattinson to D J S Hancock and Douglas Wass, 18 November 1969'. T 328/367, 1969; 'Memorandum from D J S Hancock to Douglas Wass, 30 December 1969'. T 328/367, 1969. This proposed survey was abandoned after the election.

<sup>66</sup> See for example: 'Memorandum from Richard Crossman to Judith Hart, 27 June 1968'. T 227/2592, 1968; 'Memorandum from Kenneth Robinson to Richard Crossman, 3 July 1968'. T 227/2592, 1968; 'Memorandum from A J Phelps to Nick Jordan-Moss, 2 July 1968'. T 227/2592, 1968; 'Memorandum from Nick Jordan-Moss to R Gedling, 3 July 1968'. T 227/2592, 1968; 'Letter from R Willis, Inland Revenue, to R Gedling, 9 July 1968'. T 227/2592, 1968; 'Memorandum from A J Wiggins to A J Phelps, 26 July 1968'. T 227/2592, 1968; 'Undated Note from Judith Hart to Roy Jenkins'. T 227/2592, 1968. Judith Hart [nee Ridehalgh], Baroness Hart of South Lanark (1924-1991). Educated at Clitheroe Royal Grammar School Hart won a scholarship to the London School of Economics. After graduating she became a researcher for the Ministry of Health and ran unsuccessfully for Dorset West in 1951 before moving to Scotland where she lectured on sociology, wrote for *Tribune* and reduced the Conservative majority in Aberdeen South. She was elected MP for Lanark in 1959 and was appointed joint parliamentary under-secretary of state for Scotland in 1964. In 1966 she was made minister of state at the Commonwealth Office and then a year later was appointed minister of social security, where she was expected to implement spending cuts that her predecessor had resisted. In 1968 she entered the cabinet as paymaster general but was moved to the Ministry of Overseas Development in 1969 after criticising *In Place of Strife*. Hart returned to this role when Labour were re-elected in 1974 and again in 1977 after a period on the back-benches when she refused a demotion to minister for transport after supporting withdrawal from the EEC in the 1975 referendum. She moved to the House of Lords in 1988. See: Duncan Sutherland, 'Hart [Née Ridehalgh], Judith, Baroness Hart of South Lanark (1924–1991)', Oxford



survey ended up taking place, but it seems that some Labour ministers and advisers were interested in more survey evidence of popular attitudes to tax.<sup>67</sup> It is not clear, however, how much attention they were paying to the results they already had.

Douglas Jay was the only Labour politician to suggest that popular opposition to tax was increasing in the years leading up to the 1970 election. Other comments were consistent with earlier periods; some argued that people were highly opposed to tax increases, but others reiterated the importance of fairness or emphasised other issues.<sup>68</sup> Again, few statements referenced any evidence. Some reported opposition in the Labour grassroots, which could have contributed to perceptions of opposition. However, this does not appear in the archival record. The survey evidence Labour had did not clearly suggest opposition was increasing. Several Labour ministers expressed interest in evidence of popular attitudes to tax, and even proposed two GSS surveys, but there is nonetheless little indication that the survey evidence available had any impact on their ideas.

## **The civil service**

Ideas about popular attitudes to tax in the civil service did not appear

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Dictionary of National Biography, Oxford University Press, 2008, accessed on: 9 February at <https://doi.org/10.1093/ref:odnb/49767>.

<sup>67</sup> Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit*, 182.

<sup>68</sup> See for example: 'The Future of the Incomes Policy by John Hughes', Re. 76 January, (Labour Party, Labour Party Archive, People's History Museum), 1967; 'Social Policy Advisory Committee. An Expenditure Tax', Re. 170 June, Labour Party, 1967; 'Finance and Economic Affairs Advisory Committee. The Distribution of Income and Wealth', Re. 109 March, (Labour Party, Labour Party Archive, People's History Museum), 1967; Benn, 'Office without Power: Diaries 1968-72', 11-16, 48-49, 62-63.

to have changed significantly either, although discussions of popular attitudes do not seem to have been particularly common. Several comments suggested that income tax had increased and that people felt it was too high, but did not clearly state that this was leading to increased opposition.<sup>69</sup> The strongest assertion of popular opposition to tax levels came in an Inland Revenue paper from July 1968:

In the field of personal taxation, the almost universal complaint is that the rates of tax are too high. No other issue attracts as much public attention.<sup>70</sup>

At a budget committee meeting in March 1969 it was argued that extending the purchase tax to 'convenience food' would provoke 'severe political difficulties' and have a negative impact on wages policy. It was suggested that this should be done 'when there was revenue to give away'. It was also asserted that 'there was a strong body of opinion in favour of a shift from direct to indirect taxation' but who was included in this was not specified, nor was any evidence cited.<sup>71</sup>

Other comments suggested less concern about opposition to tax increases or emphasised the importance of fairness. Customs officials at the budget meeting argued for the extension of purchase tax to convenience foods, for example, on the grounds that:

There had been great hesitation over the extension of the tax to confectionary etc. in 1962, but there was now no complaint from the public

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<sup>69</sup> 'Note of a Meeting Held in Sir William Armstrong's Room on 26th October 1967'. The National Archives (TNA) T 328/299, 1967; Inland Revenue. 'Personal Taxation, 9 July 1968', The National Archives (TNA) T 171/1271, 1968; 'Memorandum to the Working Group on Negative Income Tax Attaching a Note by the Inland Revenue: Negative Income Tax in Relation to Fam. Professor Kaldor's Scheme, 16 July 1968'. The National Archives (TNA) T 328/317, 1968; 'Memorandum from A N Hancock to F E R Butler Attaching Draft Brief on Personal Taxation and Incentives, 19 March 1969'. The National Archives (TNA) T 328/431, 1969.

<sup>70</sup> Inland Revenue. 'Personal Taxation, 9 July 1968', T 171/1271, 1968.

<sup>71</sup> 'Budget Committee. Minutes of a Meeting in the Chancellor of the Exchequer's Room, Second Floor, Treasury Chambers, on Monday, 3rd March 1969 at 5.00 p.m.'. T 171/1293, 1969.

at all about this.<sup>72</sup>

At a budget meeting in February 1969 it was also suggested that increasing corporation tax might be an 'important factor' in securing union consent to an incomes policy.<sup>73</sup> Fairness was perhaps less prominent than in some previous periods but comments about popular attitudes to tax were, in general, limited. It is also possible that with a Labour government civil servants might have felt less need to emphasise fairness.

Discussions about the Gallup polling circulated by the GSS, and the plans for surveys into attitudes to tax and NI, suggested that officials were not necessarily enthused about obtaining evidence of popular attitudes.<sup>74</sup> In July 1968, opposing Crossman's proposed survey, one Treasury official stated, for example:

We already know that there is a great deal of public ignorance about these matters, and, to be blunt about it, this sometimes helps us, - for example in enabling us to raise contribution rates without encountering immediate pressure for corresponding tax reductions. However carefully the questions are framed, there is a risk that sleeping dogs may be aroused - with the usual consequence.<sup>75</sup>

An IR official even questioned whether it was correct to consider popular attitudes:

It is questionable whether it would be right to decide on policy for a new earnings-related pension scheme on the basis of what people think, or do not think, about the existing scheme.<sup>76</sup>

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<sup>72</sup> Ibid.

<sup>73</sup> 'Budget Committee. Minutes of a Meeting in the Chancellor of the Exchequer's Room, 2nd Floor, Treasury Chambers, on Friday 31st January 1969 at 3.00 p.m.'. T 171/1293, 1969.

<sup>74</sup> See for example: 'Memorandum from A J Phelps to Nick Jordan-Moss, 2 July 1968'. T 227/2592, 1968; 'Memorandum from Nick Jordan-Moss to R Gedling, 3 July 1968'. T 227/2592, 1968; 'Letter from R Willis, Inland Revenue, to R Gedling, 9 July 1968'. T 227/2592, 1968; 'Memorandum from W D Pattinson to D J S Hancock and Douglas Wass, 18 November 1969'. T 328/367, 1969.

<sup>75</sup> 'Memorandum from Nick Jordan-Moss to R Gedling, 3 July 1968'. T 227/2592, 1968.

<sup>76</sup> 'Letter from R Willis, Inland Revenue, to R Gedling, 9 July 1968'. T 227/2592, 1968.

In 1968, Treasury official Kenneth Berrill was keen on the idea for a survey into attitudes to NI; he described himself as the 'odd man out'.<sup>77</sup> In 1969, in relation to Jenkins's survey, W D Pattinson also suggested that inconvenient survey results could be discarded:

But is the exercise worth doing ... with the risk of getting results which show that the Chancellor has chosen courses which are likely to be unpopular? I don't think we should allow ourselves to be too frightened by this last possibility: inconvenient poll results can always be shrugged off.<sup>78</sup>

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<sup>77</sup> 'Memorandum from Kenneth Berrill to David Serpell, 5 July 1968'. The National Archives (TNA) T 227/2592, 1968; 'Memorandum from Kenneth Berrill to R Gedling, 3 July 1968'. The National Archives (TNA) T 227/2592, 1968. Sir Kenneth Ernest Berrill (1920-2009) was an economic historian and civil servant. Educated at state schools in Essex he won a scholarship to University College London before transferring to the London School of Economics. After four years in the Royal Electrical and Mechanical Engineers he moved to Cambridge for postgraduate study and was a lecturer there from 1949 to 1969. While there he worked as an economic adviser first for overseas governments and then for the British government. He was also an economic adviser to the OECD and World Bank. In 1967 he was appointed as a special adviser on public spending for the Treasury. He left the Treasury in 1969 to become chairman of the University Grants Committee but returned in 1973 as chief economic adviser. This coincided with rising inflation following the 'Barber boom' and Berrill held this job for only a year, moving to the Cabinet Office in 1974 to be head of the Central Policy Review Staff. In 1980 he left to become head of a stockbroking firm, though in 1985 he served one term as the chair of the Securities and Investments Board. See: Tessa Blackstone, 'Berrill, Sir Kenneth Ernest (1920–2009)', *Oxford Dictionary of National Biography*, Oxford University Press, 2013, accessed on: 9 February at <https://www.oxforddnb.com/view/10.1093/ref:odnb/9780198614128.001.0001/odnb-9780198614128-e-101464>.

<sup>78</sup> 'Memorandum from W D Pattinson to D J S Hancock and Douglas Wass, 18 November 1969'. T 328/367, 1969. He made the same point again a month later: 'Memorandum from W D Pattinson to D Wass, 18 December 1969 and Addition by D Wass, 22 December 1969'. The National Archives (TNA) T 328/367, 1969. Sir (William) Derek Pattinson was a civil servant and later Church of England administrator. He was born in Barrow in Furness where his parents were a clerk in the Ministry of Labour and later tax inspector, and a schoolmistress. He attended the local grammar school before serving in the Air Force and winning a scholarship to Oxford. After graduating he joined the Inland Revenue in 1952. From 1962-5 and 1968-70 he was seconded to the Treasury. In 1966 he was invited to become a member of the Church and State Commission and in 1970 decided to leave the civil service becoming associate secretary-general to the General Synod of the Church of England where he was 'the most influential layman in the church during his period of office'. See: Brian J. T. Hanson, 'Pattinson, Sir (William) Derek (1930–2006)', *Oxford Dictionary of National Biography*, Oxford University Press, 2010, accessed on: 6 March at <https://doi.org/10.1093/ref:odnb/97466>. Sir Douglas Wass (1923-2017) was a leading Treasury official who was important in shaping the department's ideas about taxation. Born in Wallasey and educated at Nottingham high school he won a scholarship to Cambridge. During the war he

Someone, possibly Douglas Wass, had written 'Vox populi, vox dei!' on the Gallup polling that prompted Jenkins's suggestion of a further survey.<sup>79</sup> Given the exclamation mark, and the other comments about popular attitudes found, it seems most likely that this was in jest.

Officials seemed no more enthusiastic about external polling, which a participant at one meeting argued had 'a not wholly satisfactory methodology'.<sup>80</sup> They were also unimpressed by academics, who they thought were not necessarily more knowledgeable and whose advice about tax was often 'infected by political commitments'.<sup>81</sup> Officials did acknowledge that more evidence was needed. In July 1968 the Treasury official cited above admitted:

It is, of course, true that our knowledge of the public attitudes to these matters is deficient ...<sup>82</sup>

At a meeting about the Jenkins survey, it was also asserted that successive chancellors had made budget decisions 'partly on the basis of their own beliefs about public attitudes to various taxes', suggesting again that many politicians' ideas in this period were based on their subjective views.<sup>83</sup> Evidence of popular attitudes

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worked in advanced weapons research for the Navy before joining the Treasury in 1946. He was private secretary to Derek Heathcoat-Amory and Selwyn Lloyd between 1959 and 1961. After two years in Washington as economic counsellor at the British embassy and alternate executive director at the IMF he returned to the Treasury in 1968 and was appointed undersecretary, deputy secretary, second permanent secretary and then finally permanent secretary in 1974. In 1981 he became joint head of the civil service as well, before retiring in 1983. He was reputedly the model for Sir Humphrey Appleby in television comedy *Yes Minister*. See: Dennis Kavanagh, 'Sir Douglas Wass Obituary', *Guardian*, 5 January 2017.

<sup>79</sup> Translation: 'the voice of the people is the voice of God'. 'Memorandum from H M Griffiths, Head of Information Division, HMT, to Mr Hancock, 12 November 1969'. T 328/367, 1969.

<sup>80</sup> 'Minutes of a Meeting Held in Mr Pattinson's Room, Treasury Chambers, Great George Street, SW1, on Wednesday 18 February at 3pm'. The National Archives (TNA) T 328/367, 1970.

<sup>81</sup> *Ibid.*

<sup>82</sup> 'Memorandum from Nick Jordan-Moss to R Gedling, 3 July 1968'. T 227/2592, 1968.

<sup>83</sup> 'Minutes of a Meeting Held in Mr Pattinson's Room, Treasury Chambers, Great

seems to have been viewed by officials as probably needed but potentially dangerous, although if so it could, of course, be ignored.

Civil servants had suggested in the mid-1960s that opposition to taxation would increase in the near future. Some officials' comments in the years leading up to the 1970 election did suggest popular opposition to tax levels, but others argued this was overstated or highlighted the importance of fairness. This combination echoed discussions in the civil service in 1949-50. Officials were not suggesting, as they had done in the early 1960s, that opposition to tax was not a major issue, but neither were they arguing, as they had done in the mid 1960s, that opposition was about to increase. Civil servants had access to Gallup polling and acknowledged that evidence of attitudes was necessary to supplement chancellors' subjective beliefs, but nonetheless strongly resisted attempts to initiate GSS surveys and seemed to regard evidence of popular attitudes as potentially disruptive or damaging.

### **The Conservative party**

The proposed GSS survey into attitudes to tax was dropped after the 1970 election.<sup>84</sup> This did not seem to be because the Conservative party was uninterested in popular attitudes to tax; it conducted two internal surveys into attitudes to taxation with the Opinion Research Centre (ORC) in 1967 and 1969.<sup>85</sup> Their results should be treated

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George Street, SW1, on Wednesday 18 February at 3pm'. T 328/367, 1970.

<sup>84</sup> 'Memorandum from C W France to W D Pattinson, 19 June 1970'. The National Archives (TNA) T 328/488, 1970.

<sup>85</sup> Opinion Research Centre, 'A Survey on: Attitudes to Taxation. Carried out For: Conservative Central Office, 2 July 1967', CCO 180/9/10/1, (Conservative Party Archive, Oxford, Bodleian Library), 1967; 'Poll Summaries - Opinion Research,

with caution as evidence for popular attitudes; the ORC's founder had been a Conservative adviser and the surveys had various methodological issues.<sup>86</sup> ORC surveys also seemed often to be framed with the assumption that lower taxes were good. In perhaps the most explicit example, the report of one survey in May 1970 stated:

Of the few people who expected a good budget about half thought it would be good because there was an election imminent (they didn't really answer the question: Some said, *understanding it correctly*, that taxes would be reduced) [*italics added*].<sup>87</sup>

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Attitudes to Taxation, 14 July 1967', CRD 3/7/26/19, (Conservative Party Archive, Oxford, Bodleian Library), 1967; Opinion Research Centre, 'A Survey on: Taxation. Carried out For: Conservative Central Office, 18 May 1969', CCO 180/9/10/2, (Conservative Party Archive, Oxford, Bodleian Library), 1969. ORC also conducted surveys on various other subjects in this period. See for example: 'Summaries of Public Opinion Poll Surveys Mainly Conducted by the Opinion Research Centre, Produced by the Conservative Research Department, Jun 1967-Mar 1973', CCO 20/27/7, (Conservative Party Archive, Oxford, Bodleian Library), 1967-1973; 'Opinion Research: Post-Conference Attitudes, 21 November 1968', CCO 20/27/7, (Conservative Party Archive, Oxford, Bodleian Library), 1968.

<sup>86</sup> Leading questions and other elements that would now be considered serious methodological issues were frequent. Thomas Frederick (Tommy) Thompson (1925-2011) founded the ORC. His father, who had been a miner, died when he was five and Thompson left school at fifteen. He worked initially as a clerk at the Grassmore Colliery before joining the navy. When he was discharged in 1944 he joined the *Staleybridge Reporter*, moving to the *Sheffield Star* in 1945 and then the *Daily Mail* in 1946. There he was responsible for their investigation into the Profumo Affair. In 1965 he was seconded to Conservative Central Office as a 'special tactical assistant' to the party chairman. In 1967 he left to found the ORC with Humphrey Taylor. It became a leading research company producing polls for various papers and the Conservative party. ORC became part of the Harris market research group and Thompson left in 1979 to found a new company called Opinion Research and Communication doing surveys for companies during the industrial disputes of the 1980s. See: 'Tommy Thompson', *Times*, 14 February 2011. In a letter sent to the CBI in 1978 Thompson seemed to reveal a clear political bias: 'If we get another Government committed to nationalising the banks, insurance companies, and twenty or so leading companies, plus direction of investment, I am quite certain it will weaken private enterprise fatally and we shall all go tumbling down into the abyss. I know, beyond doubt, from all my research, that this is not what the great mass of the public wants. But equally, unless public opinion is brought to bear ... there is more than an even chance of disaster ... I want to bring public opinion to bear at the crucial time'. See: 'Letter from T F Thompson, ORC, to Sir John Methven, 9 January 1978', MSS.200/C 3/DG3/8, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1978.

<sup>87</sup> Opinion Research Centre, 'The Budget - before and after, May 1970', CCO 180/9/3/1, (Conservative Party Archive, Oxford, Bodleian Library), 1970.

The ORC surveys asked whether respondents thought it was more important to 'cut taxation' or 'improve the social services' and found majorities for cutting taxes — 51 to 39 percent in 1967 and 59 to 34 percent in 1969. Responses were highly partisan, with Conservative supporters choosing tax cuts by 60 to 33 percent in 1967, while Labour and Liberal supporters were almost evenly divided.<sup>88</sup> By 1969 the majority for cutting taxes among Conservative supporters had grown at 69 to 25 percent; Labour supporters now showed a majority for improving services, by 50 to 42 percent.<sup>89</sup> This question is not comparable to the later BSA data, for example, as the question wording implied that it was possible to maintain services at the same standard with lower taxes. Given this, it was perhaps surprising that cutting taxes was not more popular. It also did not include a status quo option, which was often the most popular selection in later surveys.<sup>90</sup>

The surveys suggested that income tax was most unpopular followed by purchase tax, but, unlike the Gallup polling, did not include a wealth tax in the options for increases. They also asked whether respondents thought it would be a 'good' or 'bad' idea for the government to cut income tax and increase taxes on 'things you buy in the shops'. In both cases a majority of respondents said that it would be a bad idea, although this fell from 66 to 54 percent between

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<sup>88</sup> Labour supporters chose tax cuts by 46 to 43 percent and Liberals by 48 to 45 percent.

<sup>89</sup> Opinion Research Centre, 'A Survey on: Attitudes to Taxation. Carried out For: Conservative Central Office, 2 July 1967', CCO 180/9/10/1, Conservative Party Archive, 1967. Opinion Research Centre, 'A Survey on: Taxation. Carried out For: Conservative Central Office, 18 May 1969', CCO 180/9/10/2, Conservative Party Archive, 1969. 'Lib. & Others' showed a wider majority for cutting taxation — 50 to 42 percent — than they had in 1967, although this category may have changed.

<sup>90</sup> See for example: Park et al., 'British Social Attitudes: The 30th Report', 35-36.



1967 and 1969.<sup>91</sup> In 1967, 68 percent of respondents thought it was more important ‘to make sure that everybody is taxed fairly according to their ability to pay’, as opposed to 29 percent who thought it was more important to have a system which ‘does not discourage people from working hard’.<sup>92</sup> This question was not repeated in the 1969 survey.

A summary of the 1967 survey ran through the main findings and concluded that appeals based on self-interest would be more effective than those referencing incentives, connected opposition to indirect tax increases to concern about prices, and highlighted how little difference there was in people’s views of the parties in relation to tax. This last point seemed to surprise the authors — it was annotated with an exclamation mark.<sup>93</sup> At the monthly survey meeting in July 1967 participants agreed that the survey was very useful and Tommy Thompson suggested that the only way to make an impact with people on tax was to choose a few phrases and repeat them again and again; it was agreed that he would come up with some.<sup>94</sup> No other discussion was found. An unsigned and undated summary of the 1969 survey drew similar conclusions but also stated that concern about taxation, particularly around income

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<sup>91</sup> Opinion Research Centre, ‘A Survey on: Attitudes to Taxation. Carried out For: Conservative Central Office, 2 July 1967’, CCO 180/9/10/1, Conservative Party Archive, 1967; Opinion Research Centre, ‘A Survey on: Taxation. Carried out For: Conservative Central Office, 18 May 1969’, CCO 180/9/10/2, Conservative Party Archive, 1969.

<sup>92</sup> This did not vary significantly according to party allegiance. Opinion Research Centre, ‘A Survey on: Attitudes to Taxation. Carried out For: Conservative Central Office, 2 July 1967’, CCO 180/9/10/1, Conservative Party Archive, 1967.

<sup>93</sup> ‘Opinion Research: Attitudes to Taxation, 17 July 1967’, CCO 20/27/7, (Conservative Party Archive, Oxford, Bodleian Library), 1967.

<sup>94</sup> ‘Public Opinion Monthly Survey Meeting: Note of Meeting Held at 11.00 a.m. on Wednesday 19th July, 1967, in Room 106 at 32 Smith Square’, CCO 20/27/3, (Conservative Party Archive, Oxford, Bodleian Library), 1967.

tax, had risen sharply since 1967, ignoring the polarisation that seemed to have occurred.<sup>95</sup> The ORC report on the survey had made the same argument.<sup>96</sup> Despite this apparently significant finding, again no further discussion of the survey was found.

Other internal surveys touching on taxation in the late 1960s suggested that taxation was now seen as the second most important issue after keeping the cost of living down.<sup>97</sup> One survey in November 1969 on policies for the election found that cutting income tax was popular but that increasing spending on various services received comparable support.<sup>98</sup> Conservative politicians, like Labour, had access to the published surveys by Butler and Stokes and Mark Abrams.<sup>99</sup> Iain Macleod, at least, was aware of the BES data, as he wrote an article about it in 1969. He did not, however, mention the tax or spending findings, and no other discussions were found.<sup>100</sup> Overall, surveys seem to have been providing the Conservatives with a mixed picture of popular attitudes to tax in the late 1960s. The 1969 ORC survey argued that opposition to tax had increased since 1967. In general, the surveys suggested that tax had become a more

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<sup>95</sup> 'Opinion Research: Taxation', CCO 20/27/4, (Conservative Party Archive, Oxford, Bodleian Library), 1969.

<sup>96</sup> Opinion Research Centre, 'A Survey on: Taxation. Carried out For: Conservative Central Office, 18 May 1969', CCO 180/9/10/2, Conservative Party Archive, 1969.

<sup>97</sup> See for example: 'Opinion Research: General Issues Survey, 9 February 1968', CCO 20/27/7, (Conservative Party Archive, Oxford, Bodleian Library), 1968; 'Opinion Research: General Issues Survey, 2 April 1969', LCC 1/2/16, (Conservative Party Archive, Oxford, Bodleian Library), 1969; 'Opinion Research: Political Attitudes Regarding Money, 29 January 1969', CCO 20/27/7, (Conservative Party Archive, Oxford, Bodleian Library), 1969; 'Opinion Research: Specific Issues Survey, 31 December 1969', CCO 20/27/7, (Conservative Party Archive, Oxford, Bodleian Library), 1969.

<sup>98</sup> Opinion Research Centre, 'A Survey on: Key Election Issues. Carried out For: Conservative Central Office, November 1969', CCO 180/11/4/2, (Conservative Party Archive, Oxford, Bodleian Library), 1969.

<sup>99</sup> Butler, *Political Change in Britain: Forces Shaping Electoral Choice* 343-349; Abrams, 'The Lost Labour Voter', *Socialist Commentary*, February 1969.

<sup>100</sup> Iain Macleod, 'The Private World of Political Science', *Times*, 30 October 1969.

important issue for voters; that Conservative supporters increasingly supported tax cuts over spending increases, but the opposite was true for Labour voters; and that fairness was important. While this mix was not a significant shift from the findings of earlier polling it could perhaps have suggested to researchers that tax had become more important to voters and that opposition to tax had increased.

However, it is not clear that this extensive survey activity had any significant impact on discussions; few comments about attitudes to tax mentioned the findings.<sup>101</sup> James Douglas wrote a note about polling in January 1970 but apart from suggesting that a 'loose' budget would be initially popular but the effects would dissipate quickly, it barely mentioned tax and highlighted economic competence as the most important factor.<sup>102</sup> Discussions in the Economic Policy Group around the development of the Conservative tax package almost never referenced evidence of popular attitudes. The exception was one note which advocated cutting family allowances because ORC polling from 1968 had suggested that they were highly unpopular as they were seen to going to those who did not need them.<sup>103</sup> No discussion was found of the suggestion that

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<sup>101</sup> For the exceptions see: Brendon Sewill, 'Saving and Ownership, 3 January 1969', CRD 3/7/26/38, (Conservative Party Archive, Oxford, Bodleian Library), 1969; James Douglas, 'Thoughts on the Polls, 8 January 1970', CRD 3/9/93, (Conservative Party Archive, Oxford, Bodleian Library), 1970; 'Memorandum from James Douglas to Michael Fraser, 26 January 1970', CRD 3/9/93, (Conservative Party Archive, Oxford, Bodleian Library), 1970; 'Economies in Government Expenditure', CRD 3/7/26/38, (Conservative Party Archive, Oxford, Bodleian Library), 1970.

<sup>102</sup> Douglas, 'Thoughts on the Polls, 8 January 1970', CRD 3/9/93, Conservative Party Archive, 1970. See also: 'Memorandum from James Douglas to Michael Fraser, 26 January 1970', CRD 3/9/93, Conservative Party Archive, 1970.

<sup>103</sup> 'Economies in Government Expenditure', CRD 3/7/26/38, Conservative Party Archive, 1970. For the development of the tax package see for example: 'Future Economic Policy Group - Sub-Group A on Taxation', CRD 3/7/6/10, (Conservative Party Archive, Oxford, Bodleian Library), 1965; 'The Tax Package' (A) - the Development of our Thought in Opposition; the Main Proposals and Our

opposition had increased.

The Conservative party also had evidence of its activists' attitudes to tax through the CPC three-way movement and party conferences. Tax does not seem to have been a major CPC focus in this period — only one tax directive was found, from March 1970. The responses suggested that concern about fairness had decreased. While participants in the middle of the decade were generally not in favour of reducing taxes on the rich, they now advocated a move towards indirect tax and a focus on tax cuts for the wealthy, not low earners. Interestingly, this was justified in terms of economics:

A bold approach was looked for, and it was strongly felt that greatest relief for the biggest payer made economic sense and should be shown to make political sense too, with less concentration on the lower end of the tax scale alone by the raising of allowances.<sup>104</sup>

The groups also showed continuing support for spending cuts and expressed frustration that their previous arguments for cuts had not been listened to.<sup>105</sup> From 1965 to 1970 every party conference saw a resolution calling for tax reform.<sup>106</sup> In 1967 and 1968 these included

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Commitments; Summary of Background Calculations; Preliminary Thoughts of Timing', CRD 3/7/26/37, (Conservative Party Archive, Oxford, Bodleian Library), 1970; 'The Tax Package' (B) - Draft Report of Economic Policy Group; Economies in Government Expenditure; an Alternative to VAT; Iain Macleod's Speech to the Institute of Directors; Saving and Ownership; Savings Option Scheme', CRD 3/7/26/38, (Conservative Party Archive, Oxford, Bodleian Library), 1970; 'Tax Package - Working Papers, 1969-1970', CRD 3/7/26/39, (Conservative Party Archive, Oxford, Bodleian Library), 1969-70; *ibid.*; 'Economic Policy Group. Family Allowances: Paper by the Research Department, 17 December 1968', CRD 3/7/6/4, (Conservative Party Archive, Oxford, Bodleian Library), 1968.

<sup>104</sup> 'CPC Three-Way Contact. Political Contact Programme. Discussion Paper No. 31. March 1970. Taxation', CCO 4/10/81, (Conservative Party Archive, Oxford, Bodleian Library), 1970.

<sup>105</sup> *Ibid.*

<sup>106</sup> Conservative Party, '83rd Annual Conference Brighton', 102-107; Conservative Party, '84th Annual Conference Blackpool', (London: National Union of Conservative and Unionist Associations, 1966), 19-26; Conservative Party, '85th Annual Conference Brighton', (London: National Union of Conservative and Unionist Associations, 1967), 70-74; Conservative Party, '86th Annual Conference Blackpool', (London: National Union of Conservative and Unionist Associations,

calls for a shift towards indirect taxation.<sup>107</sup> It seems, therefore, as though attitudes to tax in the Conservative grassroots might have become more negative, or at least less concerned with fairness. However, unlike Labour politicians, no evidence was found of Conservative politicians or researchers discussing grassroots' attitudes to tax.

1968-9 also featured the first instances found of communication about popular attitudes to tax from individuals linked to think tanks.<sup>108</sup> In 1969 D R Myddelton wrote to the CRD attaching a paper he had written for the Economic Research Council, which argued:

Most people have no idea how a progressive tax works, nor how it differs in principle from a proportional tax. It is therefore absurd to claim that there is popular pressure for keeping surtax. I suspect that most people think it only fair that those with larger incomes should pay more tax than those with smaller incomes. I do myself. But I very much doubt if popular opinion goes further than this ... I like to put this as a blunt alternative: which would you prefer of the following alternatives: (a) everyone in the country to have a higher after-tax income than now, but with a greater degree of inequality than now? Or (b) everyone in the country to have a lower after-tax income than now, but with a lesser degree of inequality than now? ... I accept those who prefer (b) will not want surtax abolished; but how big a proportion of the whole population seriously would prefer (b)?<sup>109</sup>

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1968), 57-64; Conservative Party, '87th Annual Conference Brighton', (London: National Union of Conservative and Unionist Associations, 1969), 59-70.

<sup>107</sup> Conservative Party, '85th Annual Conference Brighton', 70-74; Conservative Party, '86th Annual Conference Blackpool', 57-64.

<sup>108</sup> Conservative officials were clearly in contact with the IEA in 1967-8 because there is a file of correspondence in the Conservative party archives. However, this is closed and access was not permitted so it is unclear how extensive this was or whether they discussed attitudes to taxation. See: 'Correspondence with IEA', CCO 20/5/4, (Archive Conservative Party Archive, Bodleian Library, Conservative Party Archive), 1967-1968.

<sup>109</sup> 'Letter from D R Myddelton to Charles Dumas, 14 March 1969', CRD 3/7/26/12, (Conservative Party Archive, Oxford, Bodleian Library), 1969. In support of these statements he cited a book by two academics at the University of Chicago. The only evidence it provided about attitudes to tax was a footnote about a survey of ministers in the US showing that the vast majority thought that progression was not immoral. See: Walter J. Blum and Harry Kalven, *The Uneasy Case for Progressive Taxation* (Chicago: University of Chicago Press, 1953); Alain Marciano and Steven G. Medema, 'Disciplinary Collisions: Blum, Kalven and the Economic Analysis of Accident Law at Chicago in the 1960s', in *Law and Economics as Interdisciplinary Exchange: Philosophical, Methodological and Historical Perspectives*, ed. Péter

No evidence was found of Myddelton's letter being discussed.

Perhaps more importantly, A R Prest, an LSE economist who wrote for the IEA through the 1960s and 1970s, was also involved in discussions about the development of the tax package.<sup>110</sup> However,

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Cserne and Magdalena Małecka (London: Routledge, 2019). David Roderic Myddelton is an academic accountant who was chairman of the IEA from 2001 to 2015. He was educated at Eton and Harvard Business School. From 1972 to 2005 he was a professor at the Cranfield School of Management, where he is now an emeritus professor. He has published extensively for the IEA and served on their board from 1994 until 2015, before becoming a life vice president after retiring. See: 'D.R. Myddelton Emeritus Professor of Finance and Accounting', Cranfield School of Management, 2019, accessed on: 2nd July at <https://www.som.cranfield.ac.uk/som/p17261/People/Faculty/Emeritus-Professors/D-R-Myddelton#>; 'Trustees', Institute of Economic Affairs, 2020, accessed on: 6 March at <https://iea.org.uk/trustees/>. The Economic Research Council was founded in 1943 as the Joint Council for Economic and Monetary Research by, among others, Juliette Rhys-Williams. It states that it 'is dedicated to extending the reach of economic education, debate and leadership'. See: 'Mission and History', Economic Research Council, 2020, accessed on: 6 March at <http://ercouncil.org/about-the-erc/mission-and-history/>; Chris Cook, *Sources in British Political History 1900-1951 Vol.5: Guide to Private Papers Etc. Of Selected Writers Etc* (Macmillan, 1978), 167; Peter Barberis, John McHugh, and Mike Tyldesley, *Encyclopedia of British and Irish Political Organizations: Parties, Groups, and Movements of the Twentieth Century*, ed. Peter Barberis (London: Pinter, 2000), 83-84.

<sup>110</sup> 'Economic Policy Group: Minutes of the Twenty-Seventh Meeting, Held in the Leader of the Opposition's Room at the House of Commons, on Thursday, 11th July 1968, at 6.00 p.m. ', CRD 3/7/6/3, (Conservative Party Archive, Oxford, Bodleian Library), 1968; 'Economic Policy Group: Minutes of the Twenty-Fifth Meeting, Held in the Leader of the Opposition's Room at the House of Commons, on Thursday, 13th June 1968, at 6.00 p.m. ', CRD 3/7/6/3, (Conservative Party Archive, Oxford, Bodleian Library), 1968; 'Economic Policy Group. Comments on Tax Report by Professor Prest, 24 February 1969', CRD 3/7/6/4, (Conservative Party Archive, Oxford, Bodleian Library), 1969; 'Economic Policy Group: Minutes of the Thirty-Third Meeting, on Monday, 6th January 1969, at 2.15 p.m. ', CRD 3/7/6/4, (Conservative Party Archive, Oxford, Bodleian Library), 1969. Alan Richmond Prest (1919-1984) was economist at Cambridge (1949-64), Manchester (1964-70) and the LSE (1970-84) where he was Chair of Economics. See: 'Prest, Alan Richmond, 1919-1984, Economist', JISC Archives Hub, accessed on: 10 February at <https://archiveshub.jisc.ac.uk/data/gb97-prest>; 'Obituary—Alan Richmond Prest ', *Environment and Planning C: Government and Policy* 3 (1985). For his work with the IEA see for example: A. R. Prest, *The Future of Purchase Tax* (London: Published for the Institute of Economic Affairs by Barrie & Rockcliffe, 1961., 1961); A. R. Prest, *Financing University Education: A Study of University Fees and Loans to Students in Great Britain* (Institute of Economic Affairs, 1966); A R Prest, *Social Benefits and Tax Rates*, IEA Research Monographs 22 (London: Institute of Economic Affairs, 1970); A. R. Prest, *How Much Subsidy?: A Study of the Economic Concept and Measurement of Subsidies in the United Kingdom* (London: Institute of Economic Affairs, 1974); A R Prest et al., *The State of*

despite his IEA links, he repeatedly argued that the tax package was too favourable towards the wealthy and that this might be the 'subject of very fierce criticism'.<sup>111</sup> Individuals with links to right-wing think tanks were communicating some ideas about attitudes to tax to the Conservative party in the late 1960s but Prest, who was far more involved than Myddelton, emphasised fairness rather than popular opposition.

Despite the ORC survey summaries and CPC reports suggesting that opposition might have increased, Conservative researchers and politicians did not seem to think so. They were also not arguing, as they had in 1964-5, that it was imminently about to increase. Heath said in January 1969 that he thought the 'present mood of the country was much more willing to accept change [in relation to tax] than it had been a year or two ago' but did not argue that opposition had increased.<sup>112</sup> Comments did often assume contemporary opposition.<sup>113</sup> A 1968 memo from James Douglas to Heath

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*Taxation*, IEA Readings 16 (London: Institute of Economic Affairs, 1977). John Chown, an independent tax advisor and co-founder of the IFS, was also involved but did not make any comments about popular attitudes to tax. See: 'John Chown', International Tax Specialist Group, 2019, accessed on: 2nd July at <http://www.johnchown.co.uk/>; Bill Robinson, 'The Early Days of IFS', *Fiscal Studies* 11, no. 3 (1990).

<sup>111</sup> 'Economic Policy Group: Minutes of the Twenty-Fifth Meeting, Held in the Leader of the Opposition's Room at the House of Commons, on Thursday, 13th June 1968, at 6.00 p.m. ', CRD 3/7/6/3, Conservative Party Archive, 1968; 'Economic Policy Group. Comments on Tax Report by Professor Prest, 24 February 1969', CRD 3/7/6/4, Conservative Party Archive, 1969; 'Economic Policy Group: Minutes of the Thirty-Third Meeting, on Monday, 6th January 1969, at 2.15 p.m. ', CRD 3/7/6/4, Conservative Party Archive, 1969. These warnings do not appear to have been heeded. See: Daunton, *Just Taxes*, 302-328. Williamson, *Conservative Economic Policymaking and the Birth of Thatcherism, 1964-1979* 31-36, 60-63; Butler and Duschinsky, *The British General Election of 1970*, 126-128, 150-151.

<sup>112</sup> 'Economic Policy Group: Minutes of the Thirty-Third Meeting, on Monday, 6th January 1969, at 2.15 p.m. ', CRD 3/7/6/4, Conservative Party Archive, 1969.

<sup>113</sup> See for example: 'First Brief on Personal Direct Taxation', CRD 3/7/26/34, (Conservative Party Archive, Oxford, Bodleian Library), 1967; 'Memorandum from

suggested that middle-class taxpayers losing out relatively in relation to taxes and services would only be politically tolerable if the rate of growth was high enough, and the rate of inflation low enough, that even they would be better off overall.<sup>114</sup> In 1970 Sewill also wrote a memo which suggested that opposition to VAT might dampen support for income tax cuts:

I think there is a danger that all the public fuss and indignation that would be caused by the introduction of a VAT might tend to over-shadow the reductions of direct taxation which we are counting to create a new mood.<sup>115</sup>

This comment could have been influenced by the survey findings on a shift to indirect taxation but made no mention of them. The fact that party conferences suggested support for a shift to indirect tax does not appear to have influenced Sewill's views.<sup>116</sup>

Exactly whose opposition Conservative politicians and researchers were concerned about was not always clear. Some comments, like

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James Douglas to Edward Heath, 20 May 1968', CRD 3/7/26/41, (Conservative Party Archive, Oxford, Bodleian Library), 1968; 'Economic Policy Group: Minutes of the Twenty-Fifth Meeting, Held in the Leader of the Opposition's Room at the House of Commons, on Thursday, 13th June 1968, at 6.00 p.m. ', CRD 3/7/6/3, Conservative Party Archive, 1968; 'Economic Policy Group: Minutes of the Thirty-Fourth Meeting, Held in the Leader of the Opposition's Room at the House of Commons, on Thursday, 30th January 1969, at 6.00 p.m. ', CRD 3/7/6/4, (Conservative Party Archive, Oxford, Bodleian Library), 1969; 'Economic Policy Group: Minutes of the Thirty-Eighth Meeting, Held in the Leader of the Opposition's Room at the House of Commons, on Thursday, 12th June 1969, at 6.00 p.m. ', CRD 3/7/6/4, (Conservative Party Archive, Oxford, Bodleian Library), 1969; 'Developments During 1970, 5 January 1970', CRD 3/9/93, (Conservative Party Archive, Oxford, Bodleian Library), 1970; 'Selsdon Park Weekend, Saturday, 31st January 1970, Session, 9.15 p.m. To 11.15 p.m. Notes Taken During This Session', CRD 3/9/93, (Conservative Party Archive, Oxford, Bodleian Library), 1970; Brendon Sewill, 'An Alternative to VAT?', 13 March 1970', CRD 3/7/26/38, (Conservative Party Archive, Oxford, Bodleian Library), 1970.

<sup>114</sup> 'Memorandum from James Douglas to Edward Heath, 20 May 1968', CRD 3/7/26/41, Conservative Party Archive, 1968.

<sup>115</sup> Sewill, 'An Alternative to VAT?', 13 March 1970', CRD 3/7/26/38, Conservative Party Archive, 1970.

<sup>116</sup> Conservative Party, '85th Annual Conference Brighton', 70-74; Conservative Party, '86th Annual Conference Blackpool', 57-64.



Douglas's, focused specifically on middle-class voters.<sup>117</sup> The report of an EPG meeting about the tax package in June 1969, for example, also recorded:

Mr Heath said that he was 'particularly concerned about the combination of burdens which would fall on the middle classes, who provided much of our electoral support.'<sup>118</sup>

At another meeting Macleod stated that one of the 'main reasons for the unpopularity of SET' was the 'burden it placed upon service industries'.<sup>119</sup> This seemed more plausible if it referred to business owners, or at least elite taxpayers. Concern about the 'political' difficulties of introducing a wealth tax seemed mostly to focus on the reaction within the party rather than more widely.<sup>120</sup> Macleod also argued, however, that a wealth tax 'would incur the hostility of all our Press, including "The Times"', given Rees-Mogg's opposition to a wealth tax in earlier discussions on the tax package.<sup>121</sup> When

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<sup>117</sup> See for example: 'Memorandum from James Douglas to Edward Heath, 20 May 1968', CRD 3/7/26/41, Conservative Party Archive, 1968; 'Economic Policy Group: Minutes of the Twenty-Sixth Meeting, Held in the Leader of the Opposition's Room at the House of Commons, on Thursday, 27th June 1968, at 6.00 p.m. ', CRD 3/7/6/3, (Conservative Party Archive, Oxford, Bodleian Library), 1968; 'Economic Policy Group: Minutes of the Thirty-Eighth Meeting, Held in the Leader of the Opposition's Room at the House of Commons, on Thursday, 12th June 1969, at 6.00 p.m. ', CRD 3/7/6/4, Conservative Party Archive, 1969; 'Selsdon Park Weekend, Saturday, 31st January 1970, Session, 9.15 p.m. To 11.15 p.m. Notes Taken During This Session', CRD 3/9/93, Conservative Party Archive, 1970.

<sup>118</sup> 'Economic Policy Group: Minutes of the Thirty-Eighth Meeting, Held in the Leader of the Opposition's Room at the House of Commons, on Thursday, 12th June 1969, at 6.00 p.m. ', CRD 3/7/6/4, Conservative Party Archive, 1969.

<sup>119</sup> 'Economic Policy Group: Minutes of the Thirty-Fourth Meeting, Held in the Leader of the Opposition's Room at the House of Commons, on Thursday, 30th January 1969, at 6.00 p.m. ', CRD 3/7/6/4, Conservative Party Archive, 1969.

<sup>120</sup> See for example: 'Economic Policy Group: Minutes of the Twenty-Fifth Meeting, Held in the Leader of the Opposition's Room at the House of Commons, on Thursday, 13th June 1968, at 6.00 p.m. ', CRD 3/7/6/3, Conservative Party Archive, 1968; 'Economic Policy Group. Note by Mr Cockfield, 8 July 1968', CRD 3/7/6/3, (Conservative Party Archive, Oxford, Bodleian Library), 1968; 'Economic Policy Group: Minutes of the Twenty-Eighth Meeting, Held in the Leader of the Opposition's Room at the House of Commons, on Friday, 26th July 1968, at 2.30 p.m. ', CRD 3/7/6/3, (Conservative Party Archive, Oxford, Bodleian Library), 1968.

<sup>121</sup> 'Economic Policy Group: Minutes of the Twenty-Eighth Meeting, Held in the Leader of the Opposition's Room at the House of Commons, on Friday, 26th July 1968, at 2.30 p.m. ', CRD 3/7/6/3, Conservative Party Archive, 1968.

comments specified whose attitudes were being discussed they most often seemed to refer to elite taxpayers or commentators.

Other comments also questioned how much opposition there really was, and highlighted the importance of fairness and other issues, particularly prices.<sup>122</sup> A 1967 CRD brief on income tax argued that people thought they were more highly taxed than they were but generally acclimatised to whatever the level of tax was at the time.<sup>123</sup> Maudling suggested in July 1968 that any tax policy that would increase prices was 'exceedingly dangerous in political terms', particularly when it came to women voters, 'to whom prices are always by far the most important factor'.<sup>124</sup> In January 1970 Douglas also argued that economic competence was more important than tax cuts.<sup>125</sup> Like Prest, various Conservative politicians and advisors raised concerns that the proposed tax package was unbalanced and

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<sup>122</sup> See for example: 'Poll Summaries - Opinion Research, Attitudes to Taxation, 14 July 1967', CRD 3/7/26/19, Conservative Party Archive, 1967; 'Economic Policy Group: Minutes of the Twenty-Sixth Meeting, Held in the Leader of the Opposition's Room at the House of Commons, on Thursday, 27th June 1968, at 6.00 p.m. ', CRD 3/7/6/3, Conservative Party Archive, 1968; 'Economic Policy Group. Note by Mr Cockfield, 8 July 1968', CRD 3/7/6/3, Conservative Party Archive, 1968; 'Economic Policy Group: Minutes of the Twenty-Seventh Meeting, Held in the Leader of the Opposition's Room at the House of Commons, on Thursday, 11th July 1968, at 6.00 p.m. ', CRD 3/7/6/3, Conservative Party Archive, 1968; 'Economic Policy Group: Minutes of the Twenty-Eighth Meeting, Held in the Leader of the Opposition's Room at the House of Commons, on Friday, 26th July 1968, at 2.30 p.m. ', CRD 3/7/6/3, Conservative Party Archive, 1968; 'Economic Policy Group: Minutes of the Twenty-Sixth Meeting, Held in the Leader of the Opposition's Room at the House of Commons, on Thursday, 27th June 1968, at 6.00 p.m. ', CRD 3/7/6/3, Conservative Party Archive, 1968; 'Economic Policy Group: Minutes of the Thirty-Third Meeting, on Monday, 6th January 1969, at 2.15 p.m. ', CRD 3/7/6/4, Conservative Party Archive, 1969.

<sup>123</sup> 'Poll Summaries - Opinion Research, Attitudes to Taxation, 14 July 1967', CRD 3/7/26/19, Conservative Party Archive, 1967.

<sup>124</sup> 'Economic Policy Group. Revised Report on the Reform of Taxation: Comments by Mr. Reginald Maudling, 3 July 1968', CRD 3/7/6/3, (Conservative Party Archive, Oxford, Bodleian Library), 1968.

<sup>125</sup> 'Memorandum from James Douglas to Michael Fraser, 26 January 1970', CRD 3/9/93, Conservative Party Archive, 1970. See also: Douglas, 'Thoughts on the Polls, 8 January 1970', CRD 3/9/93, Conservative Party Archive, 1970.

would be criticised.<sup>126</sup> Joseph suggested in July 1968 that the package was not 'morally defensible' without the wealth tax.<sup>127</sup> In another meeting the same month Cockfield argued that 'people in this country believed it was intrinsically right that capital gains should be taxed'.<sup>128</sup> Maudling disagreed but also based his argument on fairness:

One could make quite a strong emotional case against taxing the capital gains of a man who had built up his own business.<sup>129</sup>

Increasing evidence of popular attitudes to tax did not, therefore, seem to have changed Conservative politicians' and researchers' ideas. The survey findings that a shift to indirect tax was unpopular and fairness important did not prevent what ended up being a highly unbalanced tax package. As previously, the focus on middle-class or elite attitudes may perhaps have been a factor in this. No further comments about CRD researchers' potential bias were found after those in 1965, though the ORC surveys could perhaps suggest that this was taken on board. Conservative ideas about popular attitudes

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<sup>126</sup> See for example: 'Economic Policy Group: Minutes of the Twenty-Sixth Meeting, Held in the Leader of the Opposition's Room at the House of Commons, on Thursday, 27th June 1968, at 6.00 p.m. ', CRD 3/7/6/3, Conservative Party Archive, 1968; 'Economic Policy Group. Note by Mr Cockfield, 8 July 1968', CRD 3/7/6/3, Conservative Party Archive, 1968; 'Economic Policy Group: Minutes of the Twenty-Seventh Meeting, Held in the Leader of the Opposition's Room at the House of Commons, on Thursday, 11th July 1968, at 6.00 p.m. ', CRD 3/7/6/3, Conservative Party Archive, 1968; 'Economic Policy Group: Minutes of the Twenty-Eighth Meeting, Held in the Leader of the Opposition's Room at the House of Commons, on Friday, 26th July 1968, at 2.30 p.m. ', CRD 3/7/6/3, Conservative Party Archive, 1968; 'Economic Policy Group: Minutes of the Thirty-Third Meeting, on Monday, 6th January 1969, at 2.15 p.m. ', CRD 3/7/6/4, Conservative Party Archive, 1969; 'Economic Policy Group. Comments on Tax Report by Professor Prest, 24 February 1969', CRD 3/7/6/4, Conservative Party Archive, 1969.

<sup>127</sup> 'Economic Policy Group: Minutes of the Twenty-Eighth Meeting, Held in the Leader of the Opposition's Room at the House of Commons, on Friday, 26th July 1968, at 2.30 p.m. ', CRD 3/7/6/3, Conservative Party Archive, 1968.

<sup>128</sup> 'Economic Policy Group: Minutes of the Twenty-Seventh Meeting, Held in the Leader of the Opposition's Room at the House of Commons, on Thursday, 11th July 1968, at 6.00 p.m. ', CRD 3/7/6/3, Conservative Party Archive, 1968.

<sup>129</sup> *Ibid.*

to tax seem, as before, to have been largely a closed system.

Brendon Sewill stated in retrospect about this period that:

One has to admit that the aim [of the 1965-70 policy exercise] was not entirely to acquire knowledge: in part it was to make the Party look intellectually respectable.<sup>130</sup>

The suggestions of increasing opposition in survey reports and among the party grassroots do not appear to have impacted discussions. As previously, they assumed a level of popular opposition to tax, but not one that overrode all other issues or concerns about fairness. If anything, Conservative politicians and researchers appeared slightly less concerned about increasing opposition to tax than they had been in the mid 1960s.

## **The Confederation of British Industry**

The CBI made at least one comment in 1966-7 suggesting that opposition to the tax system was increasing. In 1966 a note proposing a review of the tax system with the government and TUC stated:

The fiscal changes of the past two years have greatly intensified dissatisfaction with our system of taxation and the desire of fundamental reform.<sup>131</sup>

However, this suggested opposition had increased in the mid 1960s as a result of Labour's tax reforms, rather than in the late 1960s in response to rising tax levels, as has previously been suggested. Similarly, although it did not specify who was dissatisfied, the fact

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<sup>130</sup> Brendon Sewill, 'Policy-Making for Heath', in *Tory Policy Making: The Conservative Research Department, 1929-2009* ed. Alistair Cooke (Eastbourne: Manor Creative, 2010), 58.

<sup>131</sup> 'Memorandum from E C G Butt to All Members of the Taxation Committee Attaching a Note on a Proposed Review of the Fiscal System, 16 August 1966', MSS.200/C 3/ECO/16/4, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1966. The review does not appear to have taken place.

that this was the CBI, and that it referred to Labour's reforms, perhaps suggests it referred to their members, or industrialists, rather than attitudes more widely.

Other comments suggested contemporary, but not increasing, opposition. In January 1967, Director General John Davies laid out various arguments in favour of cutting the standard rate of income tax ahead of a meeting with the chancellor. He suggested that the CBI argue that it would help to ensure wage restraint and encourage 'confidence' that the Government was committed 'adequately to remunerate risk investment' and restrict spending.<sup>132</sup> He also stated:

There is a very great measure of concern about the level of government spending and the impression gains ground that new taxes such as S.E.T. launched for deflationary purposes are retained to finance Government expenditure.<sup>133</sup>

Ahead of the 1969 budget, the CBI recommended cuts in various direct taxes and a shift to indirect taxation. In arguing for surtax cuts they stated that they had not gone into the arguments in depth

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<sup>132</sup> 'Memorandum from the Director-General to the President of the CBI, 26 January 1967', MSS.200/C 3/P2/1-71, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1967. John Emerson Harding Davies (1916-1979) was a business executive and politician. He grew up in Paris but attended boarding school in England. In 1939 he qualified as the youngest chartered accountant in Britain, having been an articled clerk since 1934. In 1946 he joined the Anglo-Iranian Oil Company, later British Petroleum (BP) where he was promoted to general manager of marketing (1956-60) and director of trading (1960-61), before becoming managing director of Shell-Mex and BP Ltd (1961-65). From 1962 he served on the grand council of the FBI and was appointed director-general of the CBI when it was created in 1965. He left the CBI in 1969 intending to become a Conservative MP and was elected from Knutsford in 1970. He was appointed minister of technology forty days later, and then secretary of state for trade and industry and president of the Board of Trade from October 1970. He was not close to Heath and was replaced by Peter Walker in 1972. He retired in 1978. See: Jason Tomes, 'Davies, John Emerson Harding (1916–1979)', Oxford Dictionary of National Biography, Oxford University Press, 2011, accessed on: 6 March at <https://doi.org/10.1093/ref:odnb/31009>.

<sup>133</sup> 'Memorandum from the Director-General to the President of the CBI, 26 January 1967', MSS.200/C 3/P2/1-71, Confederation of British Industry Archive, 1967.

because they were 'not only familiar but now widely accepted by informed opinion'.<sup>134</sup> With the exception of the comment on wage restraint, CBI statements about opposition to tax generally seemed to refer to 'informed opinion' rather than popular attitudes more widely.

Comments that did appear to refer to a wider public did not seem as convinced of opposition, highlighting support for services, lack of knowledge, and concerns about fairness.<sup>135</sup> For example, an attendee at a January 1967 Economic Committee meeting argued that the government should emphasise spending was a choice and suggested the problem was 'one of increased taxation, because of a more positive social conscience ...'.<sup>136</sup> A report of the wealth tax working party in 1969 argued that experience abroad showed that wealth taxes were unpopular, but also stated that some people thought that it was fair to take a portion of wealthy taxpayers' capital every year and that they recognised that this had an 'emotional appeal' and was 'even credited with such qualities as equity ...'.<sup>137</sup> CBI officials also seemed unconvinced that their perceptions of what

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<sup>134</sup> '1969 Budget Representations', MSS.200/C 3/DG1/57, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1969.

<sup>135</sup> 'Minutes of the Economic Committee Meeting Held on Tuesday 3rd January 1967 at 2.30. p.m. At 21 Tothill Street, S.W.1.', MSS.200/C 1/4/2, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1967; 'Minutes of the Economic Committee Meeting Held on Tuesday 31st January 1967 at 2.30. p.m. At 21 Tothill Street, S.W.1.', MSS.200/C 1/4/2, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1967; 'Wealth Tax', MSS.200/C Aug 1996/7854, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1969; '1969 Budget Representations', MSS.200/C 3/DG1/57, Confederation of British Industry Archive, 1969.

<sup>136</sup> 'Minutes of the Economic Committee Meeting Held on Tuesday 31st January 1967 at 2.30. p.m. At 21 Tothill Street, S.W.1.', MSS.200/C 1/4/2, Confederation of British Industry Archive, 1967. The Economic Committee was made up of CBI officials and prominent members. Although the attendance of each meeting was listed, comments were not attributed to individual members in the minutes.

<sup>137</sup> 'Wealth Tax', MSS.200/C Aug 1996/7854, Confederation of British Industry Archive, 1969.

was fair were shared by others. The report argued that the idea that a wealth tax was fair was not 'the kind of opinion' that could 'be refuted', while their representations ahead of the 1969 budget stated that fairness was important and that they thought high income tax rates and surtax were unfair, but fairness meant 'different things to different people'.<sup>138</sup>

One CBI comment was found that asserted that opposition to the tax system had increased by 1966. However, this situated the increase in the mid 1960s rather than the late 1960s, as has previously been suggested, and the comment linked it clearly to Labour's tax reforms rather than rising taxes on the majority. Other discussions suggested contemporary opposition but generally in relation to elite attitudes. Comments that more clearly referenced wider popular attitudes highlighted fairness, and seemed unconvinced that this meant the same thing that it meant to CBI officials. CBI comments about attitudes to tax seemed, if anything, to decline towards the end of the decade, although, as in previous periods, they were limited in general. Overall, CBI comments suggested perhaps that elite opposition to taxation had increased in the middle of the decade as a result of Labour's tax reforms, but it was not clear that they thought, or suggested, that opposition had increased more widely towards the end of the decade.

### **The Trades Union Congress**

The TUC seemed to be paying more attention to tax policy in the

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<sup>138</sup> Ibid.; '1969 Budget Representations', MSS.200/C 3/DG1/57, Confederation of British Industry Archive, 1969.

lead up to the 1970 election, producing an internal report on personal tax in late 1969.<sup>139</sup> The report did not seem to propose anything radically different to their existing policy positions, nor did it make any comments about popular attitudes.<sup>140</sup> It was, however, heavily criticised by C T H Plant, General Secretary of the Inland Revenue Staff Federation (IRSF).<sup>141</sup> Plant stated that there was increasing opposition to direct tax, and continued:

From a TUC and Labour Party point of view it is quite ludicrous having taxation so high that it is being severely[sic] criticised and evaded by their own supporters (quite apart from others) ...<sup>142</sup>

This comment was by far the strongest statement about popular opposition to high taxation found in TUC conversations up to this point. However, Plant also argued for unifying income tax and surtax to show taxpayers the rate of tax on high incomes more clearly, suggesting that he also felt that perceptions of fairness were a factor.<sup>143</sup> Plant was a member of the TUC General Council but the memo from a colleague at the Inland Revenue he attached to the

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<sup>139</sup> 'Taxation - a Review of Certain Features of the British System', MSS.292B 410.2/4, (TUC, MRC), 1969. See also: 'Structure of Taxation - a Note for Nedc. 17 October 1968', MSS.292B 410.2/4, (TUC, MRC), 1968.

<sup>140</sup> 'Taxation - a Review of Certain Features of the British System', MSS.292B 410.2/4, TUC, 1969.

<sup>141</sup> Cyril Thomas Howe Plant, Baron Plant (1910-1986) was born in Staffordshire. His father managed a Co-operative Society shop and his mother had previously run a grocer's shop. After attending the local high school he began work at the post office in 1927 where his interest in trade unions began. In 1934 he succeeded in the limited competition for entry to the civil service clerical class, joining the Inland Revenue as an assistant collector. He became a delegate to the conference of the newly formed IRSF and in 1937 became honorary secretary of the collection section. He was appointed to the full-time post of assistant secretary in 1944 and the deputy general secretary. He succeeded Douglas Houghton as general secretary in 1960. He was a member of the TUC general council from 1964 to 1976 and served on the economic committee. He was also Chairman of the TUC from 1975-6. See: Derek Robinson, 'Plant, Cyril Thomas Howe, Baron Plant (1910-1986)', Oxford Dictionary of National Biography, Oxford University Press, 2004, accessed on: 6 March at <https://doi.org/10.1093/ref:odnb/39869>.

<sup>142</sup> 'Letter from C T H Plant, IRSF, to Len Murray, 20 January 1970', MSS.292B 410.2/4, (TUC, MRC), 1970.

<sup>143</sup> Ibid.



letter was scathing about the TUC report and in return was annotated with angry handwritten corrections and retorts, indicating that Plant and other TUC leaders also did not necessarily see eye-to-eye on tax policy.<sup>144</sup> No similar comments were found from other TUC officials, suggesting that Plant's statements may not have been representative of general ideas or had any significant impact.

TUC leaders did seem perhaps slightly more concerned about popular attitudes to tax in this period. Several comments suggested that people were poorly informed about the tax system and that this was leading them to think that taxes were higher than they were, although the comments did not explicitly state this was leading to opposition.<sup>145</sup> They were also concerned about the possible response to their wealth tax proposals.<sup>146</sup> An extract from a meeting of the Economic Committee in November 1969 recorded:

... it was argued that an emphatic commitment to a wealth tax on the part of the General Council might have undesirable political consequences in the pre-election period ... This would be so unless, for example, the proposal could be linked to a promise to[sic] tax cuts for the lower-paid; however, it was recognised that there was unlikely to be much scope in the foreseeable future for re-distributing the proceeds of a wealth tax. It was therefore essential that the important social principle underlying the General Council's wealth tax proposal - namely to provide a guaranteed

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<sup>144</sup> 'Comments on T.U.C. Econ. Committee Paper 2/2, 20 January 197-', MSS.292B 410.2/4, (TUC, MRC), 1970.

<sup>145</sup> 'Taxation - a Review of Certain Features of the British System', MSS.292B 410.2/4, TUC, 1969; 'Letter from Alan F Royle, Inland Revenue, 19 December 1969', MSS.292B 411.1/2, (TUC, MRC), 1969; 'Brief for Meeting with the Chancellor of the Exchequer, to Be Held at the Treasury, Great George Street, London SW1 on Wednesday January 28 1970 at 3.30 p.m', MSS.292B 410.2/4, (TUC, MRC), 1970; 'The Economy in 1970 and Taxation: Report of a Meeting with Chancellor of the Exchequer Held at the Treasury, Great George Street, S.W.1. on Wednesday January 28, 1970 at 3.30 p.m.', MSS.292B 410.2/4, (TUC, MRC), 1970; 'Letter from the Assistant General Secretary to Alan F Royle, 5 January 1970', MSS.292B 411.1/2, (TUC, MRC), 1970.

<sup>146</sup> 'Cutting of Article 'Case for Wealth Tax Unconvincing Say Bow Group' by John Birch, 14 March 1968', MSS.292B 410.2/4, (TUC, MRC), 1968; 'Gallup Poll on the Wealth Tax', MSS.292B 410.2/4, (TUC, MRC), 1968; 'Extract from Minutes of Economic Committee - 12th November 1969', MSS.292B 410.2/4, (TUC, MRC), 1969.

share for workpeople in the growth of corporate wealth - should be spelled out in the document.<sup>147</sup>

This again combined the assumption that tax cuts were popular with the idea that fairness was important.

The majority of letters from individual members, as in previous periods, complained about taxation being too high, usually on them personally.<sup>148</sup> Letters seemed to contain factual errors relatively regularly, which could have contributed to TUC officials' perception that the public was poorly informed about the tax system.<sup>149</sup> Although they often received prompt replies, the responses did not suggest that the TUC took these letters particularly seriously, and there was little indication that they influenced TUC tax policy positions.<sup>150</sup>

Communications from union members suggested popular opposition to the level of taxation, but this had been true consistently since 1949.

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<sup>147</sup> 'Extract from Minutes of Economic Committee - 12th November 1969', MSS.292B 410.2/4, TUC, 1969.

<sup>148</sup> See for example: 'Letter from A Dowd, 5 September 1968', MSS.292B 411.1/2, (TUC, MRC), 1968; 'Letter from M E Wood to the Chairman of the TUC, 12 February 1969', MSS.292B 410.2/4, (TUC, MRC), 1969; 'Letter from Mark Bunney to Victor Feather, 15 April 1970', MSS.292B 411.1/2, (TUC, MRC), 1970; 'Letter from R J Gray, 31 March 1970', MSS.292B 411.1/2, (TUC, MRC), 1970.

<sup>149</sup> See for example: 'Letter from A Dowd, 5 September 1968', MSS.292B 411.1/2, TUC, 1968; 'Letter from Assistant, Social Insurance Department to A Dowd, 12 September 1968', MSS.292B 411.1/2, (TUC, MRC), 1968; 'Letter from Mark Bunney to Victor Feather, 15 April 1970', MSS.292B 411.1/2, TUC, 1970; 'Letter from the Secretary, Economic Department to Mark Bunney, 24 April 1970', MSS.292B 411.1/2, (TUC, MRC), 1970.

<sup>150</sup> See for example: 'Trades Union Congress: Income Tax Rates. Econ. Ctee 11/7. 8 February 1967', MSS.292B 411.1/2, (TUC, MRC), 1967; 'Extract from Minutes of Econ. Ctee - 8th-9th Feb. 1967: Income Tax Rates', MSS.292B 411.1/2, (TUC, MRC), 1967; 'Letter from A Dowd, 5 September 1968', MSS.292B 411.1/2, TUC, 1968; 'Letter from Assistant, Social Insurance Department to A Dowd, 12 September 1968', MSS.292B 411.1/2, TUC, 1968; 'Trades Union Congress: Income Tax Rates. Econ. Ctee 11/7. 8 February 1967', MSS.292B 411.1/2, TUC, 1967; 'Extract from Minutes of Econ. Ctee - 8th-9th Feb. 1967: Income Tax Rates', MSS.292B 411.1/2, TUC, 1967; 'Letter from Mark Bunney to Victor Feather, 15 April 1970', MSS.292B 411.1/2, TUC, 1970; 'Letter from the Secretary, Economic Department to Mark Bunney, 24 April 1970', MSS.292B 411.1/2, TUC, 1970.

Like the Conservatives, the TUC received some material from right-wing think tanks in the late 1960s.<sup>151</sup> In 1969 Labour MP Douglas Houghton sent a booklet he had produced with the IEA on family allowances, advocating clawback. It stated that he expected complaints from high earners about the policy, but otherwise did not discuss popular attitudes.<sup>152</sup> Plant recommended an IEA pamphlet, *Policy for Poverty*, to which Anthony Christopher, his Assistant General Secretary at the IRSF, had contributed.<sup>153</sup> It stated that people were not willing to pay as much in taxes as they would voluntarily spend on services, citing another IEA paper, and also argued that 'heavy expenditure' had 'provoked growing resistance to further taxation'.<sup>154</sup> Although Houghton's paper was circulated internally, no discussion of either of these publications was found.<sup>155</sup>

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<sup>151</sup> 'Letter from Richard Hobbs to George Woodcock, 22 July 1968', MSS.292B 410.2/4, (TUC, MRC), 1968; 'Letter from George Woodcock to Richard Hobbs, 26 July 1968', MSS.292B 410.2/4, (TUC, MRC), 1968; 'Letter from C T H Plant, IRSF, to Len Murray, 20 January 1970', MSS.292B 410.2/4, TUC, 1970.

<sup>152</sup> 'Letter from Douglas Houghton MP to Victor Feather, 23 January 1969', MSS 292B 411.1/10, (TUC, MRC), 1969.

<sup>153</sup> 'Letter from C T H Plant, IRSF, to Len Murray, 20 January 1970', MSS.292B 410.2/4, TUC, 1970. Anthony Martin Grosvenor Christopher, Baron Christopher of Leckhampton (1925-) Educated at Cheltenham Grammar School and the Westminster College of Commerce he entered the Inland Revenue after the war in 1948. He became the assistant general secretary of the IRSF in 1960, was appointed joint general secretary in 1975, and then served as general secretary from 1976 to 1988. He was a member of the TUC General Council from 1976 to 1989, serving as the chairman from 1988-1989 and sat on various TUC committees, including the Economic Committee from 1977 to 1989. Christopher was also part of the Royal Commission on the Distribution of Income and Wealth from 1978-9. He was Chairman of TU Fund Managers from 1983 to 2013 and has been an industrial and PR consultant since 1989. In 1998 he was made a life peer. See: 'Christopher, Baron, (Anthony Martin Grosvenor Christopher) (Born 25 April 1925)', WHO'S WHO & WHO WAS WHO, Oxford University Press, 2019, accessed on: 10 March at <https://doi-org.ezp.lib.cam.ac.uk/10.1093/ww/9780199540884.013.U10898>; 'Lord Christopher', MPs and Lords, UK Parliament, 2020, accessed on: 10 March at <https://members.parliament.uk/member/3395/experience>.

<sup>154</sup> Anthony Christopher et al., *Policy for Poverty. Research Monograph 20* (Institute of Economic Affairs, 1970), particularly 10, 22, 26, 89.

<sup>155</sup> 'Memorandum from C R Dale to L Murray, 28 January 1969', MSS 292B

The IRSF appears to have had links with the IEA and to have been communicating some of their ideas about popular opposition to tax. However, there was no clear evidence to suggest that this had any impact on TUC ideas.

TUC discussions about popular attitudes to tax seem to have remained fundamentally consistent, with the exception of Plant's comment. The majority of TUC statements about popular attitudes to tax assumed opposition but also continued to emphasise fairness. While the TUC seemed perhaps slightly more concerned about popular opposition to high taxation than they had in previous periods, the dominant impression was one of continuity rather than change in both their conversations and communications from their members.

### **The 1970 election**

Conversations about popular attitudes to tax did not change significantly around the 1970 election. Although Labour had been consistently behind in the polls since 1966, when the economy began to improve in 1969 their polling recovered and by the time Wilson called the election they were ahead. Polling generally showed Labour leads of various sizes. By the end of the campaign there was a consensus that Labour were going to win comfortably. This may not have been entirely misleading; other polling indicated that it was only late in the campaign that some voters were swayed by the Conservative argument that the economy was about to collapse again.<sup>156</sup> Tax was a feature of the debate, with Labour questioned

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411.1/10, (TUC, MRC), 1969.

<sup>156</sup> Butler and Duschinsky, *The British General Election of 1970*, 185.

about the omission of a wealth tax from their manifesto, and the Conservatives about the lack of a firm commitment on VAT, which they had left out for fear of appearing regressive.<sup>157</sup> Conservative advertising attacked Labour on tax but in relation to the general theme of broken promises (see image 3).<sup>158</sup> Tax has sometimes been discussed as one of the reasons that Labour lost but generally only as part of a wider failure to manage both the economy and expectations around redistribution and equality.<sup>159</sup> Butler and Duschinsky concluded that Labour, despite their recovery in the polls, had fundamentally failed to 'heal the scars' left by the economic crises of 1966 to 1969.<sup>160</sup>

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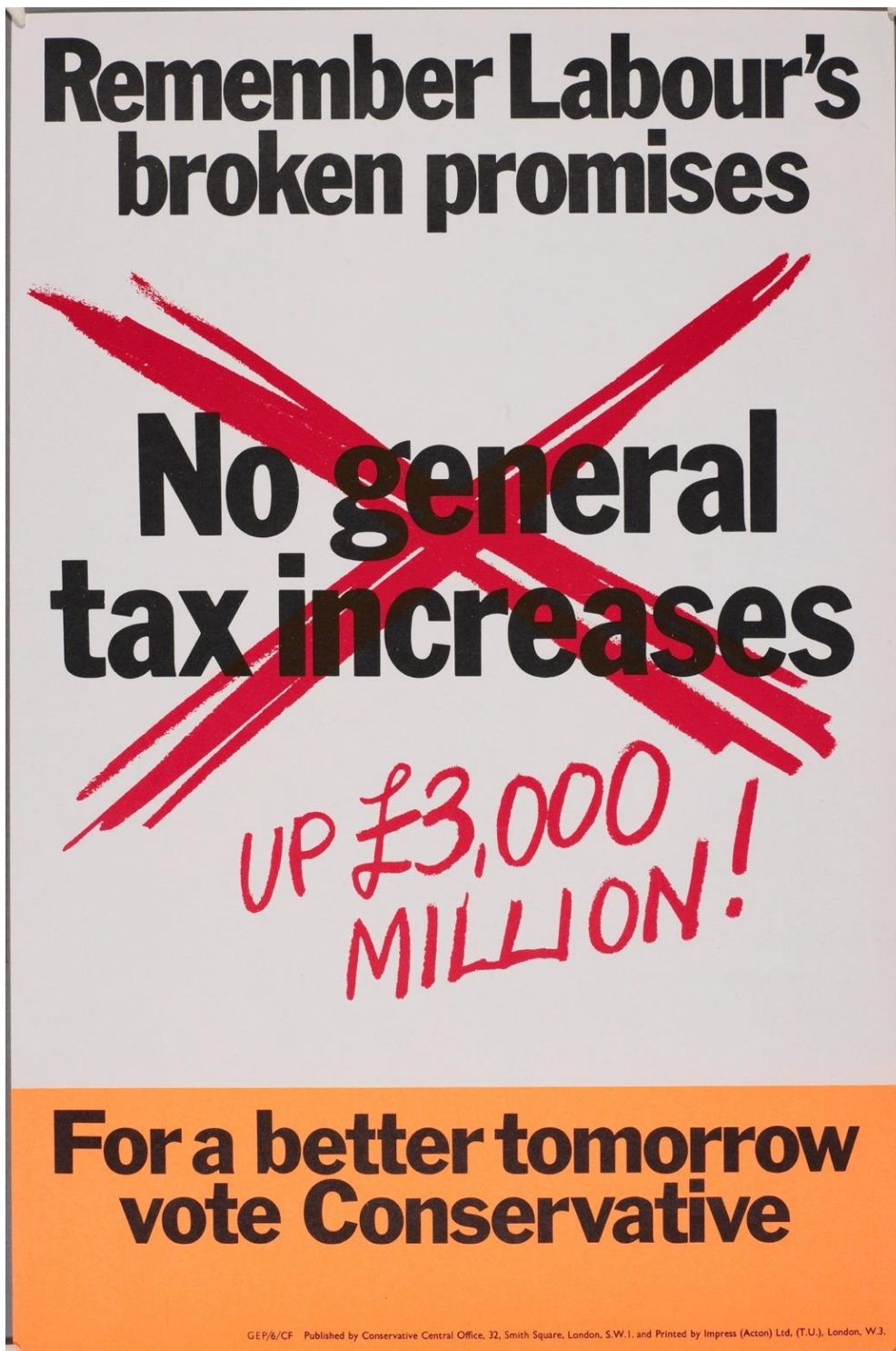
<sup>157</sup> Ibid., 126-128, 150-151; Daunton, *Just Taxes*, 302-328. Williamson, *Conservative Economic Policymaking and the Birth of Thatcherism, 1964-1979* 31-36, 60-63.

<sup>158</sup> *Poster 1970-05*. Bodleian Library.

<sup>159</sup> See for example: Daunton, *Just Taxes*, 299-300; Whiting, *The Labour Party and Taxation*, 185-188; Fielding, *Labour and Cultural Change*, 1, 217-219.

<sup>160</sup> Butler and Duschinsky, *The British General Election of 1970*, 348-351.

Image 3: Conservative election poster, 1970



Source: Oxford, Bodleian Library POSTER 1970-05: <https://digital.bodleian.ox.ac.uk/objects/c5677c86-c579-43bb-ac56-7ebc57e8132c>.

Labour post-mortems barely mentioned tax.<sup>161</sup> At a Parliamentary Labour Party (PLP) meeting about the election result, earlier failures, particularly around devaluation and Vietnam, were most often mentioned. Speakers suggested that they had moved too far to the right, and lost touch with their base and the unions.<sup>162</sup> The only time tax was mentioned was when Douglas Jay argued that in the future they needed to strongly support direct taxation and deal with tax avoidance to improve the distribution of wealth.<sup>163</sup> The interim organisational report to the NEC reported that there was a feeling that Labour had not differentiated themselves from the Conservatives enough or put forward their policies adequately. It suggested that Labour had been doing well until the last week when Conservative attacks began to make an impact.<sup>164</sup> Interestingly, the report also stated that they were 'well aware from our canvass records and from Opinion Polls authorised by the Party, that one of our chief worries was the women's vote', arguing that Conservative propaganda about prices and the 'shopping basket' had hurt them with women voters.<sup>165</sup> In general, however, tax was not a major feature of Labour discussions about the 1970 election defeat.

The only Conservative post-mortem on the election found, a CRD report written by Brendon Sewill, was fairly gloomy about the election

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<sup>161</sup> 'General Election 1970: Report by the General Secretary', Archives of the British Labour Party. Series 1, Harvester Press), 1970; 'Interim Organisational Report on the General Election - 18th June 1970, N.E.C. 24th June 1970', Archives of the British Labour Party. Series 1, Harvester Press), 1970.

<sup>162</sup> 'Minutes of a Party Meeting Held on Wednesday 15th July 1970 at 10.30 a.m. In Room 14', Parliamentary Labour Party papers, 1968/69-1993/94 Party meetings - Minutes for 1970/71 session, Microform Academic Publishers), 1970.

<sup>163</sup> Ibid.

<sup>164</sup> 'Interim Organisational Report on the General Election - 18th June 1970, N.E.C. 24th June 1970', 1970.

<sup>165</sup> Ibid.

campaign, and suggested that tax had been a negative for the Conservatives. Sewill stated that they had recognised when discussing their policies at Selsdon that although they were the right policies they were unlikely to be electorally popular 'since they involved higher prices, higher rents, and to some extent redistribution of income'. He reported that the press had only focused on their tax policies in the manifesto and had not found them credible and stated:

We recognised that to announce a large number of specific cuts in government expenditure to make way for less specific reductions in taxation might help credibility but not popularity.<sup>166</sup>

Similarly, Sewill recounted that although they had prepared a document setting out their economic plans, they had decided not to publish it because although it would increase credibility it would 'open our tax proposals to criticism as being too regressive'.<sup>167</sup> Overall, Sewill attributed Labour's relative success to the feeling that the Conservatives were out of touch with ordinary people. The CRD were obviously concerned about popular reactions to their tax proposals during the election campaign, but they seem to have assumed spending cuts were unpopular and that perceptions of fairness were important, rather than that promises of tax cuts would always be popular.

There were few election post-mortems mentioning tax in the press, and those there were did not suggest that it had been a major factor in the Conservative victory. They generally focused instead on Labour's internal divisions, poor campaign, and patchy record in government.<sup>168</sup> However, complaints about the Labour government's

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<sup>166</sup> Brendon Sewill, 'Conservative Research Department Report on the 1970 General Election, 17 July 1970', CRD 3/9/85, (Conservative Party Archive, Oxford, Bodleian Library), 1970.

<sup>167</sup> Ibid.

<sup>168</sup> See for example: 'What Future for Labour?', *Guardian*, 20 June 1970; Alan



performance during the campaign did often focus on tax. The idea that tax was too high had become slightly more prevalent again, although it was largely confined to the right-leaning papers.<sup>169</sup> These argued that on top of ruining the economy, Labour had put up taxes to unbearable levels.<sup>170</sup> A *Daily Mail* editorial, for example, argued:

The British people suffered freeze and squeeze. They felt the scourge of penal taxation and the straitjacket of restriction ... MR CALLAGHAN, 1966: 'I do not foresee the need for severe increases in taxation.' In that same year he clapped on another £258 million in taxes - part of the £3,000 million extra imposed by the Labour Government - or £3 10s. a week on every family.<sup>171</sup>

Arguments that taxes were too high were still, however, far less common than they had been in 1949-50.

There was, however, some discussion of popular attitudes to tax. Most of this assumed opposition.<sup>172</sup> The *Observer*, for example,

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Watkins, 'How Heath Made It - 2: Labour's Inner Battles', *Sunday Telegraph*, 28 June 1970; Monty Meth, 'Are You a White Collar Wage Loser?', *Daily Mail*, 27 July 1970; Woodrow Wyatt, 'The Times Diary: Wyatt on Why Labour Lost in the West Midlands', *Times*, 30 June 1970.

<sup>169</sup> See for example: 'Comment: Is Working a Crime?', *Daily Mail*, 14 May 1970; 'Comment: The 10 Vital Days That Will Settle the Destiny of This Nation', *Daily Mail*, 8 June 1970; John Cockcroft, 'A Test of Economic Faith', *Daily Telegraph*, 1 June 1970; 'Heath Hammers It Home', *ibid.*, 2 June; 'The Ted and Harold Show?', *Spectator*, 23 May 1970; 'Opinion: Wanted - Straight Answers', *Daily Express*, 30 May 1970; 'Opinion: Where the Blame Lies', *Daily Express*, 16 June 1970. The *Times* was the only one of the centrist and left-wing papers where articles arguing that taxes too high were found: 'One Last Word', *Times*, 9 June 1970; Lord Shawcross, 'The Hard Facts of Britain's Economic Illness', *ibid.*, 16 July.

<sup>170</sup> See for example: 'Comment: Is Working a Crime?', *Daily Mail*, 14 May 1970; 'Making Sense of the Big Dipper', *Spectator*, 16 May 1970; James McMillan, 'Harold Wilson and Co. Ltd. - the Chairman Makes His Report', *Daily Express*, 16 June 1970; Maurice Green, 'The Great Economic Myth', *Daily Telegraph*, 17 June 1970.

<sup>171</sup> 'Comment: The 10 Vital Days That Will Settle the Destiny of This Nation', *Daily Mail*, 8 June 1970.

<sup>172</sup> "'I'm Looking for an Anti-Social Card to Send the Tax Inspector!'", *Daily Mail*, 20 May 1970. See for example: Richard Rose, 'Materialism Which Moves the Voter', *Times*, 5 June 1970; Brittan, 'The Political Parties, the Classes and the Economy', *Financial Times*, 14 May 1970; Rudolf Klein, 'What Is the Difference?', *Observer*, 14 June 1970; 'Do You Want It Again?', *Daily Telegraph*, 18 June 1970; 'Making Sense of the Big Dipper', *Spectator*, 16 May 1970; 'Opinion: He Deserves the Voters' Trust', *Daily Express*, 15 June 1970; 'Opinion: Wanted - Straight Answers',

argued:

The cash needs of the Welfare State are expanding faster than the willingness of the taxpayer to meet the bill ...<sup>173</sup>

A *Daily Mail* article also asserted:

If people want tax cuts - and they do, and anyway they are necessary to infuse some enthusiasm - then some of the sheltered pet policy of the past decade will have to go.<sup>174</sup>

Richard Rose, writing for the *Times*, also suggested that higher wages and inflation bringing people into income tax might increase working-class support for the Conservatives.<sup>175</sup> Polling on the most important issues was widely reported and generally showed taxation in second place after the cost of living.<sup>176</sup> There were even a few lengthier pieces where journalists and academics wrote in depth about the survey findings.<sup>177</sup> However, assertions of popular opposition did not generally seem to be based on survey results.

The only individual to explicitly challenge the idea of popular opposition to tax was *New Statesman* journalist William Gregory, who stated that previous surveys had always shown a preference for spending over tax cuts, and suggested that if polling asked that question, instead of just asking if people wanted tax cuts, it might get a different answer.<sup>178</sup> In another article he also argued that the

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Daily Express, 30 May 1970; 'Comment: Is Working a Crime?', *Daily Mail*, 14 May 1970; Walter Terry, 'Cut in Tax Tops the List', *ibid.*, 3 July.

<sup>173</sup> Klein, 'What Is the Difference?', *Observer*, 14 June 1970.

<sup>174</sup> Terry, 'Cut in Tax Tops the List', *Daily Mail*, 3 July 1970.

<sup>175</sup> Rose, 'Materialism Which Moves the Voter', *Times*, 5 June 1970.

<sup>176</sup> See for example: Ian Waller, 'Swing Delights Tories', *Daily Telegraph*, 31 May 1970; Our political editor, 'Cheer for Labour in Marplan Poll', *Times*, 5 June 1970; 'Poll Dashes Tory Hope', *ibid.*; Cockcroft, 'A Test of Economic Faith', *Daily Telegraph*, 1 June 1970; Andrew Alexander, 'From Agony to Victory - How Heath Made It', *ibid.*, 21 June.

<sup>177</sup> Brittan, 'The Political Parties, the Classes and the Economy', *Financial Times*, 14 May 1970; Rose, 'Materialism Which Moves the Voter', *Times*, 5 June 1970; William Gregory, 'All over Bar the Voting?', *New Statesman*, 12 June 1970.

<sup>178</sup> William Gregory, 'Marketing Backlash?', *New Statesman*, 19 June 1970. The *Mirror* published a few articles questioning people on their voting intention, some of

Conservatives' focus on tax cuts might actually be damaging their campaign.<sup>179</sup> These comments could perhaps have been based on the Abrams's polling discussed above, although the articles did not specify which polling they were referring to.<sup>180</sup>

Some other articles were also more equivocal in their coverage of popular opposition to tax. The *FT* published an article arguing that polling suggested that people were still in favour of both the welfare state and mild redistribution of wealth.<sup>181</sup> Several papers, on both sides of the political spectrum, also suggested that the Conservatives' tax policies had frightened voters, and were one of the reasons why they would probably lose. Other articles stated that people were struggling to believe that the party could deliver tax cuts without spending cuts.<sup>182</sup> Most articles emphasised popular opposition to tax, but this was not universal, and did not seem to translate into a belief that the Conservatives' tax policies were necessarily popular.

Despite polling showing that tax was a more important issue to voters at the 1970 election, neither the political parties nor the press seemed to think it had been a major issue or particularly important to

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which included comments about voting Conservative because of high taxation, but otherwise did not engage with the issue. See: 'How the New Voters Will Mark Their Cards', *Daily Mirror*, 4 June 1970; 'The New Voters', *Daily Mirror*, 6 June 1970; Woodrow Wyatt, 'No Crisis - Official', *ibid.*, 10 July; 'How the New Voters Will Mark Their Cards', *ibid.*, 4 June; 'The New Voters', *Daily Mirror*, 6 June 1970; Woodrow Wyatt, 'No Crisis - Official', *ibid.*, 10 July.

<sup>179</sup> Gregory, 'All over Bar the Voting?', *New Statesman*, 12 June 1970.

<sup>180</sup> Abrams, 'The Lost Labour Voter', *Socialist Commentary*, February 1969.

<sup>181</sup> David Watt, 'Lessons That Will Be Learned from This Election', *Financial Times*, 15 June 1970. See also: Joe Rogaly, 'Why the Tories May Spend More on Social Security', *ibid.*, 24 June.

<sup>182</sup> See for example: Green, 'The Great Economic Myth', *Daily Telegraph*, 17 June 1970; 'Harold Wilson's Britain', *Economist*, 13 June 1970; 'Sunshine and Freeze: The Long Range Forecasts', *Guardian*, 9 June 1970.

the Conservatives' success. The press emphasis on popular opposition to tax had perhaps increased slightly since 1965, but still remained at significantly lower levels than it had been in 1949-50.

## **Conclusion**

The suggestion from historians that the late 1960s was the moment when popular opposition to tax started to increase significantly is not clearly evident in the organisations studied here. The occasional comment suggested opposition was increasing but, overall, comments seemed strikingly similar to earlier periods. In the Labour party, Douglas Jay suggested that opposition had increased but other comments maintained their consistent combination of popular opposition alongside concerns about fairness. The same was true in the CBI and civil service. Conservative politicians had survey evidence and communications from their activists that could have suggested that opposition to tax had increased but this does not appear to have translated into any change in Conservative ideas about popular attitudes. The TUC, meanwhile, seemed slightly more concerned about popular opposition to contemporary tax levels but did not suggest that it had increased and continued to emphasise fairness.

The general consensus in the sources examined here was that tax had barely any impact on the result of the 1970 election. The right-leaning papers argued that tax was too high and that there was popular opposition to tax, backed up by polling in some cases. However, neither popular opposition nor the level of taxation were stressed to the level that they had been in 1949-50. Newspapers also

argued that Heath's tax plans might not be attractive to voters, suggesting that cutting income tax was not the only consideration, and for the first time an article explicitly refuted the idea of popular opposition.

The available evidence for popular attitudes had increased significantly. Surveys suggested that tax was a more important issue to voters than it had been at any of the elections previously studied; that income tax was unpopular but so was a shift towards indirect tax or spending cuts; that a wealth tax was popular; and that attitudes to tax were becoming increasingly partisan. Different organisations had particular parts of this evidence, or none at all, and it was of varying quality, but in each case there was little evidence that it had any clear impact on discussions about popular attitudes to tax. There was also evidence of think tanks communicating arguments about popular opposition to tax for the first time, but, again, this did not obviously influence conversations in any of the organisations studied. It was suggested that Labour concern about opposition to tax was driven by communications from their activists, but this is not evident in the archival record. In contrast, attitudes in the Conservative grassroots did seem perhaps to have changed, but this did not appear to have had any clear impact on conversations within the party.

Some of the organisations studied seemed more concerned about popular opposition to tax in the late 1960s but others seemed less concerned than they had been in the middle of the decade. Although the increasing amount of survey evidence about popular attitudes to tax suggested that it had become a more important issue, it does not appear that individuals in most of the organisations studied here thought that opposition had increased significantly; the continuities

with earlier conversations were far more noticeable than any changes.

## 6. The 1976 Budget and the 1979 General Election

The 1970s have generally been portrayed in both academic and popular discussions as a decade of crisis, remembered for miners' strikes, the three-day week, high inflation, and the 'winter of discontent'.<sup>1</sup> Some recent work has challenged this, arguing for a more balanced view of the decade, or even that the idea of crisis was used, if not created, as a way to delegitimise the post-war social contract.<sup>2</sup> Almost all works agree that the perception of crisis was real, if potentially overblown.<sup>3</sup> It has been seen as a symptom of anxiety about social change and Britain's diminished international position, as well as of middle-class distress at the loss of economic and cultural privileges.<sup>4</sup> Black and Pemberton characterise it as a

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<sup>1</sup> See for example: Clarke, *Hope and Glory: Britain 1900-2000*; Lowe, *The Welfare State in Britain since 1945*. For a summary of this narrative see: Robinson et al., 'Telling Stories About Post-War Britain: Popular Individualism and the 'Crisis' of the 1970s', particularly 2-3; Black, 'An Enlightening Decade? New Histories of 1970s Britain'.

<sup>2</sup> See for example: Lawrence Black, Hugh Pemberton, and Pat Thane, eds., *Reassessing 1970s Britain* (Manchester: Manchester University Press, 2013); Lawrence Black and Hugh Pemberton, 'The Winter of Discontent in British Politics', *The Political Quarterly* 80, no. 4 (2009); Hay, 'Narrating Crisis: The Discursive Construction of the 'Winter of Discontent' '; Colin Hay, 'The Winter of Discontent Thirty Years On', *The Political Quarterly* 80, no. 4 (2009); Moran, "Stand up and Be Counted": Hughie Green, the 1970s and Popular Memory'; Beckett, *When the Lights Went Out: What Really Happened to Britain in the Seventies* ; Turner, *Crisis? What Crisis?: Britain in the 1970s* ; Saunders, "Crisis? What Crisis? Thatcherism and the Seventies"; Robinson et al., 'Telling Stories About Post-War Britain: Popular Individualism and the 'Crisis' of the 1970s'; Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit*, 64-65; Hay, 'Narrating Crisis: The Discursive Construction of the 'Winter of Discontent' '; Turner, *Crisis? What Crisis?: Britain in the 1970s* ; Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit*, 73-74, 187-205.

<sup>3</sup> See for example: Black and Pemberton, 'The Winter of Discontent in British Politics'; Black and Pemberton, 'Introduction. The Benighted Decade? Reassessing the 1970s', 3-5; Nick Tiratsoo, "You've Never Had It So Bad": Britain in the 1970s', in *From Blitz to Blair: A New History of Britain since 1939* ed. Nick Tiratsoo (London: Phoenix, 1998), 182-190.

<sup>4</sup> Black and Pemberton, 'Introduction. The Benighted Decade? Reassessing the

form of 'moral panic', where concern about economic conditions and cultural change mingled with fears of a socialist takeover.<sup>5</sup> Moran, however, suggests that it should be seen as primarily an elite phenomenon, with far less relevance to the lives of most people.<sup>6</sup>

There is no doubt that the 1970s were an economically challenging decade. The incoming Heath government introduced VAT, reduced the standard rate of income tax, raised earned income relief for higher incomes, and cut estate duty. The aim was to boost the economy and increase efficiency, but by 1972 unemployment had increased to over 1 million. The reflationary budget of 1972 then went too far, possibly due to forecasting errors, leading to the 'Barber boom', which caused unsustainably high growth, a public sector deficit unprecedented in the 1950s and 1960s, and deterioration in the balance of payments.<sup>7</sup> The 1973 budget was criticised as a budget for the rich. Instead of refuting this the government argued for the pre-eminent importance of efficiency over equity, which Daunton suggests opened the door to Thatcher's rhetoric later in the decade.<sup>8</sup>

Economic difficulties were exacerbated by the breakdown of the Bretton Woods system from 1971. Britain joined the EEC's exchange

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1970s', 9-14; Tiratsoo, "You've Never Had It So Bad': Britain in the 1970s', 187-190; *ibid.*, particularly 176-178.

<sup>5</sup> Black and Pemberton, 'Introduction. The Benighted Decade? Reassessing the 1970s', 3-14. See also Hall et al., *Policing the Crisis*, 303-308; Moran, "Stand up and Be Counted': Hughie Green, the 1970s and Popular Memory', 175-178.

<sup>6</sup> Moran, "Stand up and Be Counted': Hughie Green, the 1970s and Popular Memory'.

<sup>7</sup> Daunton, *Just Taxes*, 302-328; Williamson, *Conservative Economic Policymaking and the Birth of Thatcherism, 1964-1979* 60-63, 66-70, 80-85; Tiratsoo, "You've Never Had It So Bad': Britain in the 1970s', 164-168; Michael J. Artis and David Cobham, 'The Background', in *Labour's Economic Policies 1974-1979* ed. David Cobham, Michael J. Artis, and David P. Cobham (Manchester: Manchester University, 1991), 2-5.

<sup>8</sup> Daunton, *Just Taxes*, 302-328.



rate 'snake' in May 1972 but by the end of June had left and the pound was floating. This was billed as temporary, but was in fact driven by concerns that the government would not be able to hold sterling at a new devalued rate either.<sup>9</sup> Heath managed to bring Britain into the EEC in January 1973, despite political and public scepticism, but the first OPEC oil shock hit the already weakened economy in October 1973. Although the Heath government attempted a modest deflation in early 1974, they were unable either to force or convince the unions to engage in wage restraint. The 1973-4 miners' strike prompted a snap election under the heading 'Who governs Britain?', which did not get the answer Heath was looking for.<sup>10</sup>

The incoming Labour government initially prioritised the social contract, promising increased spending in return for wage restraint. The party was divided between those who were convinced that they should be accelerating redistribution and state expansion, and those who felt that their policies were already out of touch with the electorate's desire for private consumption and, in particular, home ownership.<sup>11</sup> Tax policy was also fundamentally constrained by the

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<sup>9</sup> Martin Daunton, 'Britain and Globalisation since 1850: iv the Creation of the Washington Consensus', *Transactions of the Royal Historical Society* 19 (2009): 16-23; Eichengreen, *Globalizing Capital*, 136-184; Harold James, *International Monetary Cooperation since Bretton Woods* (Washington, D.C.: International Monetary Fund, 1996), Book; Clark and Dilnot, 'British Fiscal Policy since 1939', 388-390; Middleton, *The British Economy since 1945: Engaging with the Debate*, 90-93; Needham, 'Britain's Money Supply Experiment, 1971-73'; Tomlinson, 'Economic Policy', 197-199.

<sup>10</sup> Tiratsoo, 'You've Never Had It So Bad': Britain in the 1970s', 164-168; Beckett, *When the Lights Went Out: What Really Happened to Britain in the Seventies* 80-87; Black and Pemberton, 'Introduction. The Benighted Decade? Reassessing the 1970s'.

<sup>11</sup> Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit*, 67-68; Gareth Stedman Jones, *Languages of Class: Studies in English Working Class History, 1832-1982* (Cambridge: Cambridge University Press, 1983), 239-256; Daunton, *Just Taxes*,

need to satisfy the TUC.<sup>12</sup> The 1974 budgets increased food subsidies, cut VAT, and trailed the future introduction of wealth and capital transfer taxes.<sup>13</sup> However, inflation was accelerating rapidly; the average wage increase rose from 13.5 percent in the first quarter of 1974 to 18 percent by the third. Healey introduced his first deflationary budget in April 1975, raising taxes by £1.25 billion and cutting spending by a similar amount. The TUC were broadly supportive and agreed to a voluntary flat rate limit on wage increases.<sup>14</sup>

However, the balance of payments and industrial outlook were still a concern. During 1976 fiscal policy was tightened on a number of occasions, despite rising unemployment. This failed to prevent a sterling crisis in March, prompted by the Bank of England selling sterling in an already falling market. Wilson retired soon after and was replaced by Callaghan. The April 1976 budget made tax cuts and spending increases conditional on limiting wage increases to 3 percent, but failed to stop further exchange rate falls. The government decided to turn to the IMF and accept monetary targets and public expenditure cuts. Most of the IMF's requirements were

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331-332.

<sup>12</sup> Whiting, *The Labour Party and Taxation*, 215-216.

<sup>13</sup> Artis and Cobham, 'The Background', 7-9; Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit*, 65-66. The government let the wealth tax go to a Select Committee where it could be quietly killed, having been convinced by Treasury concerns about the likely impact on financial confidence. See: Daunton, *Just Taxes*, 328-332; Glennerster, 'Why Was a Wealth Tax for the UK Abandoned? Lessons for the Policy Process and Tackling Wealth Inequality'; Whiting, 'The Boundaries of Taxation'. They also set up the Royal Commission on the Distribution of Income and Wealth (Diamond Commission) to look at ways to reform inheritance tax, but it reported after 1979 and was largely ignored by the new government. See: Daunton, *Just Taxes*, 333.

<sup>14</sup> Artis and Cobham, 'The Background', 9-12; Tiratsoo, "You've Never Had It So Bad": Britain in the 1970s', 168-173.

steps that the government was already taking, and the major aim was to reassure financial markets. This succeeded, and in the end only half of the agreed loan was used.<sup>15</sup> In 1977 unemployment and inflation fell, and the balance of payments and sterling improved. However, Labour remained divided and wage agreements were fragile.<sup>16</sup> In 1978 Callaghan announced a limit of 5 percent on pay increases without significant union consultation. This proved impossible to enforce in the private sector. When it was implemented in the public sector it led to the 'winter of discontent' strikes. Labour was defeated in the Commons and lost the election that followed.<sup>17</sup>

The Conservative party had elected Margaret Thatcher as leader in 1975, embarking on a rhetorical strategy that, Tomlinson argues, melded decline with neoliberal ideas, and, as Sutcliffe-Braithwaite and others have pointed out, had a strong moral element.<sup>18</sup> Whether

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<sup>15</sup> Artis and Cobham, 'The Background', 12-14; Moran, "Stand up and Be Counted": Hughie Green, the 1970s and Popular Memory', 178-179; Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit*, 66-67; Middleton, *The British Economy since 1945: Engaging with the Debate*, 90-93; Andrew Britton, *Macroeconomic Policy in Britain, 1974-87* ed. NIESR (Cambridge: Cambridge University Press, 1991), 18-43; Daunton, 'Britain and Globalisation since 1850: iv the Creation of the Washington Consensus', 23-26; Clark and Dilnot, 'British Fiscal Policy since 1939', 388-390; D. Wass, *Decline to Fall: The Making of British Macro-Economic Policy and the 1976 Imf Crisis* (Oxford: Oxford University Press, 2008).

<sup>16</sup> Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit*, 67-68; Stedman Jones, *Languages of Class: Studies in English Working Class History, 1832-1982*, 239-256; Daunton, *Just Taxes*, 331-332.

<sup>17</sup> Artis and Cobham, 'The Background', 15-16; Tiratsoo, "You've Never Had It So Bad": Britain in the 1970s', 168-173; Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit*, 67-69.

<sup>18</sup> See for example: Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit*, 69-73; Sutcliffe-Braithwaite, 'Neo-Liberalism and Morality in the Making of Thatcherite Social Policy'; Lawrence and Sutcliffe-Braithwaite, 'Margaret Thatcher and the Decline of Class Politics'; Davies, Freeman, and Pemberton, "Everyman A Capitalist' or 'Free to Choose'? Exploring the Tensions within Thatcherite Individualism'; Brooke, 'Living in 'New Times': Historicizing 1980s Britain'; Grimley, 'Thatcherism, Morality and Religion'.

this should be seen as a real change or a continuation of earlier Conservative ideas has been debated.<sup>19</sup> The Conservatives did, however, increasingly stress the dangers of inflation, arguing that it was the result of social democracy and a manifestation of British decline, and placed less emphasis on full employment. Trade unions were cast as a central villain and it was implicitly argued that monetarism would free the government from their grip.<sup>20</sup>

This transformation in Conservative thinking was not primarily driven, or supported, by changing ideas within British academia; it remained, with a few exceptions, opposed to the Thatcherite project.<sup>21</sup> Right-wing think tanks have been identified by some as the key influence, particularly the IEA and the Centre for Policy Studies (CPS), which was founded in 1974.<sup>22</sup> Others have suggested that their role has been overstated, and that the process took place almost entirely

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<sup>19</sup> See for example: Jackson and Saunders, 'Introduction: Varieties of Thatcherism'; Williamson, *Conservative Economic Policymaking and the Birth of Thatcherism, 1964-1979*; Neil Rollings, 'Between Business and Academia in Postwar Britain: Three Advocates of Neoliberalism at the Heart of the British Business Community', in *Liberalism and the Welfare State* (New York: Oxford University Press, 2017).

<sup>20</sup> Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit*, 69-73; Jackson, 'Currents of Neo-Liberalism: British Political Ideologies and the New Right, C.1955-1979'; Williamson, *Conservative Economic Policymaking and the Birth of Thatcherism, 1964-1979*

<sup>21</sup> See for example: Brian Harrison, 'Mrs Thatcher and the Intellectuals', *Twentieth Century British History* 5, no. 2 (1994); Jackson, 'The Think-Tank Archipelago: Thatcherism and Neo-Liberalism'; Williamson, *Conservative Economic Policymaking and the Birth of Thatcherism, 1964-1979* 41-43.

<sup>22</sup> See for example: Cockett, *Thinking the Unthinkable: Think-Tanks and the Economic Counter-Revolution, 1931-1983*; Desai, 'Second-Hand Dealers in Ideas: Think-Tanks and Thatcherite Hegemony'; Jackson, 'The Think-Tank Archipelago: Thatcherism and Neo-Liberalism'; Stedman Jones, *Masters of the Universe: Hayek, Friedman, and the Birth of Neoliberal Politics*; Mirowski, 'Short The Political Movement That Dared Not Speak Its Own Name: The Neoliberal Thought Collective under Erasure'; Green, 'Thatcherism: An Historical Perspective'; Lowe, 'Modernizing Britain's Welfare State: The Influence of Affluence, 1957-1964', 41-42; Steger and Roy, *Neoliberalism: A Very Short Introduction*, 10-14.

within the Conservative party itself, supported by changing ideas in the media and civil service.<sup>23</sup> It was reinforced by prominent media figures, particularly financial journalists like Samuel Brittan and Peter Jay.<sup>24</sup> Their commentary was important because it influenced opinion in financial markets and affected judgements about the credibility of economic policy.<sup>25</sup>

The Institute for Fiscal Studies (IFS) was also set up in 1971 and gained in influence through the 1970s. It was not ideologically aligned with groups like the IEA and CPS — its first Director, Dick Taverne, had been a Labour MP — but many of its tax proposals were in line with reforms being discussed on the right; Taverne expressed support for top income tax rates of 50 or 60 percent in 1975, when the top rate was 83 percent.<sup>26</sup> The IFS set up the Meade Committee in 1975, an ambitious attempt to review the entire tax

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<sup>23</sup> See for example: Davies and Davies, *The City of London and Social Democracy: The Political Economy of Finance in Britain, 1959 - 1979*, particularly 140-180; Williamson, *Conservative Economic Policymaking and the Birth of Thatcherism, 1964-1979* 5-7, 13-15, 34-36, 44-49.

<sup>24</sup> Cockett, *Thinking the Unthinkable: Think-Tanks and the Economic Counter-Revolution, 1931-1983*, particularly 185-188, 325; Parsons, *The Power of the Financial Press: Journalism and Economic Opinion in Britain and America, 172-199*; Middleton, 'Brittan on Britain: Decline, Declinism and the 'Traumas of the 1970s''; Middleton, 'Brittan on Britain: 'The Economic Contradictions of Democracy' Redux'; Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit*, 73-74.

<sup>25</sup> Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit*, 73-74. See also: William Keegan and Rupert Pennant-Rea, *Who Runs the Economy?: Control and Influence in British Economic Policy* (London: Temple Smith, 1979).

<sup>26</sup> Rodney Lord, 'People and Principles: A Mad, Mad Rush into Capital Transfer Tax', *Daily Telegraph*, 24 February 1975. cited in Williamson, *Conservative Economic Policymaking and the Birth of Thatcherism, 1964-1979* 63-66. See also: *ibid.*; Clark and Dilnot, 'Long-Term Trends in British Taxation and Spending', 7; Martin Chick, 'Reforming the Structure of Direct Taxation: The Political and Administrative Response to the Meade Report (1978)', *Edinburgh Research Explorer*, 2013; Martin Chick, 'Incentives, Inequality and Taxation: The Meade Committee Report on the Structure and Reform of Direct Taxation (1978)', *Business History* 61, no. 7 (2019).

system, and funded another study by John Kay and Mervyn King. Both reports were published in 1978 and proposed comprehensive reforms. Kay and King advocated a lifetime expenditure tax, among other things, while Meade's committee linked this with higher income tax thresholds and benefits.<sup>27</sup> The authors portrayed their schemes as neutral and technical but they assumed both that a minimum standard of living should be provided for everyone, and that some level of inequality was acceptable as a way to promote efficiency and incentives. They were, therefore, major reforms that did not fit neatly into the ideology of either party.<sup>28</sup> Nonetheless, they had a long-lasting impact on conversations about tax policy, and Williamson argues that the proposal for an expenditure tax gave further credibility to the switch from direct to indirect taxes, as did support for cutting marginal income tax rates.<sup>29</sup>

As covered in the introduction, the working assumption of most historical discussions of attitudes to tax has been that both elite and popular opposition to taxation increased through the 1960s and 1970s, but the evidence for a change in popular attitudes is limited.<sup>30</sup>

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<sup>27</sup> Chick, 'Short Reforming the Structure of Direct Taxation: The Political and Administrative Response to the Meade Report (1978)'; Chick, 'Incentives, Inequality and Taxation: The Meade Committee Report on the Structure and Reform of Direct Taxation (1978)'; Daunton, *Just Taxes*, 333-335; Kay and King, *The British Tax System*; Institute for Fiscal Studies, *The Structure and Reform of Direct Taxation* (London: George Allen & Unwin, 1978).

<sup>28</sup> Daunton, *Just Taxes*, 333-335. See also: Chick, 'Short Reforming the Structure of Direct Taxation: The Political and Administrative Response to the Meade Report (1978)'; Chick, 'Incentives, Inequality and Taxation: The Meade Committee Report on the Structure and Reform of Direct Taxation (1978)'.

<sup>29</sup> Williamson, *Conservative Economic Policymaking and the Birth of Thatcherism, 1964-1979* 63-70. See also: Chick, 'Short Reforming the Structure of Direct Taxation: The Political and Administrative Response to the Meade Report (1978)'; Chick, 'Incentives, Inequality and Taxation: The Meade Committee Report on the Structure and Reform of Direct Taxation (1978)'.

<sup>30</sup> Daunton, *Just Taxes*, 3-5, 335-338, 368-369; Offer, *Why Has the Public Sector Grown So Large in Market Societies?: The Political Economy of Prudence in the UK, c. 1870-2000*; Whiting, *The Labour Party and Taxation*, 186-189. See also:

Butler and Kavanagh's assessment of the 1979 election, published in June the following year, did highlight tax as a key issue, but it placed more emphasis on Labour's track record in government and the events of the winter of 1978. It also highlighted that Gallup polling suggested that it was 'plain' that a majority were willing 'to accept the tax burden involved in maintaining existing social services', and noted that the first Conservative budget in 1979 was the 'most unpopular budget since Gallup started sampling budget reactions'.<sup>31</sup> The previous chapter suggests that there was no widespread perception in the organisations studied that opposition to tax was increasing significantly in the late 1960s. This chapter will explore whether this had changed by the late 1970s.

## The Conservative party

In 1977 three comments by Conservative politicians or researchers did suggest that opposition to tax might have increased as a result of fiscal drag.<sup>32</sup> An unsigned note in the Taxation Policy Group (TPG)

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Fielding, *The Labour Party: Continuity and Change in the Making of 'New' Labour*, 69-72; Lowe, *The Welfare State in Britain since 1945*, 295-299; Offer, *The Challenge of Affluence: Self-Control and Well-Being in the United States and Britain since 1950*, 7-8; Offer, 'British Manual Workers: From Producers to Consumers, c. 1950-2000', 541-543; Offer, 'Consumption and Affluence, c. 1870-2010'; Sloman, *Transfer State: The Idea of a Guaranteed Income and the Politics of Redistribution in Modern Britain*, 148-153; Sloman, 'Short 'Where's the Money Coming From?': Tracing the History of Manifesto Costings in UK Elections, 1955-2019'; Williamson, *Conservative Economic Policymaking and the Birth of Thatcherism, 1964-1979* 63-66.

<sup>31</sup> David Butler and Dennis Kavanagh, *The British General Election of 1979* (London: Macmillan, 1980), 340-342.

<sup>32</sup> 'Some Thoughts on Increased Allowances Versus Reduction in Basic Rate', CRD 4/4/152, (Conservative Party Archive, Oxford, Bodleian Library), 1977; 'Policy Group on Taxation: Minutes of a Meeting of the Tax Policy Group Held in the Norman Shaw Building on 15th June, 1977', CRD 4/4/153, (Conservative Party Archive, Oxford, Bodleian Library), 1977; 'Taxation Policy Group: Progress Report, June 1977', CRD 4/4/153, (Conservative Party Archive, Oxford, Bodleian Library), 1977.

folder argued, for example:

I do not think it has been possible to bring so many millions into the tax bracket for the first time, and at such a high marginal rate, without inflicting massive discontent.<sup>33</sup>

It also stated that people were 'fed up with high taxes' and that 'all who pay tax at the higher levels are aghast at the amount of tax they pay compared with their counterparts overseas. There is massive evidence of that'. It did not specify what this evidence was.<sup>34</sup> The group's progress report similarly argued in June 1977:

Indeed we believe that this [cutting income tax] would now be widely accepted by the public partly because inflation has continued to make our tax rates more onerous and more out of line with other countries; and partly because, now that almost everyone finds themselves paying income tax at 35%,- there is general acceptance of the need to get income tax down - even if it means shifting some of the burden on to indirect taxes.<sup>35</sup>

It seemed to suggest that the results of fiscal drag might overwhelm implied opposition to cuts for high earners or a shift to indirect tax. In discussing this report TPG Chairman David Howell also suggested that:

... the introduction spell out more clearly the underlying changes in political attitudes which now made it possible to go much further than previously, e.g. the much higher proportion of people paying standard rate tax and the high cost of Revenue collection.<sup>36</sup>

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<sup>33</sup> 'Some Thoughts on Increased Allowances Versus Reduction in Basic Rate', CRD 4/4/152, Conservative Party Archive, 1977. After defeat in both 1974 elections Thatcher appointed Keith Joseph as policymaking coordinator and he set up a series of groups including the Taxation Policy Group (TPG). Participants included David Howell, Geoffrey Howe, Barry Bracewell-Milnes, Samuel Brittan, John Chown, Tim Boswell, Peter Cropper and Brendon Sewill.

<sup>34</sup> Ibid.

<sup>35</sup> 'Taxation Policy Group: Progress Report, June 1977', CRD 4/4/153, Conservative Party Archive, 1977.

<sup>36</sup> 'Policy Group on Taxation: Minutes of a Meeting of the Tax Policy Group Held in the Norman Shaw Building on 15th June, 1977', CRD 4/4/153, Conservative Party Archive, 1977. David Arthur Russell Howell, Lord Howell of Guildford (1936-) spent a year at the Treasury (1959-60) after being educated at Eton and Cambridge. He then became a lead writer for the *Daily Telegraph* until 1964. In 1966 Howell was elected MP for Guildford, a seat he held until he joined the Lords in 1997. He held a number of ministerial posts including secretary of state for energy (1979-81) and secretary of state for transport (1981-3). He was deputy leader of the opposition from 2005 to 2010. See: 'The Rt Hon Lord Howell of Guildford', MPs and Lords, Gov.uk, 2021, accessed on: 13 February at



However, these were the only comments found that suggested opposition to tax had increased and they were found exclusively in TPG materials from 1977. Of course, it is possible that other statements were missed, but numerous other comments about popular attitudes to tax were also found, none of which suggested opposition had increased.

In general, Conservative comments about attitudes to tax did not appear to have changed significantly. As previously, comments strongly asserted popular opposition to the level and structure of taxation.<sup>37</sup> Keith Joseph suggested in April 1975, for example, that without spending cuts there would be 'a tax and rate payers' revolt if

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<https://www.gov.uk/government/people/lord-howell-of-guildford>; 'Lord Howell of Guildford', MPs and Lords, UK Parliament, 2021, accessed on: 13 February at <https://members.parliament.uk/member/993/career>.

<sup>37</sup> See for example: Keith Joseph, 'Notes Towards the Definition of Policy (Paper by Sir Keith Joseph)', LCC 1/3/6, (Conservative Party Archive, Oxford, Bodleian Library), 1975; 'Memorandum from Anne Bulloch to Chris Patten, 2 June 1975', CRD 4/4/145, (Conservative Party Archive, Oxford, Bodleian Library), 1975; 'Taxation Policy Group: Minutes of the Fifth Meeting of the Group Held at 10.00 a.m. on Tuesday 2nd October in the Conservative Research Department', CRD 4/4/146, (Conservative Party Archive, Oxford, Bodleian Library), 1975; 'Letter from David Howell MP to Keith Joseph, 29 October 1975', CRD 4/27/18, (Conservative Party Archive, Oxford, Bodleian Library), 1975; 'Memorandum from Tim Boswell to Nigel Forman, 8 December 1975', CRD 4/4/147, (Conservative Party Archive, Oxford, Bodleian Library), 1975; Samuel Brittan, 'Policy Group on Tax: A Comment on Chairman's Interim Report to Shadow Cabinet', CRD 4/4/145, (Conservative Party Archive, Oxford, Bodleian Library), 1975; 'Some Thoughts on Increased Allowances Versus Reduction in Basic Rate', CRD 4/4/152, Conservative Party Archive, 1977; Chris Patten, 'General Election Planning, 1 July 1977', THCR 2/6/1/250, (The Papers of Baroness Thatcher LG OM FRS THCR, Churchill Archives Centre, Cambridge), 1977; George Cardona, 'Government Expenditure and Revenue: Conservative Plans for the Next Five Years, 27 July', CRD 4/4/153, (Conservative Party Archive, Oxford, Bodleian Library), 1977; Andrew Rowe, 'The General Election, 3 January 1978', CRD 4/30/5/17, (Conservative Party Archive, Oxford, Bodleian Library), 1978; 'Tax Campaign Group: Minutes of the 1st Meeting, Held on Friday 27th January 1978 in Room 106 at the Central Office', CRD 4/4/154, (Conservative Party Archive, Oxford, Bodleian Library), 1978; 'Memorandum from Geoffrey Howe to Lord Thorneycroft, 7 September 1978', THCR 2/1/3/9, (The Papers of Baroness Thatcher LG OM FRS THCR, Churchill Archives Centre, Cambridge), 1978.

one has not already occurred by the time we arrive'.<sup>38</sup> Geoffrey Howe also wrote in August 1976 that the 'attack on high direct taxes' had 'a wide shop-floor appeal'.<sup>39</sup> The party started planning for a possible general election in 1977 and tax cuts were highlighted by several

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<sup>38</sup> Joseph, 'Notes Towards the Definition of Policy (Paper by Sir Keith Joseph)', LCC 1/3/6, Conservative Party Archive, 1975. Keith Sinjohn Joseph, Baron Joseph (1918-1994) was a leading Conservative politician. After Harrow, Oxford, and service during the war Joseph became both a barrister and an Oxford fellow. He was narrowly beaten at the 1955 election but was elected MP for Leeds North-East at a by election the following year, one of only two Jewish Conservative MPs. He was parliamentary secretary to the minister of housing and local government (1955-61) and minister of state at the Board of Trade (1961-2) while maintaining his business interests as director, chairman, and then deputy chairman of Bovis Ltd. Joseph was then secretary of state for social services from 1970 to 1974. Although initially supportive of the mixed economy and the welfare state, from 1964 he became more involved with the IEA. He increasingly advocated free market economic policies and in 1974 established the Centre for Policy Studies (CPS). Thatcher was expected to make him her shadow chancellor in 1975 but instead left him in charge of policy and research. In 1979 he became secretary of state for industry and then secretary of state for education and science from 1981. He became a peer in 1986. See: Brian Harrison, 'Joseph, Keith Sinjohn, Baron Joseph (1918-1994)', Oxford Dictionary of National Biography, Oxford University Press, 2011, accessed on: 18 April at <https://doi.org/10.1093/ref:odnb/55063>; Denham and Garnett, *Keith Joseph*.

<sup>39</sup> Geoffrey Howe, 'Party Strategy, Policy and Organisation, 1 August 1976', THCR 2/1/3/9, (The Papers of Baroness Thatcher LG OM FRS THCR, Churchill Archives Centre, Cambridge), 1976. (Richard Edward) Geoffrey Howe, Baron Howe of Aberavon (1926-2015) was chancellor from 1979 to 1983. He won a scholarship to Winchester College and then studied law at Cambridge where he was active in Conservative politics. After graduating he worked as a lawyer while contesting the safe Labour seat of Aberavon unsuccessfully in 1955 and 1959 and founding the Bow Group in 1951. Howe was elected MP for Bebbington in 1964 but lost it at the 1966 election. He became legal correspondent for the *Sunday Telegraph* and served on various committees. He also joined the Mont Pelerin Society in 1968. At the 1970 election he was elected again for Reigate and then Surrey East in 1974, which he held until 1992. He joined the Cabinet as minister for trade and consumer affairs in 1972-4. Howe unsuccessfully challenged Thatcher for the leadership but was appointed shadow chancellor. He was key in developing the Conservative's economic policy positions in opposition. Howe was chancellor from 1979 to 1983 when he moved to the Foreign Office. His relationship with Thatcher broke down in 1989 over European issues, and particularly the exchange rate mechanism. He became leader of the Commons and deputy prime minister but resigned in November 1990, attacking Thatcher strongly. Heseltine challenged for the leadership and Thatcher resigned nine days later. See: Peter Riddell, 'Howe, (Richard Edward) Geoffrey, Baron Howe of Aberavon (1926-2015)', Oxford Dictionary of National Biography, Oxford University Press, 2019, accessed on: 13 February at <https://doi.org/10.1093/odnb/9780198614128.013.110802>.

memos as potentially attractive to voters.<sup>40</sup> Howe argued to Thorneycroft in September 1978 that the 'tax cut package' was 'of central importance and must be pushed for all that it's worth'.<sup>41</sup> In February 1979, Thatcher herself even stated clearly: 'In my view the average person and a lot of non-average as well, wants "tax cuts and order"'.<sup>42</sup> However, comments assumed opposition to tax in previous periods as well.

As previously, the emphasis on opposition to tax was also accompanied by the idea that perceptions of fairness were as, if not more, important.<sup>43</sup> As in the late 1960s, concern was expressed that the policy group was being pushed towards a package that would be seen as unfairly favouring the wealthy, and it was assumed that cuts

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<sup>40</sup> See for example: Cardona, 'Government Expenditure and Revenue: Conservative Plans for the Next Five Years, 27 July', CRD 4/4/153, Conservative Party Archive, 1977; Patten, 'General Election Planning, 1 July 1977', THCR 2/6/1/250, The Papers of Baroness Thatcher LG OM FRS THCR, 1977; Rowe, 'The General Election, 3 January 1978', CRD 4/30/5/17, Conservative Party Archive, 1978; 'Memorandum from Geoffrey Howe to Lord Thorneycroft, 7 September 1978', THCR 2/1/3/9, The Papers of Baroness Thatcher LG OM FRS THCR, 1978.

<sup>41</sup> 'Memorandum from Geoffrey Howe to Lord Thorneycroft, 7 September 1978', THCR 2/1/3/9, The Papers of Baroness Thatcher LG OM FRS THCR, 1978.

<sup>42</sup> Charles Moore, *Margaret Thatcher: The Authorized Biography. Volume One, Not for Turning* (London: Penguin Books, 2014), 403.

<sup>43</sup> See for example: 'Taxation Policy Group: Minutes of the Fifth Meeting of the Group Held at 10.00 a.m. on Tuesday 2nd October in the Conservative Research Department', CRD 4/4/146, Conservative Party Archive, 1975; 'Memorandum from Tim Boswell to Nigel Forman, 8 December 1975', CRD 4/4/147, Conservative Party Archive, 1975; 'The Politics of Taxation', CRD 4/4/153, (Conservative Party Archive, Oxford, Bodleian Library), 1975; 'Policy Group on Taxation: Second Interim Report, 16 June 1976', THCR 2/6/1/159, (The Papers of Baroness Thatcher LG OM FRS THCR, Churchill Archives Centre, Cambridge), 1976; 'Policy Group on Taxation: Minutes of a Meeting of the Tax Policy Group Held in the Norman Shaw Building on 15th June, 1977', CRD 4/4/153, Conservative Party Archive, 1977; Rowe, 'The General Election, 3 January 1978', CRD 4/30/5/17, Conservative Party Archive, 1978; 'Memorandum from Peter Cropper to Adam Ridley, 18 December 1978', CRD 4/27/48, (Conservative Party Archive, Oxford, Bodleian Library), 1978; 'Memorandum from Peter Cropper to Adam Ridley, 13 December 1978', CRD 4/27/48, (Conservative Party Archive, Oxford, Bodleian Library), 1978.

for low to medium incomes or increases in other taxes on high earners would be needed if the top rate or capital taxes were to be cut.<sup>44</sup> Howe suggested in August 1976, for example, that income tax cuts were 'a useful container for the less attractive, but necessary, policies for allowing profits to grow, cutting taxes on better-off and so on'.<sup>45</sup> A 1975 note titled 'Politics of Taxation' stated explicitly:

In the reality of the actual world in which we live there is little doubt that the tax system which would be regarded as democratically just would be one which bore increasingly heavily on higher incomes.<sup>46</sup>

The TPG's interim report in July 1975 similarly argued that incentive arguments had not 'cut much ice' and that they should focus on fairness.<sup>47</sup> In December 1978, Cropper suggested that of their tax policies:

Only the first of these, "reducing the burden of taxation for all the people," could be regarded as having a wide appeal among the readers of the popular press. All the other items in our policy will involve measures which the malevolent will attack as "favouring the rich".<sup>48</sup>

Early in 1978 Andrew Rowe had similarly suggested:

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<sup>44</sup> See for example: 'Taxation Policy Group: Minutes of the Fifth Meeting of the Group Held at 10.00 a.m. on Tuesday 2nd October in the Conservative Research Department', CRD 4/4/146, Conservative Party Archive, 1975; 'Memorandum from Tim Boswell to Nigel Forman, 8 December 1975', CRD 4/4/147, Conservative Party Archive, 1975; 'Economic Reconstruction Group: Minutes of the 8th Meeting Held at 11.00 a.m. in Interview Room D at the House of Commons on Thursday 6th November 1975', THCR 2/6/1/37, (The Papers of Baroness Thatcher LG OM FRS THCR, Churchill Archives Centre, Cambridge), 1975; John Chown, 'Discussion Memorandum: Tax Reform, 8 December 1975', CRD 4/4/147, (Conservative Party Archive, Oxford, Bodleian Library), 1975; 'Leader's Consultative Committee. Minutes of the 117th Meeting Held at 3.00 p.m. on Monday, 21st June 1976, in the Leader's Room at the House of Commons', THCR 2/6/1/159, (The Papers of Baroness Thatcher LG OM FRS THCR, Churchill Archives Centre, Cambridge), 1976; 'Some Thoughts on Increased Allowances Versus Reduction in Basic Rate', CRD 4/4/152, Conservative Party Archive, 1977.

<sup>45</sup> Howe, 'Party Strategy, Policy and Organisation, 1 August 1976', THCR 2/1/3/9, The Papers of Baroness Thatcher LG OM FRS THCR, 1976.

<sup>46</sup> 'The Politics of Taxation', CRD 4/4/153, Conservative Party Archive, 1975. This may have been authored by Peter Cropper.

<sup>47</sup> 'Policy Group on Taxation: Chairman's Interim Report to the Shadow Cabinet, 23 July 1975', THCR 2/6/1/157, (The Papers of Baroness Thatcher LG OM FRS THCR, Churchill Archives Centre, Cambridge), 1975.

<sup>48</sup> 'Memorandum from Peter Cropper to Adam Ridley, 18 December 1978', CRD 4/27/48, Conservative Party Archive, 1978.

Our line here [on tax] is simple and likely to be popular but we must concentrate on the benefits to the average wage-earner. The fact that some firemen get more on social security than at work makes our case for tax reform. Huge paper increases for top bosses destroy its appeal.<sup>49</sup>

Conservative politicians clearly still believed in the late 1970s that fairness was an important factor in attitudes to tax.

Other issues were also emphasised. Tax was rarely selected by the strategy memos as the most important potential election issue.<sup>50</sup>

Howe argued in June 1977 for differentiating between the 'essentially political drama associated with any reduction in top tax rates, and the mass resentment possible if prices were raised too suddenly', suggesting that he believed prices were more of an issue than fairness.<sup>51</sup> The policy group eventually proposed a 75 percent top rate on investment income and a 60 percent top rate on earned income, after Lawson's suggestion of 25 percent and 40 percent as

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<sup>49</sup> Rowe, 'The General Election, 3 January 1978', CRD 4/30/5/17, Conservative Party Archive, 1978. Andrew John Bernard Rowe (1935-2008) was a liberal Conservative politician. Educated with scholarships at Eton and Oxford he spent five years as a Scottish Office civil servant and another seven lecturing in social administration at Edinburgh University before joining Conservative Central Office as director of community affairs in 1975. He left in 1979 after falling out with Thorneycroft. In 1983 he was elected MP for Mid-Kent which he held until his retirement in 2001. See: 'Andrew Rowe: Europhile MP Who Served as Aide to Edward Heath', *Independent*, 9 March 2009; Edward Pearce, 'Andrew Rowe: Politician Far Removed from the Stereotype of a Conservative MP', *Guardian*, 26 November 2008.

<sup>50</sup> See for example: Patten, 'General Election Planning, 1 July 1977', THCR 2/6/1/250, The Papers of Baroness Thatcher LG OM FRS THCR, 1977; Chris Patten, 'Implementing Our Strategy, 21 December 1977', THCR 2/6/1/250, (The Papers of Baroness Thatcher LG OM FRS THCR, Churchill Archives Centre, Cambridge), 1977; Rowe, 'The General Election, 3 January 1978', CRD 4/30/5/17, Conservative Party Archive, 1978; Angus Maude, 'Themes, 16 February 1978', CRD 4/30/5/16, (Conservative Party Archive, Oxford, Bodleian Library), 1978; Chris Patten, 'Some Thoughts on Strategy in the Run-up to the Election, 25 May 1978', THCR 2/6/1/250, (The Papers of Baroness Thatcher LG OM FRS THCR, Churchill Archives Centre, Cambridge), 1978.

<sup>51</sup> 'Policy Group on Taxation: Minutes of a Meeting of the Tax Policy Group Held in the Norman Shaw Building on 15th June, 1977', CRD 4/4/153, Conservative Party Archive, 1977.

the only two rates was dismissed as 'politically unrealistic'.<sup>52</sup>

Meetings during the 1979 election campaign itself did not suggest that Conservative politicians and researchers thought their tax policies were overwhelmingly popular.<sup>53</sup> There was concern about whether their policies were credible, particularly in terms of how income tax cuts would be paid for.<sup>54</sup> Towards the end of April Patten reported that their answers on how they were going to pay for income tax cuts 'had not been got over entirely successfully'.<sup>55</sup> Post-election polling suggested that many voters remembered their tax policies but only 5 percent said they were the reason they had voted Conservative.<sup>56</sup> Overall, three Conservative comments suggested that opposition to tax had increased, but they appeared for only a very short amount of time in 1977; both before and after discussions were consistent with earlier periods.

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<sup>52</sup> Williamson, *Conservative Economic Policymaking and the Birth of Thatcherism, 1964-1979* 66-70.

<sup>53</sup> See for example: 'Minutes of a Meeting Held in the Chairman's Office on Tuesday, 10th April 1979', CRD 4/30/5/18, (Conservative Party Archive, Oxford, Bodleian Library), 1979; 'Minutes of a Meeting Held in the Chairman's Office on Monday, 24th April 1979 at 9.00 pm', CRD 4/30/5/18 (Conservative Party Archive, Oxford, Bodleian Library), 1979; 'Minute of a Meeting Held at 9.30 am in the Chairman's Office on Monday, 9th April 1979', CRD 4/30/5/18, (Conservative Party Archive, Oxford, Bodleian Library), 1979; 'Minutes of a Meeting Held in the Chairman's Office on Thursday, 26th April 1979 at 8.00 pm', CRD 4/30/5/18 (Conservative Party Archive, Oxford, Bodleian Library), 1979; 'Working Lunch Minutes, 27 April 1979', CRD 4/30/5/17, (Conservative Party Archive, Oxford, Bodleian Library), 1979.

<sup>54</sup> 'Minute of a Meeting Held at 9.30 am in the Chairman's Office on Monday, 9th April 1979', CRD 4/30/5/18, Conservative Party Archive, 1979; 'Minutes of a Meeting Held in the Chairman's Office on Thursday, 26th April 1979 at 8.00 pm', CRD 4/30/5/18 Conservative Party Archive, 1979; 'Working Lunch Minutes, 27 April 1979', CRD 4/30/5/17, Conservative Party Archive, 1979.

<sup>55</sup> 'Working Lunch Minutes, 27 April 1979', CRD 4/30/5/17, Conservative Party Archive, 1979.

<sup>56</sup> Opinion Research Centre, 'A Survey on the Electoral Climate Immediately after the Election - May 1979', CCO 180/11/5/18, (Conservative Party Archive, Oxford, Bodleian Library), 1979.

Johnson et al's analysis suggests effective income tax rates peaked for all income groups in 1977 (see fig. 9, p. 136).<sup>57</sup> The March 1977 budget cut the standard rate from 35 to 33 percent, contingent on wage restraint, while the October budget increased thresholds and allowances.<sup>58</sup> In December 1978 Cropper suggested that the party had missed the boat in hitting Labour on taxation as 'basic taxation' had been falling for two years.<sup>59</sup> It is, therefore, possible that comments asserting that opposition to tax had increased disappeared after 1977 because income taxes had started to fall. This does not, however, explain why they only emerged in 1977.

Although few Conservative comments about popular attitudes to tax referenced polling, it could, nonetheless, have been a factor.<sup>60</sup> In

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<sup>57</sup> Johnson, Lynch, and Walker, 'Income Tax and Elections in Britain, 1950–2001', 400-402.

<sup>58</sup> Whiting, *The Labour Party and Taxation*, 251-254. The first 1977 budget also saw the Rooker-Wise amendment which indexed income tax allowances so they would rise with inflation.

<sup>59</sup> 'Memorandum from Peter Cropper to Adam Ridley, 18 December 1978', CRD 4/27/48, Conservative Party Archive, 1978. Peter Cropper (1927-) was a Conservative economic adviser and director of the CRD. After Hitchin Grammar School and Cambridge Cropper was at the CRD 1951-3 and 1975-9, before becoming special adviser to the chief secretary to the Treasury. In 1982 he returned to the CRD as director, a post he held for two years, before serving as special adviser to the chancellor from 1984 to 1988. See: Moore, *Margaret Thatcher: The Authorized Biography. Volume One, Not for Turning* 352n. Keith Britto (1949-2018) was a Conservative party expert on psephology and opinion polling. He was based in the CRD 1974-1980 and 1993-5, and in Conservative Central Office 1980-93. In 1981 he founded the Marketing Department with Chris Lawson and was deputy director from 1984 to 1986. From 1986 to 1989 he was deputy director of the Special Services Department under Chris Lawson. See: 'Guide to Holdings: Britto, Keith (B. 1949)', Archives Centre, Churchill College Cambridge, 2021, accessed on: 13 February at <https://www.chu.cam.ac.uk/archives/collections/guide-holdings/#BRITTO>; 'Britto, Keith, 1976-1989', Bodleian Archives & Manuscripts, Bodleian Libraries, Oxford, 2021, accessed on: 13 February at [https://archives.bodleian.ox.ac.uk/repositories/2/archival\\_objects/163086](https://archives.bodleian.ox.ac.uk/repositories/2/archival_objects/163086).

<sup>60</sup> For a comment that did reference polling see: 'Memorandum from Lord Thorneycroft to the Members of the Consultative Committee and Opposition Front Bench Spokesmen, 27 July 1977', THCR 2/6/1/160, (ORC, Churchill Archives Centre, Cambridge), 1977.

October 1975 Howell wrote to Keith Joseph to ask for help gathering information about 'public reactions to various aspects of the taxation system'.<sup>61</sup> He seemed to have a fairly clear idea of what he wanted the results to show, stating: 'First, we need as much ammunition as we can get to reinforce the case against CTT [capital transfer tax]'.<sup>62</sup> The CRD did conduct another survey into attitudes to tax with the ORC in 1976, whether as a result of Howell's request or not. It found that a majority of respondents did not support cutting taxes if it meant service cuts, including a majority of Conservative supporters. The exact question was not recorded but seems to have been different from that asked in the 1960s, as it explicitly referenced spending cuts. The findings are not, therefore, comparable, but did not seem to suggest that opposition had increased. Cutting income tax was popular and two thirds of respondents thought that they paid a higher percentage of their income in tax than two years previously, although they were less sure about the previous twenty years. A majority also thought that a switch to indirect taxation was unfair.<sup>63</sup>

This seems to have aroused more interest than the 1960s surveys.<sup>64</sup> The conclusions drawn from it were, however, perhaps surprising. A meeting about its findings in December 1976 involving Howe, Howell, and various CRD researchers, among others, suggested that it showed:

... a distinct shift in attitudes and a much more widespread awareness of

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<sup>61</sup> 'Letter from David Howell MP to Keith Joseph, 29 October 1975', CRD 4/27/18, Conservative Party Archive, 1975.

<sup>62</sup> *Ibid.*

<sup>63</sup> Opinion Research Centre, 'Attitudes to Taxation. Carried out For: Conservative Central Office', CCO 180/9/10/5, (Conservative Party Archive, Oxford, Bodleian Library), 1976.

<sup>64</sup> 'Taxation Survey. Report on a Meeting, 1 December 1976', CRD 4/27/18, (Conservative Party Archive, Oxford, Bodleian Library), 1976; 'Comments Received on Draft Questionnaire on Public Attitudes to Taxation, June 1976', CRD 4/27/18, (Conservative Party Archive, Oxford, Bodleian Library), 1976.



the heavy income tax burden, and consequent disincentives to work. Old attitudes to income tax - i.e. "that it was paid by them" still co-existed with this new awareness.<sup>65</sup>

They interpreted the fact that a majority did not want taxes cut if it meant spending cuts as showing that 'a large proportion of the electorate have not faced up to the real nature of the choices involved'.<sup>66</sup> They did accept that people thought a shift to indirect tax was unfair and concluded that they should handle it carefully, but in general seemed to interpret the results as supportive of their policy positions even when this did not appear to be the most natural conclusion.<sup>67</sup> The report's covering note seemed more obviously in line with the findings, stating:

It is clear that there is a need for a great deal more public education about taxation. The public still largely think of taxes as being paid by the rich. Income tax is the most unpopular tax ... but more would oppose than approve most of the more obvious means of reducing it, such as a switch from direct to indirect taxation, reductions in public services, charging for services that are now free etc.<sup>68</sup>

The survey did not seem to suggest that opposition was increasing, but it was interpreted in that way by some key individuals involved with the TPG, and could, therefore, have contributed to the perception that opposition had increased.

Another ORC survey was conducted in February 1978. This showed a similar picture to the 1976 survey. If anything, respondents seemed again to have become more positive about tax; although 75 percent thought British people paid more tax than those in other countries,

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<sup>65</sup> 'Taxation Survey. Report on a Meeting, 1 December 1976', CRD 4/27/18, Conservative Party Archive, 1976. Present at the meeting were Geoffrey Howe, Angus Maude, David Howell, James Douglas, John Lindsey, Adam Ridley, Peter Cropper, David Nicholson and Keith Britto.

<sup>66</sup> *Ibid.*

<sup>67</sup> *Ibid.*

<sup>68</sup> 'Taxation Survey Report', CRD 4/27/18, (Conservative Party Archive, Oxford, Bodleian Library), 1976. The note was unsigned.

two thirds thought taxes had been reduced in the past two years.<sup>69</sup> In addition, while a majority thought tax rates were too high, particularly the top rate on earned income, a larger majority than in 1976 stated that they did not want tax cuts if it meant cuts to services. The report stated:

Where comparisons are available the standing of the Conservative party on taxation issues and Electoral sympathy for its broad tax policies are less favourable than they were two years ago ... Overwhelmingly, Electors resist the idea of lower taxes with lower levels of public services and amenities.<sup>70</sup>

Less discussion of these results was found. Keith Britto accepted the report's conclusions but Peter Cropper argued strongly against them.<sup>71</sup> Interestingly, although Cropper maintained this position, by December 1978 he was also arguing that they could not expect people to support their tax plans, which would be attacked as favouring the rich:

We cannot count on mass support for what we need to do on the tax front, and it is foolish to start looking for it now.<sup>72</sup>

It seems possible, therefore, that the 1978 survey quickly quashed the idea that opposition had increased. However, it does not seem to have prompted significant discussion and why its conclusions were accepted while the similar 1976 findings were interpreted very differently is unclear.

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<sup>69</sup> Opinion Research Centre, 'A Survey on Taxation. Prepared for Conservative Central Office (Research Dept.), February 1978', CCO 180/9/10/7, (Conservative Party Archive, Oxford, Bodleian Library), 1978.

<sup>70</sup> Ibid.

<sup>71</sup> 'Letter from D K Britto to John Hanvey, ORC, 13 April 1978', CRD 4/27/48, (Conservative Party Archive, Oxford, Bodleian Library), 1978; Peter Cropper, 'The ORC Survey of Taxation, 10 April 1978', CRD 4/27/48, (Conservative Party Archive, Oxford, Bodleian Library), 1978.

<sup>72</sup> 'Memorandum from Peter Cropper to Adam Ridley, 13 December 1978', CRD 4/27/48, Conservative Party Archive, 1978; 'Memorandum from Peter Cropper to Adam Ridley, 18 December 1978', CRD 4/27/48, Conservative Party Archive, 1978.

Butler, Adonis, and Travers suggest that party conferences were key in shaping Conservative ideas about popular attitudes to the poll tax.<sup>73</sup> Howe also stated in his memoirs that at the 1978 conference they 'had to convince the party that we had a detailed and workable response to their central anxieties, most notably on taxation'.<sup>74</sup> He recalled that he wrote and performed the following song at the Welsh party conference in 1978:

They'll keep a taxman on the hillsides,  
They'll put up rates in all the vales,  
If you come home to Labour Wales.  
We'll make a tax cut on the hillsides,  
We'll pay a bonus in the dales,  
When you come home to Tory Wales.<sup>75</sup>

However, conference resolutions did not clearly suggest increasing opposition. There were perhaps slightly more motions demanding, or commending, tax cuts in the late 1970s than there had been in the 1960s, but still fewer than there had been in the 1950s.<sup>76</sup> Motions in the 1970s did, however, less commonly mention fairness or maintaining services compared to earlier resolutions, and more often mentioned benefit fraud.<sup>77</sup> Party conferences could have contributed

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<sup>73</sup> Butler, Adonis, and Travers, *Failure in British Government: The Politics of the Poll Tax*, 246-253.

<sup>74</sup> Geoffrey Howe, *Conflict of Loyalty* (London: Pan, 1995), 102.

<sup>75</sup> *Ibid.*, 99.

<sup>76</sup> See for example: Conservative Party, '74th Annual Conference Blackpool', (London: National Union of Conservative and Unionist Associations, 1954), 59-66; Conservative Party, '78th Annual Conference Blackpool', 38-45; Conservative Party, '79th Annual Conference Scarborough', 88-105; Conservative Party, '85th Annual Conference Brighton', 70-74.

<sup>77</sup> See for example: Conservative Party, '73rd Annual Conference Margate', (London: National Union of Conservative and Unionist Associations, 1953), 43-49; Conservative Party, '78th Annual Conference Blackpool', 38-45; Conservative Party, '79th Annual Conference Scarborough', 88-105; Conservative Party, '88th Annual Conference Blackpool', (London: National Union of Conservative and Unionist Associations, 1970), 48-54; Conservative Party, '92nd Annual Conference Blackpool', (London: National Union of Conservative and Unionist Associations, 1975), 118-124; Conservative Party, 'Conservative Party Conference Blackpool 1979', (London: National Union of Conservative and Unionist Associations, 1979), 4.

to a perception that opposition had increased, but this is far from conclusive and there is no obvious reason why they would have given this impression in 1977, specifically.

CPC groups demonstrated significant opposition to tax but, again, it was not clear that this had increased since 1970.<sup>78</sup> The groups were also divided about a shift to indirect tax and concerned about the party being seen as for the rich alone if they did not consider redistribution.<sup>79</sup> In 1975 they were asked how they could persuade the electorate of the need for lower taxes on capital and wealth. The report stated:

The general consensus of opinion was that for too long the British public has been brainwashed about the evils of capitalism ... Some groups doubted if it would ever be possible to persuade voters to support lower taxation on higher incomes - at least until massive unemployment convinced them of the need for incentives to create new industries in the private sector ...<sup>80</sup>

In 1977, however, groups suggested that people would accept higher

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<sup>78</sup> 'CPC Three-Way Contact. Political Contact Programme. Discussion Paper No. 31. March 1970. Taxation', CCO 4/10/81, Conservative Party Archive, 1970; 'CPC Three-Way Contact. Political Contact Programme. Summary of Reports on Topic Number 69, May 1975, the Taxation of Capital and Wealth', CCO 4/10/81, (Conservative Party Archive, Oxford, Bodleian Library), 1975; 'CPC Three-Way Contact. Conservative Political Centre - Political Contact Programme. Summary of Reports Received from Discussions Groups on on Topic Number 80, February/March 1977, Taxes for Tomorrow', CCO 4/10/81, (Conservative Party Archive, Oxford, Bodleian Library), 1977; 'CPC Three-Way Contact. Conservative Political Centre - Political Contact Programme. Summary of Reports Received from Discussions Groups on on Topic Number 78, October/November 1976, Controlling Public Expenditure', CCO 4/10/81, (Conservative Party Archive, Oxford, Bodleian Library), 1977.

<sup>79</sup> 'CPC Three-Way Contact. Political Contact Programme. Summary of Reports on Topic Number 69, May 1975, the Taxation of Capital and Wealth', CCO 4/10/81, Conservative Party Archive, 1975; 'CPC Three-Way Contact. Conservative Political Centre - Political Contact Programme. Summary of Reports Received from Discussions Groups on on Topic Number 80, February/March 1977, Taxes for Tomorrow', CCO 4/10/81, Conservative Party Archive, 1977.

<sup>80</sup> 'CPC Three-Way Contact. Political Contact Programme. Summary of Reports on Topic Number 69, May 1975, the Taxation of Capital and Wealth', CCO 4/10/81, Conservative Party Archive, 1975.

rate and spending cuts as long as their own taxes were cut.<sup>81</sup> One report in January 1977 also stated:

Several groups said that ... there must be sustained propaganda to tell people that they, the people, pay for town hall extravagances ... out of their rates and taxes. The political climate must be changed from 'what can they do for me?' to 'what is it going to cost me?'.<sup>82</sup>

CPC groups therefore showed opposition to tax but it was not clear that their opposition had increased. They appeared more convinced by 1977 that people might support top rate cuts as long as they benefited personally, but did not suggest an overwhelming change in attitudes. As in previous periods no evidence was found of these responses being discussed, so what impact they might have had is unclear.

There was some limited evidence of think tank involvement in these discussions.<sup>83</sup> Most notably the TPG included Barry Bracewell-Milnes, Samuel Brittan, and John Chown in 1975.<sup>84</sup> Although they

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<sup>81</sup> 'CPC Three-Way Contact. Conservative Political Centre - Political Contact Programme. Summary of Reports Received from Discussions Groups on on Topic Number 80, February/March 1977, Taxes for Tomorrow', CCO 4/10/81, Conservative Party Archive, 1977. See also: 'CPC Three-Way Contact. Conservative Political Centre - Political Contact Programme. Summary of Reports Received from Discussions Groups on on Topic Number 78, October/November 1976, Controlling Public Expenditure', CCO 4/10/81, Conservative Party Archive, 1977.

<sup>82</sup> 'CPC Three-Way Contact. Conservative Political Centre - Political Contact Programme. Summary of Reports Received from Discussions Groups on on Topic Number 78, October/November 1976, Controlling Public Expenditure', CCO 4/10/81, Conservative Party Archive, 1977.

<sup>83</sup> See for example: Chown, 'Discussion Memorandum: Tax Reform, 8 December 1975', CRD 4/4/147, Conservative Party Archive, 1975; Barry Bracewell-Milnes, 'Conservative Party Fiscal Options (Paper by Dr. Bracewell-Milnes), 12 May 1975', CRD 4/4/144, (Conservative Party Archive, Oxford, Bodleian Library), 1975; 'Policy Group on Taxation: Minutes of the First Meeting Held at the House of Commons on Wednesday 25th June 1975 at 10 a.m.', CRD 4/4/145, (Conservative Party Archive, Oxford, Bodleian Library), 1975; Davies and Davies, *The City of London and Social Democracy: The Political Economy of Finance in Britain, 1959 - 1979*, 189-192; 'Note from Margaret Thatcher to Gordon Pepper, 1 August 1978', THCR 2/2/1/18, (ORC, Churchill Archives Centre, Cambridge), 1978.

<sup>84</sup> See for example: Joseph, 'Notes Towards the Definition of Policy (Paper by Sir Keith Joseph)', LCC 1/3/6, Conservative Party Archive, 1975; Bracewell-Milnes,

appear to have attended as individuals, they had links to various think tanks, including the Mont Pelerin Society and the IFS.<sup>85</sup> Interestingly, however, the comments they made about popular attitudes to tax emphasised fairness, not opposition.<sup>86</sup> In May 1975

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'Conservative Party Fiscal Options (Paper by Dr. Bracewell-Milnes), 12 May 1975', CRD 4/4/144, Conservative Party Archive, 1975; 'Memorandum from Anne Bulloch to Chris Patten, 2 June 1975', CRD 4/4/145, Conservative Party Archive, 1975; Barry Bracewell-Milnes, 'Taxes on Saving (Paper by Dr. Bracewell-Milnes)', CRD 4/4/145, (Conservative Party Archive, Oxford, Bodleian Library), 1975; 'Policy Group on Taxation: Minutes of the First Meeting Held at the House of Commons on Wednesday 25th June 1975 at 10 a.m.', CRD 4/4/145, Conservative Party Archive, 1975; John Chown, "'The Social Wage" Paper by Mr. John Chown', CRD 4/4/145, (Conservative Party Archive, Oxford, Bodleian Library), 1975; 'Taxation Policy Group: Minutes of the Fifth Meeting of the Group Held at 10.00 a.m. on Tuesday 2nd October in the Conservative Research Department', CRD 4/4/146, Conservative Party Archive, 1975; 'The Tax Dilemma, 3 December 1975', CRD 4/4/147, (Conservative Party Archive, Oxford, Bodleian Library), 1975; Chown, 'Discussion Memorandum: Tax Reform, 8 December 1975', CRD 4/4/147, Conservative Party Archive, 1975. Interestingly, apart from John Chown, they do not appear to have taken part in discussions about popular attitudes to tax after 1975.

<sup>85</sup> Brittan was one of the economic journalists most closely associated with the spread of neoliberal economic theories. See: Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit*, 73-74; Cockett, *Thinking the Unthinkable: Think-Tanks and the Economic Counter-Revolution, 1931-1983*, particularly 185-188; Parsons, *The Power of the Financial Press: Journalism and Economic Opinion in Britain and America*; Middleton, 'Brittan on Britain: Decline, Declinism and the 'Traumas of the 1970s''; Stedman Jones, *Masters of the Universe: Hayek, Friedman, and the Birth of Neoliberal Politics* 161, 174-177, 233-241. Barry Bracewell-Milnes (1931-2012) was an economist who consistently advocated lower taxation. Educated at Uppingham, Oxford, and Cambridge, he initially worked for the Milk Marketing Board before joining the CBI. He was economic director of the CBI from 1968 to 1973 when he was sacked by Campbell Adamson because of a disagreement about whether the CBI should concern itself with those on low incomes. He became economic adviser to the Institute of Directors where he remained until 1996. He was a member of the Mont Pelerin Society and later became chairman of the Adam Smith Institute. See: 'Barry Bracewell-Milnes', *Daily Telegraph*, 25 July 2012; Rollings, 'Between Business and Academia in Postwar Britain: Three Advocates of Neoliberalism at the Heart of the British Business Community', 109-112. John Chown was an independent tax advisor and co-founder of the IFS. See: 'John Chown'; Robinson, 'The Early Days of IFS'.

<sup>86</sup> Chown, 'Discussion Memorandum: Tax Reform, 8 December 1975', CRD 4/4/147, Conservative Party Archive, 1975; Bracewell-Milnes, 'Conservative Party Fiscal Options (Paper by Dr. Bracewell-Milnes), 12 May 1975', CRD 4/4/144, Conservative Party Archive, 1975; 'Policy Group on Taxation: Minutes of the First Meeting Held at the House of Commons on Wednesday 25th June 1975 at 10 a.m.', CRD 4/4/145, Conservative Party Archive, 1975.

Barry Bracewell-Milnes argued, for example:

The traditional Conservative approach to taxation has emphasised the importance of incentives, leaving the Labour Party to concentrate on fairness, equity and "social justice". This is a recipe for political disaster. Arguments about incentives cannot be proved and apparently carry little weight with the electors. It is not an accident that Labour's tax policy has won all along the line.<sup>87</sup>

In discussing the 1976 ORC survey, Howe referenced the 1971 IEA survey on choice in welfare, suggesting it showed that charging for services was not as unpopular as those on the left thought. However, he also argued that people were afraid of ending up paying the whole cost of treatment themselves again and no other discussion of those surveys, or other think tank publications, was found.<sup>88</sup> Think tanks' interventions therefore seemed limited, and did not clearly suggest increasing opposition to tax.

Conservative politicians and researchers involved with the TPG suggested in 1977 that opposition to tax had increased due to fiscal drag. However, comments either side of this were consistent with earlier discussions. Why this idea appeared for this short window is hard to determine conclusively. Internal surveys did not clearly suggest opposition had increased, but the 1976 ORC survey was, nonetheless, interpreted as showing that by some individuals and so could have been a contributing factor. The fact that taxes started falling from 1977 could explain why the findings of the 1978 survey's similar results were interpreted differently. Party conferences and CPC reports suggested opposition but not clearly increasing opposition, and no discussions of activists' attitudes to tax were found. Think tank interventions also seemed minimal. In general,

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<sup>87</sup> Bracewell-Milnes, 'Conservative Party Fiscal Options (Paper by Dr. Bracewell-Milnes), 12 May 1975', CRD 4/4/144, Conservative Party Archive, 1975.

<sup>88</sup> 'Taxation Survey. Report on a Meeting, 1 December 1976', CRD 4/27/18, Conservative Party Archive, 1976.

Conservative discussions appear, once again, to have been predominantly insular. Three statements suggested increasing opposition in 1977 but, overall, there was far more continuity in their discussions than change.

### **The Labour party**

Labour party conversations showed a similar, but not identical, pattern. Only two comments were found that implied that popular opposition to the level of taxation had increased and these were less explicit than Conservative statements. First, Healey argued in a Cabinet meeting in November 1975 that 'high income tax rates were generating hostility to public expenditure among the Labour Party's own supporters' and that he 'did not believe such cuts [in spending] would be unpopular with the country, certainly compared with the alternative of substantial increases in income tax'.<sup>89</sup> Secondly, a Cabinet meeting in October 1977 concluded:

Much of the current dissatisfaction with the level of tax was the result of inflation in the last four years rather than of the tax system itself.<sup>90</sup>

These comments implied that opposition had increased, again due to fiscal drag, but did not state this as explicitly as Conservative comments, and no other comments suggesting increasing opposition were found.

Although the first comment was made in 1975, Labour conversations did seem to mirror Conservative concern about increasing opposition

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<sup>89</sup> 'Cabinet Confidential Annex CC(75) 48th Conclusions. Thursday 13 November 1975'. The National Archives (TNA) CAB 128/57/18, 1975.

<sup>90</sup> 'Conclusions of a Meeting of the Cabinet Held at 10 Downing Street on Thursday, 27 October 1977 at 11.00 am'. The National Archives (TNA) CAB 128/62/12, 1977.



in 1977 to an extent; statements emphasising popular opposition seemed more prevalent in that year.<sup>91</sup> In his budget speech Healey stated that he was convinced that 'working people throughout the country' wanted income tax cuts.<sup>92</sup> In July he asserted that there was 'a widespread feeling that the tax burden is now intolerably high at all points on the income scale'.<sup>93</sup> The Cabinet agreed in May to bow to Liberal pressure to abandon the planned petrol tax increases because they were generally unpopular even with government supporters.<sup>94</sup> The same month it was argued that restricting mortgage interest relief would 'be likely to prove a political incubus in present circumstances'.<sup>95</sup> A majority of the Cabinet opposed the move because of concerns about the 'political objections'.<sup>96</sup> Outside the Cabinet, Jeff Rooker stated, while arguing for the Rooker-Wise amendment – which ensured that personal allowances increased with inflation and on which the government was defeated thanks in part to the support of Nigel Lawson – that 'Hon. Members realised the importance of the issue because in their surgeries every week

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<sup>91</sup> See for example: H. C. Deb. 929, col. 267, 29 March 1977; Denis Healey. 'Public Expenditure: The Economic Background. Memorandum by the Chancellor of the Exchequer, 1 July 1977', The National Archives (TNA) CAB 129/169/20, 1977; 'Conclusions of a Meeting of the Cabinet Held at 10 Downing Street on Thursday 31 March 1977 at 11.00 am'. The National Archives (TNA) CAB 128/61/15, 1977; 'Conclusions of a Meeting of the Cabinet Held at 10 Downing Street on Thursday, 5 May 1977 at 10.30 a.m.'. The National Archives (TNA) CAB 128/61/18, 1977; H. C. Deb. 930, col. 1509, 28 April 1977; 'Conclusions of a Meeting of the Cabinet Held at 10 Downing Street on Thursday, 26 May 1977 at 10.30 a.m.'. The National Archives (TNA) CAB 128/61/21, 1977.

<sup>92</sup> H. C. Deb. 929, col. 267, 29 March 1977.

<sup>93</sup> Healey. 'Public Expenditure: The Economic Background. Memorandum by the Chancellor of the Exchequer, 1 July 1977', CAB 129/169/20, 1977.

<sup>94</sup> 'Conclusions of a Meeting of the Cabinet Held at 10 Downing Street on Thursday 31 March 1977 at 11.00 am'. CAB 128/61/15, 1977; 'Conclusions of a Meeting of the Cabinet Held at 10 Downing Street on Thursday, 5 May 1977 at 10.30 a.m.'. CAB 128/61/18, 1977.

<sup>95</sup> 'Conclusions of a Meeting of the Cabinet Held at 10 Downing Street on Thursday, 26 May 1977 at 10.30 a.m.'. CAB 128/61/21, 1977.

<sup>96</sup> *Ibid.*

people are asking "Why do I pay so much tax?".<sup>97</sup>

However, even in 1977 representations of popular opposition to tax were contested. Some questioned whether tax cuts were really more popular than spending.<sup>98</sup> Fairness was also emphasised; it was argued in the discussion about restricting mortgage relief that:

The case in equity for the proposal was so strong that it should not be supposed that it would be unpopular with the electorate generally.<sup>99</sup>

Healey actually supported the proposal because although it would hit young middle-class taxpayers hard it 'was a reasonable compromise between equity and political reality'.<sup>100</sup> Various comments also suggested that prices and inflation were more important than tax.<sup>101</sup> At a PLP meeting in June, Alex Lyon said that he did not think anything could be done about tax cuts 'on a scale meaningful to ordinary people in the run-up to the General Election' and that 'Prices had far more impact'.<sup>102</sup> Lena Jeger agreed that 'prices were the

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<sup>97</sup> H. C. Deb. 933 col. 755, 17 June 1977. cited in Whiting, *The Labour Party and Taxation*, 256. Jeffrey William Rooker, Lord Rooker (1941-) was MP for Perry Barr, Birmingham from 1974 until he joined the Lords in 2001. Along with Audrey Wise he secured the Rooker-Wise amendment in 1977. See: 'Lord Rooker', MPs and Lords, UK Parliament, 2021, accessed on: 23 February at <https://members.parliament.uk/member/302/career>; Andrew Roth, 'Jeff Rooker: Perry Bar (1974-)', *Guardian*, 20 March 2001.

<sup>98</sup> Tony Benn, 'Conflicts of Interest: Diaries 1977-80', ed. Ruth Winstone (London: Arrow, 1991), 37-40.

<sup>99</sup> 'Conclusions of a Meeting of the Cabinet Held at 10 Downing Street on Thursday, 26 May 1977 at 10.30 a.m.'. CAB 128/61/21, 1977.

<sup>100</sup> Ibid.

<sup>101</sup> Benn, 'Conflicts of Interest: Diaries 1977-80', 37-40; 'Minutes of a Party Meeting Held on Tuesday, 21st June 1977 at 11.00 a.m. In Westminster Hall Grand Committee Room', Parliamentary Labour Party papers, 1968/69-1993/94 Party meetings - Minutes for 1976/77 session, Microform Academic Publishers), 1977; 'Labour Party. Home Policy Committee. Economic Report, July 1977: Part 1. The Economic Policy Options', MSS.292D 40.2LPMR/2, (TUC, MRC), 1977; 'Conclusions of a Meeting of the Cabinet Held at 10 Downing Street on Thursday, 27 October 1977 at 11.00 am'. CAB 128/62/12, 1977.

<sup>102</sup> 'Minutes of a Party Meeting Held on Tuesday, 21st June 1977 at 11.00 a.m. In Westminster Hall Grand Committee Room', Parliamentary Labour Party papers, 1968/69-1993/94 Party meetings - Minutes for 1976/77 session, 1977. Alexander Ward [Alex] Lyon (1913-1993) was a lawyer and Labour politician. Educated at

principle preoccupation in her constituency'.<sup>103</sup> A Home Policy

Committee report in July 1977 similarly suggested:

If we are to have any chance of success [at a General Election] the tide of public resentment about the Government's economic performance must soon begin to show a dramatic improvement. There is little doubt that the single most important economic variable in this sense is the annual rate of increase in retail prices.<sup>104</sup>

Perceptions of popular opposition to contemporary tax levels in the Labour party did seem to be particularly prevalent in 1977, yet even then they remained contested.

As in the Conservative party, Labour discussions around the 1976 budget were broadly consistent with earlier periods. They took place in the context of discussions about what balance of tax increases and spending cuts should be introduced to try and deal with the economic

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West Leeds High School and University College London he was called to the bar in 1954 and was MP for York from 1966 to 1983. He was most prominent for his opposition to Enoch Powell and restrictive immigration legislation. Lyon was minister of state at the Home Office for eighteen months but was dismissed by Callaghan in 1976. See: Tam Dalyell, 'Lyon, Alexander Ward [Alex] (1931–1993)', Oxford Dictionary of National Biography, Oxford University Press, 2004, accessed on: 20 April at <https://doi.org/10.1093/ref:odnb/52239>.

<sup>103</sup> 'Minutes of a Party Meeting Held on Tuesday, 21st June 1977 at 11.00 a.m. In Westminster Hall Grand Committee Room', Parliamentary Labour Party papers, 1968/69-1993/94 Party meetings - Minutes for 1976/77 session, 1977. Lena May Jeger [nee Chivers], Baroness Jeger (1915-2007) was a politician and journalist. Educated at Southgate County school and Birkbeck College, she joined the civil service, starting in the customs and excise department before moving to the Ministry of Information and later the Foreign Office. At the end of the war she became the deputy editor of the propaganda newspaper *British Ally* and spent some time at the British embassy in Moscow. From 1945 to 1959 she was a Labour councillor for St Pancras and from 1952 to 1955 was also an elected member of the London county council. From 1951 to 1954 Jeger worked as a journalist for the *Manchester Guardian* and continued to write articles after she was elected MP for Holborn and St Pancras South in 1953. She was on the left of the party and was active in campaigning for various progressive causes. She was not made a minister but did serve on the NEC from 1960-1 and 1968-80 and was chairman of the party 1979-80. In 1979 she was made a life peer. See: Lawrence Goldman, 'Jeger [Née Chivers], Lena May, Baroness Jeger (1915–2007)', Oxford Dictionary of National Biography, Oxford University Press, 2011, accessed on: 20 April at <https://doi.org/10.1093/ref:odnb/98661>.

<sup>104</sup> 'Labour Party. Home Policy Committee. Economic Report, July 1977: Part 1. The Economic Policy Options', MSS.292D 40.2LPMR/2, TUC, 1977.

situation.<sup>105</sup> The most prominent figure in these discussions was the chancellor, Denis Healey, who argued strongly for spending and tax cuts.<sup>106</sup> In March 1975 he suggested, for example, that any increase in taxes would damage wage restraint and that the public were not particularly concerned about spending cuts.<sup>107</sup> The Cabinet agreed to put most of the emphasis on spending cuts rather than tax increases.<sup>108</sup>

However, this seems to have been agreed by a small majority; other Labour politicians suggested that spending cuts were more unpopular or perceptions of fairness crucial.<sup>109</sup> In November 1975,

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<sup>105</sup> See for example: 'Cabinet Confidential Annex CC(75) 16th Conclusions, Minute 6. Tuesday 25 March 1975 at 9.30 am'. The National Archives (TNA) CAB 128/56/16, 1975; 'Cabinet Confidential Annex CC(75) 17th Conclusions, Minute 1. Tuesday 25 March 1975 at 5.00 pm'. The National Archives (TNA) CAB 128/56/17, 1975; 'Limited Circulation Annex CM(76) 13th Conclusions. Tuesday 6 July 1976 at 10.00 am'. The National Archives (TNA) CAB 128/59/13, 1976; 'Conclusions of a Meeting of the Cabinet Held at 10 Downing Street, S.W.1. on Thursday, 5 February, 1976, at 10.30 a.m.'. The National Archives (TNA) CAB 128/58/4, 1976; 'Limited Circulation Annex CM(76) 17th Conclusions. Monday 19 July 1976 at 8.00 pm'. The National Archives (TNA) CAB 128/59/17, 1976.

<sup>106</sup> See for example: 'Cabinet Confidential Annex CC(75) 16th Conclusions, Minute 6. Tuesday 25 March 1975 at 9.30 am'. CAB 128/56/16, 1975; 'Cabinet Confidential Annex CC(75) 17th Conclusions, Minute 1. Tuesday 25 March 1975 at 5.00 pm'. CAB 128/56/17, 1975; 'Limited Circulation Annex CM(76) 13th Conclusions. Tuesday 6 July 1976 at 10.00 am'. CAB 128/59/13, 1976; 'Conclusions of a Meeting of the Cabinet Held at 10 Downing Street, S.W.1. on Thursday, 5 February, 1976, at 10.30 a.m.'. CAB 128/58/4, 1976.

<sup>107</sup> 'Cabinet Confidential Annex CC(75) 16th Conclusions, Minute 6. Tuesday 25 March 1975 at 9.30 am'. CAB 128/56/16, 1975; 'Cabinet Confidential Annex CC(75) 17th Conclusions, Minute 1. Tuesday 25 March 1975 at 5.00 pm'. CAB 128/56/17, 1975.

<sup>108</sup> 'Cabinet Confidential Annex CC(75) 48th Conclusions. Thursday 13 November 1975'. CAB 128/57/18, 1975; 'Limited Circulation Annex CM(76) 17th Conclusions. Monday 19 July 1976 at 8.00 pm'. CAB 128/59/17, 1976.

<sup>109</sup> See for example: 'Little Liaison Committee. Note on the Government's Counter Inflation Policy and Its Presentation', Re. 266 August, (Labour Party, Labour Party Archive, People's History Museum), 1975; 'Minutes of a Party Meeting Held on Tuesday, 11th November 1975 at 6.00 p.m. In Room 10', Parliamentary Labour Party papers, 1968/69-1993/94 Party meetings - Minutes for 1974/75 session, Microform Academic Publishers), 1975; 'Cabinet Confidential Annex CC(75) 48th Conclusions. Thursday 13 November 1975'. CAB 128/57/18, 1975; Jack Sieve, 'Finance and Economic Affairs Sub-Committee. Income Taxation - High Marginal

for example, Crosland argued that indirect tax increases would be more acceptable to the unions and public in general than spending cuts.<sup>110</sup> A research department memo on the presentation of the incomes policy in August 1975 also asserted:

If ordinary working people are to accept the policy of restraint it is essential that the better off should be seen to be bearing their full share of the burden.<sup>111</sup>

Healey stated in March 1976 that there were 'strong political arguments for taking action on fringe benefits particularly if higher rate thresholds were to be raised'.<sup>112</sup> One of Healey's special advisors, Adrian Ham, wrote to him in March 1976 that he was 'rather concerned at the distributional aspects' of the direct tax package as it gave more to higher-income taxpayers and would make it hard for the TUC to defend their support for the government's economic policies.<sup>113</sup> Although Labour was divided about what economic policy to pursue in 1975-6, discussions about popular attitudes to tax were broadly consistent with those in previous periods.

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Low Income Rates and Erosion of the Tax Base by Jack Sieve', Re. 498 February, (Labour Party, Labour Party Archive, People's History Museum), 1976; 'Limited Circulation Annex CM(76) 13th Conclusions. Tuesday 6 July 1976 at 10.00 am'. CAB 128/59/13, 1976; Peter Shore. 'Public Expenditure. Memorandum by the Secretary of State for the Environment, 13 July 1976', The National Archives (TNA) CAB 129/190/24, 1976; 'Limited Circulation Annex CM(76) 17th Conclusions. Monday 19 July 1976 at 8.00 pm'. CAB 128/59/17, 1976; 'Minutes of a Party Meeting Held on Wednesday 13th October 1976 at 11 a.m. In Room 14', Parliamentary Labour Party papers, 1968/69-1993/94 Party meetings - Minutes for 1975/76 session, Microform Academic Publishers), 1976; 'Minutes of a Party Meeting Held on Wednesday, 24th November 1976 at 12 Noon in Committee Room 14', Parliamentary Labour Party papers, 1968/69-1993/94 Party meetings - Minutes for 1976/77 session, Microform Academic Publishers), 1976.

<sup>110</sup> 'Cabinet Confidential Annex CC(75) 48th Conclusions. Thursday 13 November 1975'. CAB 128/57/18, 1975.

<sup>111</sup> 'Little Liaison Committee. Note on the Government's Counter Inflation Policy and Its Presentation', Re. 266 August, Labour Party, 1975.

<sup>112</sup> 'Note of a Meeting Held in the Chancellor of the Exchequer's Room at the Treasury at 3.15 on Thursday 25 March 1976'. The National Archives (TNA) T 171/1259, 1976.

<sup>113</sup> 'Memorandum from Adrian Ham to Denis Healey, 17 March 1976'. The National Archives (TNA) T 171/1245, 1976.

The increase in emphasis on opposition in 1977 also seemed short lived. Few discussions of popular attitudes to tax were located for 1978-9. Those that were found were varied. At a Cabinet meeting in March 1978 Healey argued against big spending increases, but other members suggested that 'the public, and the Party and the TUC, would expect some increases in public expenditure as well' and it was agreed that there would be some spending increases.<sup>114</sup> Healey also pushed back against the CBI's portrayal of managerial opposition to tax levels in a meeting in May 1978, stating, among other things, that 'taxation was not a reason why people were leaving engineering jobs'.<sup>115</sup> In addition, while many attendees at the PLP meeting ahead of the 1979 budget pressed for an expansionary budget to win them the election, and others said that if pensioners had to pay tax again 'all Members' surgeries would be full of complaints', Giles Radice argued that they had to raise some taxes.<sup>116</sup>

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<sup>114</sup> 'Conclusions of a Meeting of the Cabinet Held at 10 Downing Street on Thursday, 9 March 1978 at 10.15 am'. The National Archives (TNA) CAB 128/63/9, 1978.

<sup>115</sup> 'Notes on Some of the Points Made at Meeting between the Chancellor and the CBI on 9 May 1978 at 3.30 pm', MSS.200/C 3/ECO/3/21, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1978.

<sup>116</sup> 'A Special Meeting of the Parliamentary Labour Party Was Held on Wednesday 14th March 1979 at 11.30 am in the Grand Committee Room, Westminster Hall', Parliamentary Labour Party papers, 1968/69-1993/94 Party meetings - Minutes for 1978/79 session, Microform Academic Publishers), 1979. Giles Heneage Radice, Baron Radice (1936-). Educated at Winchester College and Oxford, Radice was the head of the Research Department at the General and Municipal Workers' Union (GMWU) 1966-73. After unsuccessful attempts to be elected in Chippenham in 1964 and 1966 he was elected MP for Chester-le-Street in 1973 which he held until 1983, and was then MP for North Durham until his retirement in 2001. He was on the right of the party arguing for modernisation and abandoning clause four. He wrote an influential pamphlet, *Southern Discomfort*, published after Labour's defeat in 1992 arguing that voters in the south believed Labour was out of touch and against aspiration. See: 'Radice, Baron, (Giles Heneage Radice) (Born 4 Oct. 1936)', WHO'S WHO & WHO WAS WHO, Oxford University Press, 2019, accessed on: 20 April 2020 at

At the PLP meeting discussing the 1979 election defeat one participant suggested that 'There was concern about social security "scroungers" and the high level of taxation'. However, most attendees argued that Labour had lost the working class, young people, and the trade unions over the pay policy and by abandoning Labour's traditional values.<sup>117</sup> Tax was not discussed during the short debate about the election at the Annual Conference, although one MP did state again that people had complained about 'scroungers'.<sup>118</sup> Comments emphasising fairness seemed perhaps to have declined in 1978-9, but with so few comments found it is hard to know whether this was representative or significant. It appeared, however, that the emphasis on popular opposition to tax declined after 1977; Labour politicians did not seem to view taxation as the most important issue either before or after the 1979 election.

Unlike the Conservative party, it seems unlikely that polling had a major impact on Labour ideas about popular attitudes to tax in this period. Little sign was found of attempts to obtain evidence of attitudes to tax within the party or through the civil service. No effort seems to have been made to revive the survey that was being

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<https://www.ukwhoswho.com/view/10.1093/ww/9780199540884.001.0001/ww-9780199540884-e-31759>; Giles Radice, *Southern Discomfort*, Fabian Pamphlet 555 (London: Fabian Society, 1992).

<sup>117</sup> 'Minutes of the Special Parliamentary Labour Party Meeting Held in Committee Room 14 at 6.0 pm on Wednesday May 16 1979', Parliamentary Labour Party papers, 1968/69-1993/94 Party meetings - Minutes for 1978/79 session, Microform Academic Publishers), 1979.

<sup>118</sup> Labour Party, 'Report of the Seventy-Eighth Annual Conference of the Labour Party, Brighton 1979', (London: Labour Party, 1979), 184-191. For discussion of the development of the rhetoric around 'scroungers' see for example: Bingham and Conboy, *Tabloid Century: The Popular Press in Britain, 1896 to the Present*, 193-197; Thane and Evans, *Sinners? Scroungers? Saints?: Unmarried Motherhood in Twentieth-Century England*; Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit*, 137-160.

planned when Labour lost the 1970 election.<sup>119</sup> During a meeting with the CBI in May 1978, the chancellor referred to 'a recent ORC poll' which showed that 'two-thirds thought that a fall in living standards was a necessary part of getting inflation down', but no other evidence of this poll was found.<sup>120</sup> Healey also expressed interest in a survey of CBI members in November 1976, but it is unclear whether this happened.<sup>121</sup>

Resolutions from local constituency parties did not suggest increasing opposition. Although several resolutions were found advocating tax increases on the wealthy or opposing spending cuts, none were found calling for tax cuts, and tax did not seem to be a major focus.<sup>122</sup> Unlike in the late 1960s, no references to grassroots attitudes to tax were found either. Think tanks did not appear at any point during discussions. At a meeting with the chancellor in May 1976, a CBI representative stated that 'there was an unprecedented feeling of bitterness among members', but referenced wage restraint and inflation as well as taxation.<sup>123</sup> Healey also stated in his 1977

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<sup>119</sup> 'Survey of Public Attitudes Towards Taxes'. The National Archives (TNA) T 328/367, 1969-70.

<sup>120</sup> 'Notes on Some of the Points Made at Meeting between the Chancellor and the CBI on 9 May 1978 at 3.30 pm', MSS.200/C 3/ECO/3/21, Confederation of British Industry Archive, 1978.

<sup>121</sup> 'Notes of Main Points Made at Meeting between CBI and Chancellor of Exchequer Accompanied by Mr Varley at 10am 26 November 1976', MSS.200/C 3/DG2/30, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1976.

<sup>122</sup> See for example: 'List of Resolutions Received by the Secretary in March 1975', Liason committee meetings - Minutes for 1974/75 session, Microform Academic Publishers), 1975; 'Home Policy Committee. Resolutions Received from 1st - 31st March', Re. 577 April, (Labour Party, Labour Party Archive, People's History Museum), 1976; 'List of Resolutions Received by the Secretary During the Summer Recess', Liason committee meetings - Minutes for 1977/78 session, Microform Academic Publishers), 1977.

<sup>123</sup> 'Meeting with the Chancellor of the Exchequer on Thursday 20 May 1976', MSS.200/C 3/DG2/30, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1976.



budget speech that the CBI were advocating tax cuts.<sup>124</sup> However, the CBI's views carried little weight in Cabinet discussions about an increase in the employers' NI surcharge in July 1976, and Healey dismissed the CBI's representation of managerial opposition to taxation in May 1978.<sup>125</sup> One CBI comment did, therefore, imply that opposition might have increased, but Healey did not seem that convinced of this in 1978 and, in general, the CBI's view was not often referenced in relation to attitudes.

Unsurprisingly, given the focus on wage restraint, the TUC was by far the most commonly mentioned organisation in relation to attitudes to tax. Several comments suggested union support, or pressure, for tax cuts, but others implied that they were equally opposed to spending cuts, or cared more about fairness.<sup>126</sup> At a Cabinet meeting in July 1976 it was reported, for example, that the TUC had indicated that increases in income tax and indirect taxes would be very bad for the pay policy, but that cuts to things like food subsidies could be equally explosive, and that they had managed to secure support for the pay

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<sup>124</sup> H. C. Deb. 929, col. 267, 29 March 1977.

<sup>125</sup> 'Limited Circulation Annex CM(76) 20th Conclusions Minute 3. Wednesday 21 July 1976 at 5.30 pm'. The National Archives (TNA) CAB 128/59/20, 1976; 'Notes on Some of the Points Made at Meeting between the Chancellor and the CBI on 9 May 1978 at 3.30 pm', MSS.200/C 3/ECO/3/21, Confederation of British Industry Archive, 1978.

<sup>126</sup> See for example: 'Cabinet Confidential Annex CC(75) 16th Conclusions, Minute 6. Tuesday 25 March 1975 at 9.30 am'. CAB 128/56/16, 1975; 'Conclusions of a Meeting of the Cabinet Held at 10 Downing Street, S.W.1. on Thursday, 5 February, 1976, at 10.30 a.m.'. CAB 128/58/4, 1976; 'Minutes of a Party Meeting Held on Wednesday 17th March 1976 at 11 a.m. In Room 14', Parliamentary Labour Party papers, 1968/69-1993/94 Party meetings - Minutes for 1975/76 session, Microform Academic Publishers), 1976; 'Limited Circulation Annex CM(76) 17th Conclusions. Monday 19 July 1976 at 8.00 pm'. CAB 128/59/17, 1976; 'Minutes of a Party Meeting Held on Wednesday 30th March 1977 at 11 a.m. In Room 14', Parliamentary Labour Party papers, 1968/69-1993/94 Party meetings - Minutes for 1976/77 session, Microform Academic Publishers), 1977; 'Conclusions of a Meeting of the Cabinet Held at 10 Downing Street on Thursday, 9 March 1978 at 10.15 am'. CAB 128/63/9, 1978.

policy in June only by promising to oppose spending cuts.<sup>127</sup> While union views were a key element in Labour thinking about attitudes to tax in this period, TUC comments did not suggest that taxes were the only factor in wage restraint, or indicate that opposition had increased.

The government's defeat on the Rooker-Wise amendment in 1977 could have increased concerns about opposition to tax, but this was political rather than popular opposition, and no references to the amendment were found. The only factor referenced by comments implying that opposition had increased was the level of taxation. It seems possible, therefore, that the emphasis on popular opposition to tax peaked in 1977 because that was when effective income tax rates were at their highest, and perhaps declined as income tax liability began to fall.

Labour conversations suggested some increased concern about popular opposition to tax in 1977, and two statements suggested that opposition might have increased, although not as clearly as Conservative comments. However, as in the Conservative party, either side of 1977 discussions seemed consistent with earlier periods — emphasising opposition but also other issues, particularly spending, and the importance of fairness. Fairness was perhaps less commonly mentioned in 1978-9 but few comments about popular attitudes to tax were found in those years in general. Neither the PLP nor the wider party appeared to feel that tax was the key factor either before or after the 1979 election. Attempts to obtain evidence of popular attitudes to tax were minimal. Union views were a prominent

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<sup>127</sup> 'Limited Circulation Annex CM(76) 17th Conclusions. Monday 19 July 1976 at 8.00 pm'. CAB 128/59/17, 1976.

feature of discussions, but comments about union attitudes emphasised fairness and prices as well as opposition to tax levels. The only factor referenced by comments implying increased opposition was the level of taxation. Increased emphasis on opposition in 1977 may, therefore, have reflected the fact that this was when effective income tax rates peaked.

### **The civil service**

Civil servants were increasingly critical of the tax system in the late 1970s.<sup>128</sup> It was reported that Sir Norman Price, Chairman of the Board of Inland Revenue from 1973-6, stated in a March 1976 meeting that he thought 'the tax system had now become very bad indeed and a completely new structure was needed'.<sup>129</sup> Criticism seems to have particularly focused on top rates. Around the 1976 budget, both Treasury and IR officials argued strongly that the 'preposterous' and 'indefensible' higher rates of income tax should be the priority for cuts.<sup>130</sup> This was despite the fact that in a meeting with the chancellor in September 1975 it had been stated that taxes had increased most for those on below average incomes.<sup>131</sup>

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<sup>128</sup> Williamson, *Conservative Economic Policymaking and the Birth of Thatcherism, 1964-1979* 3-6; Sloman, 'Short 'Where's the Money Coming From?': Tracing the History of Manifesto Costings in UK Elections, 1955-2019', 10.

<sup>129</sup> 'Note of a Meeting Held in the Chancellor of the Exchequer's Room at the Treasury at 3.15 on Thursday 25 March 1976'. T 171/1259, 1976.

<sup>130</sup> 'Memorandum from Alan Lord to the Principal Private Secretary, 31 March 1976'. The National Archives (TNA) T 366/816, 1976. See also for example: 'Approach to the 1976 Budget: Possible Income Tax Package. Note by the Inland Revenue'. The National Archives (TNA) T 171/1245, 1976; 'Memorandum from Alan Lord to the Principal Private Secretary, 31 March 1976'. T 366/816, 1976.

<sup>131</sup> 'Note of a Meeting Held in the Chancellor of the Exchequer's Room, Treasury Chambers, on Tuesday 23 September at 11am'. The National Archives (TNA) T 171/1259, 1975.

It is less clear that civil servants' ideas about popular attitudes to tax had changed, however.<sup>132</sup> Although Douglas Allen told the IEA's Ralph Harris that 'the general tide of opinion has turned much more in your direction' in 1977, no comments were found that suggested that opposition to tax had increased around the 1976 budget.<sup>133</sup>

Many officials did clearly assume that tax increases were unpopular.<sup>134</sup> One July 1975 memo, for example, stated:

I would agree with Mr. Morpeth's comment about the sense of grievance at the high direct tax burden and it is important to remember that this is not a grievance confined to the higher rate bands.<sup>135</sup>

At the meeting in September 1975 it was also stated that:

The fact that many of the low paid could be better off unemployed or sick (because benefits do not attract income tax) tended to undermine work incentives and was a source of resentment.<sup>136</sup>

However, as previously, an equal or even greater number of

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<sup>132</sup> Covid-19 pandemic related archival closures meant that a full examination of civil service discussions around the 1979 election was not possible. This section will, therefore, focus on the 1976 budget.

<sup>133</sup> Cockett, *Thinking the Unthinkable: Think-Tanks and the Economic Counter-Revolution, 1931-1983*, 197. Douglas Albert Vivian Allen, Baron Croham (1917-2011) was permanent secretary to the Treasury from 1968 to 1974 and head of the home civil service from 1974 to 1977. After time at the Board of Trade and Cabinet Office, Allen joined the Treasury in 1948, but moved to the Department of Economic Affairs in 1964. In 1968 he moved back to the Treasury, first as joint permanent secretary and then sole permanent secretary. In 1974 he became head of the home civil service. He retired in 1978. See: Jon Davis, 'Allen, Douglas Albert Vivian, Baron Croham (1917–2011)', *Oxford Dictionary of National Biography*, Oxford University Press, 2015, accessed on: 23 February at <https://doi.org/10.1093/ref:odnb/31060>.

<sup>134</sup> See for example: 'Minutes of a Meeting Held at 11 am on Monday 13 October in Room 29/2 Treasury Chambers, Parliament Street, London Sw1p 3ag'. The National Archives (TNA) T 171/1331, 1975; 'Memorandum from P G Davies to A H Lovell, 30 December 1975'. The National Archives (TNA) T 171/1248, 1975; 'Minutes of a Meeting Held at 3 pm on Tuesday 17 February in Room 29, 2nd Floor, Treasury Chambers, Parliament St, Sw1p 3ag'. The National Archives (TNA) T 171/1331, 1976; 'Minutes of a Meeting Held at 3 pm on Thursday 16 September in Room 79/2nd Floor, Treasury Chambers, Parliament St, Sw1p 3ag'. The National Archives (TNA) T 171/1331, 1976.

<sup>135</sup> 'Memorandum from B T Houghton to Airey, 18 July 1975'. The National Archives (TNA) T 171/1243, 1975.

<sup>136</sup> 'Note of a Meeting Held in the Chancellor of the Exchequer's Room, Treasury Chambers, on Tuesday 23 September at 11am'. T 171/1259, 1975.

comments emphasised the importance of fairness.<sup>137</sup> Kenneth Couzens wrote in February 1976, for example, that ‘the division between the first and second package must be such as to appear fair to the general public’.<sup>138</sup> An IR note about the budget in March 1976 also stated that there was an argument for a full indexing of income tax for higher earners but that ‘given the need to settle for less than full revalorisation at lower income levels’, the chancellor might feel that this was ‘as much as can be afforded politically for those higher up the income scale’.<sup>139</sup>

Douglas Wass, permanent secretary to the Treasury throughout this period, stated in a 2008 book:

By and large those whose help was needed (the markets, the IMF, etc.) were strongly of the view that if an adjustment had to be made to the government's fiscal deficit there were powerful arguments for making that adjustment to the expenditure side of the accounts. (Many trade union leaders, *conscious of their members' aversion to paying taxes shared this view.*) [italics added].<sup>140</sup>

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<sup>137</sup> See for example: ‘Minutes of a Meeting Held at 11.30 am on Wednesday 11 February in Room 48/2nd Floor Treasury Chambers, Parliament St, Sw1p 3ag’. The National Archives (TNA) T 171/1331, 1976; ‘Memorandum from K E Couzens to John Green, Inland Revenue, 1 March 1976’. The National Archives (TNA) T 171/1252, 1976; ‘Approach to the 1976 Budget: Possible Income Tax Package. Note by the Inland Revenue’. T 171/1245, 1976; ‘Approach to the 1976 Budget: A Possible Income Tax Package: Comments’. The National Archives (TNA) T 171/1245, 1976; ‘Memorandum from Douglas Wass, 18 March 1976’. The National Archives (TNA) T 171/1248, 1976.

<sup>138</sup> ‘Memorandum from K E Couzens to John Green, Inland Revenue, 1 March 1976’. T 171/1252, 1976. The first budget package was unconditional but the second was dependant on wage restraint. Sir Kenneth Edward Couzens (1925-2004) joined the Inland Revenue in 1949 after being educated at Portsmouth Grammar School and Cambridge University. He moved to the Treasury two years later where he was private secretary to the financial secretary from 1952 to 1955. Couzens was under secretary from 1970 to 1973 when he was made deputy secretary in charge of incomes policy and public finance. In 1977 he became joint second permanent secretary and then in 1983 moved to the Department of Energy to be permanent secretary, a post he held for two years before becoming deputy chairman of the Coal Board. See: ‘Sir Kenneth Couzens’, *Daily Telegraph*, 7 August 2004; ‘Sir Kenneth Couzens’, *Times*, 12 August 2004.

<sup>139</sup> ‘Approach to the 1976 Budget: Possible Income Tax Package. Note by the Inland Revenue’. T 171/1245, 1976.

<sup>140</sup> Wass, *Decline to Fall: The Making of British Macro-Economic Policy and the*

However, no archival evidence was found of the TUC communicating that its members were implacably opposed to tax around the 1976 budget. As with Labour politicians, it is not clear that civil servants thought this at the time either. One Treasury official wrote in December 1975 that indexing income tax might make a pay deal more 'saleable' to the TUC, while indirect tax increases would undermine this, but because of the effect they would have on prices, suggesting that he perhaps saw price increases as a higher priority for the TUC than taxes.<sup>141</sup> At a meeting in February 1976 Price also stated that the TUC wanted benefits in kind like company cars to be taxed, suggesting concern about equity.<sup>142</sup> Little evidence was found of representations from other outside bodies. Civil servants had been unimpressed with the IEA's research in 1971, although Allen seemed more receptive to their work in 1977.<sup>143</sup> No archival evidence was found of discussions of the next IEA report in 1979 or any other think tank publications.

None of the comments found provided, or referenced, any evidence for popular attitudes to tax, nor was any sign found of attempts to access such evidence. Civil servants' attitudes towards tax did appear perhaps to have become more negative around the 1976 budget, with an increasing focus on the tax burden of higher earners. They did not argue, however, that popular opposition had increased and while many comments did suggest opposition to tax, this had

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1976 *Imf Crisis*, 12.

<sup>141</sup> 'Memorandum from Alan Lord, 17 December 1975'. The National Archives (TNA) T 461/120, 1975. Wass made a similar point a few months later: 'Memorandum from Douglas Wass, 18 March 1976'. T 171/1248, 1976.

<sup>142</sup> 'Note of a Meeting Held in the Chief Secretary's Room, Treasury on Monday, 23 February 1976'. The National Archives (TNA) T 171/1259, 1976.

<sup>143</sup> Cockett, *Thinking the Unthinkable: Think-Tanks and the Economic Counter-Revolution, 1931-1983*, 197.

been a regular feature before the 1970s. As previously, comments also emphasised the importance of fairness and prices. Overall, therefore, any changes to civil servants' comments about popular attitudes to tax around the 1976 budget seemed to have been minimal.

### **The Trades Union Congress**

As seen in Labour and civil service discussions, the TUC's views were influential in this period. TUC officials do not, however, appear to have been suggesting that opposition to tax had increased. As previously, they appear rarely to have used members', or popular, attitudes in their tax representations, and where they did this seems to have been exclusively in relation to wage restraint. At a meeting after the 1977 budget, for example, TUC representatives argued that the budget had made wage restraint more difficult because indirect tax increases and subsidy cuts were pushing up prices, while the standard rate cut and adjustments to higher rate bands would help the better off, losing any sense of social justice.<sup>144</sup> Where attitudes were referenced, prices seemed to be as, if not more, often mentioned. A press release in response to the 1976 budget, which offered tax cuts and spending increases in return for wage restraint stated, for example:

What comes out of these discussions, if it is to be worthwhile, must be acceptable to the trade union movement. I am sure that a firm commitment to a low price target would be the single most important commitment that the Government could make in that respect.<sup>145</sup>

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<sup>144</sup> 'Extract from Economic Committee Minutes Dated April 13 1977: The Budget and Pay Objectives 1977-78', MSS.292D 410.2/5, (TUC, MRC), 1977.

<sup>145</sup> 'Press Release on 1976 Budget, April 1976', MSS.292D 410.2/5, (TUC, MRC), 1976.

Few internal TUC discussions of popular attitudes to tax were found. What comments there were suggested that TUC leaders believed there was widespread popular opposition to contemporary tax levels.<sup>146</sup> A report of a meeting about the 1976 budget, for example, recorded:

The General Secretary said that the Government were in a strong negotiating position as they knew that the tax proposals were very popular...<sup>147</sup>

The report of another meeting of the Economic Committee ahead of the 1978 budget recorded that, 'The current level of tax on low incomes and the resulting "poverty trap" was an issue that was acutely felt by trade union members'.<sup>148</sup> These comments suggested opposition to tax levels, and particularly income tax, but they were also the only discussions of attitudes to tax found. While there was clearly an assumption of popular opposition to tax, it does not appear to have been a major concern.

The TUC continued to receive letters from individuals, trade unions, and trades councils. Letters from individuals mostly complained about their personal tax burden, as they had since 1949.<sup>149</sup> Letters from councils and unions also suggested opposition to contemporary

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<sup>146</sup> See for example: 'Extract from Economic Committee Minutes Dated April 26 1977: Economic Policy, Pay and Prices Following the Budget', MSS.292D 410.2/5, (TUC, MRC), 1976; 'Extract from Economic Committee Minutes Dated 11 January 1978: Economic and Industrial Issues', MSS.292D 410.2/6, (TUC, MRC), 1978; 'Letter from Anthony Christopher, IRSF, to Len Murray, 28 September 1977', MSS.292D 410.2/5, (TUC, MRC), 1977.

<sup>147</sup> 'Extract from Economic Committee Minutes Dated April 26 1977: Economic Policy, Pay and Prices Following the Budget', MSS.292D 410.2/5, TUC, 1976.

<sup>148</sup> 'Extract from Economic Committee Minutes Dated 11 January 1978: Economic and Industrial Issues', MSS.292D 410.2/6, TUC, 1978.

<sup>149</sup> See for example: 'Letter from J Holder to the General Secretary, 17 March 1975', MSS.292D 411/3, (TUC, MRC), 1975; 'Letter from R A Bargent to Len Murray, 8 July 1977', MSS.292D 411.1/2, (TUC, MRC), 1977; 'Letter from K Barker, 4 April 1979', MSS.292D 411.1/2, (TUC, MRC), 1979; 'Letter from G Saw, 20 April 1979', MSS.292D 411.1/2, (TUC, MRC), 1979.



tax levels.<sup>150</sup> Two letters, both received in September 1977, made particularly strong representations of opposition. The first, from the National Union of Bank Employees, included the text of a speech their secretary had been planning to make which argued:

The worker, whose wages are already below the minimum standards provided by benefit, then has to carry the extra burden of having tax deducted from his wages, thus making the shortfall even greater. Just think - we have this unfortunate worker, quietly minding his own business, when a great bus called 'Society' runs right over him, leaving him flat on his back and badly shaken. We dash over to him, kneel beside him - and pick his pockets.<sup>151</sup>

The other letter, from the Union of Post Office Workers, stated:

There is a growing level of criticism insider the U.P.W about the level of personal taxation. This is sometimes accompanied by allegations that workers would be better off unemployed.<sup>152</sup>

This suggested that opposition was increasing. It continued, however:

Having said that there is no inclination on the part of our membership to see a reduction in social security benefits.<sup>153</sup>

If these views were being communicated to politicians they could have contributed to the idea that opposition was increasing in 1977, but there is no evidence that they were. They also appear to have been exceptional examples; most of the letters sampled were in line with those found in earlier periods.<sup>154</sup>

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<sup>150</sup> See for example: 'Letter from A R Middleton, Greenwich Trades Council, 12 May 1975', MSS.292D 410.2/4, (TUC, MRC), 1975; 'Letter from David Basnett, General and Municipal Workers' Union, to Len Murray, 4 August 1976', MSS.292D 411.1/2, (TUC, MRC), 1976; 'Letter from G W Trotter, Durham County Association of Trades Councils, 28 October 1977', MSS.292D 411.1/2, (TUC, MRC), 1977.

<sup>151</sup> 'Letter from L A Mills, National Union of Bank Employees to L Murray, 14 September 1977', MSS.292D 411.1/2, (TUC, MRC), 1977.

<sup>152</sup> 'Letter from Tom Jackson, Union of Post Office Workers to David Lea, 20 September 1977', MSS.292D 411.1/2, (TUC, MRC), 1977.

<sup>153</sup> Ibid.

<sup>154</sup> See for example: 'Letter from A R Middleton, Greenwich Trades Council, 12 May 1975', MSS.292D 410.2/4, TUC, 1975; 'Letter from David Basnett, General and Municipal Workers' Union, to Len Murray, 4 August 1976', MSS.292D 411.1/2, TUC, 1976; 'Letter from G W Trotter, Durham County Association of Trades Councils, 28 October 1977', MSS.292D 411.1/2, TUC, 1977.

The number of resolutions relating to tax at the annual congress did not increase either. The numbers were incredibly small in total but there was no significant rise in the 1970s. There was, in fact, only one resolution calling for income tax cuts in the 1970s, in 1975, compared to several in the 1960s.<sup>155</sup> Neither did their content change significantly, although resolutions protesting tax avoidance did become more common after 1975.<sup>156</sup> Conference resolutions did not, therefore, despite the two letters cited above, suggest that attitudes within the union membership had changed significantly.

Discussions about popular attitudes to tax within the TUC seem broadly consistent with previous periods. There were some suggestions that TUC leaders thought that opposition to tax was widespread. However, these comments were very rare, with only three found between 1975 and 1979. Although this could be because opposition was simply so accepted that it did not need to be discussed, it seems equally possible that attitudes to tax were not a major concern. There were two examples of increasingly forceful opposition to the level of taxation from member unions, one of which suggested opposition was increasing. However, in general, the letters the TUC was receiving were consistent with those in earlier periods and congress resolutions did not suggest that opposition was increasing within the TUC's membership. Although it is clear from Labour discussions that the TUC were communicating their

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<sup>155</sup> Trades Union Congress, *TUC Report, 1962*, 401-402; Trades Union Congress, *TUC Report, 1963*, 463; Trades Union Congress, *TUC Report, 1966* (London: TUC, 1966), 538-539; Trades Union Congress, *TUC Report, 1969* (London: TUC, 1969), 605-607; Trades Union Congress, *TUC Report, 1975* (London: TUC, 1975), 538-539.

<sup>156</sup> See for example: Trades Union Congress, *TUC Report, 1974* (London: TUC, 1974), 460-463; Trades Union Congress, *TUC Report, 1976* (London: TUC, 1976), 615-616; Trades Union Congress, *TUC Report, 1983* (London: TUC, 1983), 503-504.

members' opposition to tax increases, they were also emphasising support for spending and concern about prices, and no evidence was found of TUC officials arguing that opposition to tax had increased.

## **The Confederation of British Industry**

Unlike the TUC, the CBI does seem to have increasingly used representations of members' attitudes to tax in conversations with the government, and two comments were found which implied increasing opposition to tax levels.<sup>157</sup> At a meeting with the chancellor in May 1976, a CBI representative stated that 'there was an unprecedented feeling of bitterness among members' and showed the chancellor a letter from an executive in the USA refusing to return to the UK because of high taxation.<sup>158</sup> A February 1978 draft for a speech by Director General John Methven at Eton also suggested that attitudes were beginning to turn against high taxation and spending:

Fortunately, I believe, people in Britain are rapidly learning the lesson ... they are rapidly becoming increasingly aware that public expenditure is not manna from Heaven, but has to be paid for, by every citizen, in high

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<sup>157</sup> 'Meeting with the Chancellor of the Exchequer on Thursday 20 May 1976', MSS.200/C 3/DG2/30, Confederation of British Industry Archive, 1976. For other representations of members' attitudes see for example: 'Note of a Meeting with the Chancellor of the Exchequer to Discuss the Cbi's General Budget Representations, Wednesday 25 February 1976', MSS.200/C 3/DG2/30, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1976; 'Meeting with the Chancellor of the Exchequer on Thursday 20 May 1976', MSS.200/C 3/DG2/30, Confederation of British Industry Archive, 1976; 'Memorandum to CBI Team from D R Glynn, 19 May 1976: Meeting with Chancellor at 1500 on Thursday, 20th May 1976', MSS.200/C 3/DG2/30, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1976; 'Brief for Meeting with Chancellor, 9/5/78 at 15.30 at Treasury', MSS.200/C 3/ECO/3/21, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1978; 'Notes on Some of the Points Made at Meeting between the Chancellor and the CBI on 9 May 1978 at 3.30 pm', MSS.200/C 3/ECO/3/21, Confederation of British Industry Archive, 1978.

<sup>158</sup> 'Meeting with the Chancellor of the Exchequer on Thursday 20 May 1976', MSS.200/C 3/DG2/30, Confederation of British Industry Archive, 1976.

taxation.<sup>159</sup>

Other comments implied opposition, but not that it was increasing.<sup>160</sup>

A brief for another meeting with the government in May 1978 stated:

Even if 1p off basic rate of tax, and nothing else, managers, small businessmen, skilled workers will still be extremely angry and disappointed with the Government's lack of recognition of their vital contribution.<sup>161</sup>

However, another draft for a speech Methven was to give at

Newcastle University a few days before the speech at Eton argued:

Again and again when we talk about the changes we would like to make, we come back to the need first of all to achieve an understanding of the reasons for change among workers, unions and the people ... We cannot expect them to accept the need for reduced taxation at the higher levels unless they comprehend the importance of getting the most out of our business leaders.<sup>162</sup>

This seemed to suggest, at least, that the public were not entirely convinced of the case for higher rate tax cuts.

Internally, little discussion of popular attitudes to tax was found and comments did not clearly suggest a perception of overwhelming popular, or corporate, opposition to tax. In August 1977 a memo suggested that taxing benefits would be unpopular and that businesses did not actually want a cut in employers' NI contributions because it would just result in wage claims or pressure for expensive

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<sup>159</sup> 'Memorandum from Donald Macdougall to the Director General, 24 February 1978: Speech to Eton College Keynes Society', MSS.200/C 3/DG3/8, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1978.

<sup>160</sup> 'Notes on Some of the Points Made at Meeting between the Chancellor and the CBI on 9 May 1978 at 3.30 pm', MSS.200/C 3/ECO/3/21, Confederation of British Industry Archive, 1978; 'Brief for Meeting with Chancellor, 9/5/78 at 15.30 at Treasury', MSS.200/C 3/ECO/3/21, Confederation of British Industry Archive, 1978.

<sup>161</sup> 'Brief for Meeting with Chancellor, 9/5/78 at 15.30 at Treasury', MSS.200/C 3/ECO/3/21, Confederation of British Industry Archive, 1978.

<sup>162</sup> 'The Mann Lecture to Be Given by Sir John Methven, Director-General of the Confederation of British Industry in the Curtis Auditorium, School of Physics, University of Newcastle-Upon-Tyne at 17.30 Hours on Monday, February 20th 1978', MSS.200/C 3/DG3/8, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1978.

private schemes.<sup>163</sup> A 1977 paper also argued that people thought there was far more 'scrounging' than there actually was, but, again, that reducing benefits would be very unpopular.<sup>164</sup> Although the CBI twice suggested in external statements that opposition to tax might be increasing, internally officials seemed less convinced of opposition and emphasised the unpopularity of benefit cuts. The limited number of comments also does not seem to suggest that attitudes to tax were a major concern.

The evidence for a significant increase in opposition among the CBI membership is also limited. In March 1975 Director General Campbell Adamson wrote to twenty major member companies asking them for information about how the CBI's budget proposals would affect their investment plans, but no responses or conclusions were found.<sup>165</sup> When the CBI attempted to involve members in a campaign against the 1978 budget they also struggled to persuade them to

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<sup>163</sup> 'Memorandum from C P Cretton to D R Glynn Enclosing Paper on Social Security and Income Tax, 30 August 1977', MSS.200/C Aug 1996/7806, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1977.

<sup>164</sup> 'Memorandum from M Duffy to A J Webb, 21 October 1977 Enclosing Paper on Social Security by David Calder', MSS.200/C Aug 1996/7806, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1977.

<sup>165</sup> 'Letter from Campbell Adamson to Major Member Companies, 3 March 1975', MSS.200/C 3/P5/84/1-159, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1975. Sir (William Owen) Campbell Adamson (1922-2000). Educated at Rugby School and Cambridge he joined Baldwins steel firm as a management trainee in 1945 and went on the work in the merged Richard Thomas and Bicaldwins where his father was a director. He was invited to join the Department of Economic Affairs as deputy under-secretary in 1967. He left two years later and became director general of the CBI. He was blamed by Heath for his 1974 election loss after what Adamson thought were private comments about the incomes policy were made public, but his resignation was refused and he remained director general until 1976. See: Aubrey Silberston, 'Adamson, Sir (William Owen) Campbell (1922-2000)', *Oxford Dictionary of National Biography*, Oxford University Press, 2008, accessed on: 20 April at <https://doi.org/10.1093/ref:odnb/74490>.

participate.<sup>166</sup> The report stated:

Members' reactions to the campaign varied a great deal, and were particularly poor in some of the English regions. This left some Regional Secretaries in a difficult position, since they were supposed to give the impression that CBI was reacting to pressure from the membership in pressing for tax changes ... Some members clearly thought that the campaign was a waste of time.<sup>167</sup>

This hardly suggests the CBI was responding to major pressure from its members on tax. Another attempt in June 1978 to survey members of the Economic Situation Committee about the impact of the NI surcharge also received few replies, and those they did collect generally indicated that it had not had any major impact. Despite this, the report stated that the quotations might 'serve as ammunition'.<sup>168</sup> This again suggested a largely mechanistic, rather than curious, approach to their members' attitudes to tax, and a willingness to present members as opposed to tax changes even when their own research indicated this may not have been the case.

Despite the CBI's difficulty in engaging members in their survey activities, some members were writing to them about tax.<sup>169</sup> The

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<sup>166</sup> 'Memorandum from Miss S I L Elkin to All Regional Secretaries, 18 April 1978', MSS.200/C 3/ECO/3/21, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1978; Simon Carruth, 'Budget Campaign: Action Taken by Regional Offices, 8 June 1978', MSS.200/C 3/ECO/3/21, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1978.

<sup>167</sup> Carruth, 'Budget Campaign: Action Taken by Regional Offices, 8 June 1978', MSS.200/C 3/ECO/3/21, Confederation of British Industry Archive, 1978.

<sup>168</sup> 'Effects of the 2 Per Cent National Insurance Surcharge: Survey of the Economic Situation Committee, 13 June 1978', MSS.200/C 3/ECO/3/21, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1978.

<sup>169</sup> See for example: 'Letter from E R Sisson, Smiths Industries Limited, to Denis Healey, 9 December 1976', MSS.200/C 3/DG2/30, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1976; 'Letter from B C Sargent, Simplantex, to John Methven, 30 June 1978', MSS.200/C 3/ECO/3/21, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1978; 'Letter from D Pollock, Westinghouse Brake and Signal Company Limited, to N C Munro, 26 February 1979', MSS.200/C Aug 1996/7806, (Confederation of British Industry Archive, Modern Records Centre,

letter from the executive refusing to return to the UK because of high taxation was sent to them by a particularly active correspondent, Michael Edwardes, of Chloride Group, later portrayed as the archetypal Thatcherite businessman.<sup>170</sup> These letters generally complained about members' own tax liabilities, rather than making comments about popular attitudes.<sup>171</sup> However, one letter stated:

On Pay Determination I feel sure not only the membership but the thinking public at large is in tune with the C.B.I. proposals. However, on the subject of taxation the conviction that there is just too much of it doesn't stir the

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University of Warwick), 1979.

<sup>170</sup> 'Letter from Peter Irving to John W Ray, Chloride Group Limited, 27 April 1976', MSS.200/C 3/DG2/30, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1976; 'Telex from Peter Irving to Diana Whittingham, 17 May 1976', MSS.200/C 3/DG2/30, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1976; 'Letter from Michael Edwardes, Chloride Group Limited, to Lucien Wigdor, 19 May 1976', MSS.200/C 3/DG2/30, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1976. For other letters from Edwardes see: 'Letter from Michael Edwardes, Chloride Group Limited, to Viscount Watkinson, 25 May 1976', MSS.200/C Aug 1996/7806, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1976; 'Letter from Kenneth A Randall, the Conference Board, New York, to Michael Edwardes, Chloride Group Limited, 20 December 1976', MSS.200/C 3/DG2/30, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1976; 'Letter from Michael Edwardes, Chloride Group Limited, to Sir Douglas Wass, 24 December 1976', MSS.200/C 3/DG2/30, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1976. Sir Michael Owen Edwardes (1930-2019) was a prominent businessman and 'union scourge'. Born and educated in South Africa at St Andrew's College and Rhodes University he initially started a small business before being persuaded by a friend of his father to join the Chloride battery company in Britain. He was appointed to the board in 1969 and became chairman in 1974. He was invited to join the new National Enterprise Board in 1975 and then took over British Leyland when an expensive bailout turned into a disaster. After five years he had almost halved its workforce but maintained production at 80 percent of previous totals after numerous confrontations with the unions. However with investment and redundancies the company never made a profit and Thatcher was reportedly exasperated with him by the time he left in 1982. See: Martin Adeney, 'Sir Michael Edwardes Obituary', *Guardian*, 18 September 2019; Brooks Barnes, 'Michael Edwardes, Hard-Nosed Rescuer of British Car Giant, Dies at 88', *New York Times*, 23 September 2019.

<sup>171</sup> See for example: 'Letter from Paul Nicholson, Vaux Breweries Limited, to D R Glynn, 12 August 1976', MSS.200/C Aug 1996/7806, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1976; 'Letter from E R Sisson, Smiths Industries Limited, to Denis Healey, 9 December 1976', MSS.200/C 3/DG2/30, Confederation of British Industry Archive, 1976; 'Letter from B C Sargent, Simplantex, to John Methven, 30 June 1978', MSS.200/C 3/ECO/3/21, Confederation of British Industry Archive, 1978.

imagination sufficiently to encourage popular debate.<sup>172</sup>

It included a paper arguing that people did not realise how much tax they paid because of PAYE and advocated abolishing it, asserting that 'It would make tax cutting proposals an irresistibly popular platform for all politicians, not just a few as at present'.<sup>173</sup> This did not seem to suggest current widespread popular opposition to tax. A CBI official pushed back on this argument strongly, stating:

... I do not agree that the majority of taxpayers are ignorant about how much tax they pay or cannot make some sort of connection between what they pay to the State and what they get back.<sup>174</sup>

Some engaged CBI members were, therefore, communicating their opposition to contemporary tax levels, but efforts to involve the membership more widely in opposing tax changes were markedly unsuccessful, and the only direct comment about popular attitudes from a member did not suggest widespread opposition and was rejected by the CBI.

Two CBI comments suggested that opposition to tax might be increasing, in 1976 and 1978, and other external statements indicated a perception of widespread opposition. However, other comments, particularly internally, seemed less convinced of popular, or even their members', opposition to tax. Although the CBI was receiving letters from a small core of members complaining about taxation, they also struggled to persuade the wider membership to engage in activities to protest tax levels, and attempts to gauge opinion within the membership did not suggest widespread

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<sup>172</sup> 'Letter from D Pollock, Westinghouse Brake and Signal Company Limited, to N C Munro, 26 February 1979', MSS.200/C Aug 1996/7806, Confederation of British Industry Archive, 1979.

<sup>173</sup> Ibid.

<sup>174</sup> 'Letter from N C Munro to D Pollock, 12 March 1979', MSS.200/C Aug 1996/7806, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1979.



opposition. The CBI was representing members' opposition to tax levels in the late 1970s, but opposition appeared to have increased, if at all, only within a very small core of members and CBI discussions of popular attitudes to tax did not appear to have changed significantly.

## The press

The 1976 budget attracted less press attention than might have been expected, and was primarily judged on how well it would reassure foreign investors and improve the economic situation.<sup>175</sup> Responses to the offer of tax cuts for wage restraint were mixed. Several of the right-leaning papers portrayed the trade unions as in charge of the budget, following Thatcher's line that it was 'taxation without representation'.<sup>176</sup> However, others presented it as a pragmatic response to a difficult economic situation, if it worked.<sup>177</sup>

In the six years since the 1970 election, representations of tax as

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<sup>175</sup> See for example: Frances Cairncross, 'Healey Toys with the Supernatural', *Guardian*, 8 April 1976; Anthony Bambridge, 'Grand Union Cabal', *Observer*, 11 April 1976; Nicholas Davenport, 'Why the Sterling Crisis?', *Spectator*, 17 April 1976; 'Provisional All Round', *Financial Times*, 10 April 1976; 'Hammer or Anvil?', *New Statesman*, 2 April 1976.

<sup>176</sup> See for example: George Gale, 'Clever Old Denis? Cowardly Old Denis!: On the Budget That Passes the Buck to the Unions', *Daily Express*, 8 April 1976; Anthony Shrimpsley, 'Is That All Right Jack?', *Daily Mail*, 7 April 1976; 'A Budget on Approval', *Times*, 7 April 1976; 'By Grace of the TUC', *Daily Telegraph*, 7 April 1976.

<sup>177</sup> See for example: Peregrine Worsthorpe, 'Healey's Masterstroke', *Sunday Telegraph*, 11 April 1976; 'A Budget So Familiar', *Economist*, 3 April 1976; Andrew Alexander, 'Turning Off the Heat', *Daily Mail*, 8 April 1976; 'By Grace of the TUC', *Daily Telegraph*, 7 April 1976; 'Trial of Strength', *Daily Telegraph*, 8 April 1976; 'Hammer or Anvil?', *New Statesman*, 2 April 1976; 'Mr Healey Opens the Bidding', *Guardian*, 7 April 1976; 'Fixing a Price for Stage Two', *Guardian*, 5 April 1976. The *Mirror* was the only paper that vociferously supported the deal. See: 'When Maggie Is Blue', *Daily Mirror*, 8 April 1976.

unbearably high had returned to levels similar to those seen in 1949-50 (see image 4, for a visual example).<sup>178</sup> This was now linked to inflation and falling living standards as well as trade union power.<sup>179</sup> Following the trends seen in the previous decade, the focus was overwhelmingly on income tax and middle-class taxpayers.<sup>180</sup> This class focus was linked to the economic critique by the argument that high taxes were causing brain drain, and illustrated by sympathetic articles about the 'exile' of famous Britons to other countries.<sup>181</sup> The *Telegraph*, for example, published a five page article on artists who

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<sup>178</sup> 'This Is the Christmas Card Denis Sent', *Economist*, 10 April 1976; Hollowood, "'There's a Lot of It About. Your Husband's Suffering from Fiscal Drag'", *Times*, 15 April 1976.

<sup>179</sup> See for example: 'A Budget So Familiar', *Economist*, 3 April 1976; John Warden and Donald Macintyre, 'All Yours, Jim: New Premier Faces Tough Budget', *Daily Express*, 5 April 1976; 'A Budget So Familiar', *Economist*, 3 April 1976; Nicholas Davenport, 'The Plight of the Manager', *Spectator*, 24 April 1976; 'Tests for Tomorrow's Budget', *Times*, 5 April 1976; 'Mr Healey Opens the Bidding', *Guardian*, 7 April 1976; 'By Grace of the TUC', *Daily Telegraph*, 7 April 1976; Worsthorne, 'Healey's Masterstroke', *Sunday Telegraph*, 11 April 1976; Davenport, 'Why the Sterling Crisis?', *Spectator*, 17 April 1976.

<sup>180</sup> See for example: John Chown, 'The Curate's Egg', *Financial Times*, 1 May 1976; 'By Grace of the TUC', *Daily Telegraph*, 7 April 1976; Roy Assersohn, 'Is Denis Caught on the Wrong Foot?', *Daily Express*, 5 April 1976; 'A Budget So Familiar', *Economist*, 3 April 1976; Patrick Hutber, 'The Frontline for Every Family ...', *Daily Mail*, 28 April 1976; 'Opinion: Don't Drive Them Out', *Daily Express*, 8 April 1976; 'Opinion: The Levellers', *Daily Express*, 26 May 1976; 'The Bananas Fall over Britain', *Guardian*, 30 April 1976; Davenport, 'The Plight of the Manager', *Spectator*, 24 April 1976; Eric Short, 'Facing up to the Increased Costs', *Financial Times*, 8 May 1976; Arthur Sandles, 'It Could Be a Long Hot Summer', *ibid.*, 22 May; 'Letters: Cutback in Costs - and My Friends', *Daily Express*, 2 April 1976. The *Mirror* did run a couple of articles looking at the effect on 'ordinary people' but they were often not that ordinary, and got only a small corner of a page each. See: '... and How the Budget Hit These People', *Daily Mirror*, 7 April 1976; Robert Head, 'What It Means to Them', *ibid.*, 6 May. The *Guardian* discussed the impact of fiscal drag at the bottom of the income distribution, but in the same article argued that it was middle managers who were the worst off. See: Tom Tickell, 'Hopes of an End to Poverty Trap', *Guardian*, 5 April 1976. For image see: Marc, "'Yes Dear, I Promise to Ask the Boss for a Drop in Salary'", *Times*, 7 April 1976.

<sup>181</sup> See for example: 'Opinion: Don't Drive Them Out', *Daily Express*, 8 April 1976; 'Opinion: The Levellers', *Daily Express*, 26 May 1976; Davenport, 'The Plight of the Manager', *Spectator*, 24 April 1976; John Chown, 'Days of Hopes and Fears', *Financial Times*, 3 April 1976; 'Making His Own Pips Squeak', *Times*, 23 April 1976; Pauline McLeod, 'I'll Be Back!', *Daily Mirror*, 14 April 1976; Denis Hart, 'Green and Profitable Land', *Daily Telegraph*, 9 April 1976.

had been driven to live in Ireland, which went on at length along the following lines:

"I've always distrusted Ireland" ... J.P. Donleavy (above left), his wife Mary and one of their wolfhounds outside their Queen Anne house in Mullingar. Shown left is its heated swimming pool ... Donleavy ... has had work banned by the Irish Censorship Board. Nevertheless he likes living in Ireland and relishes the freedom from the "immense strain" of accounting for every penny ... "To me it was enormously objectionable, a constant intrusion." ... "There was even the possibility that purely for tax reasons one might be forced into doing one thing rather than another, and that was monstrous."<sup>182</sup>

These articles were almost exclusively confined to the right-leaning papers. The exception was one *Guardian* opinion piece by Peter Black, which attacked both high taxation and cultural change:

Northcote Parkinson laid down as part of his Second Law that there was a point of taxation where the victim refuses to pay ... It's rather horrible that we have not reached this point, more so when you consider how much of the tax burden is an act of malice, imposed on one section of the people to appease ignorance and ill-feeling among another ... The blacks and the poor are right, and that's the end of it. We have even achieved the remarkable moral height of positively favouring the undeserving poor.<sup>183</sup>

Discussions of tax avoidance and evasion were also more prevalent.<sup>184</sup> They were seen as evidence of the breakdown of the British tax system and sometimes even presented as legitimate given the levels, and perceived unfairness, of the tax system.<sup>185</sup>

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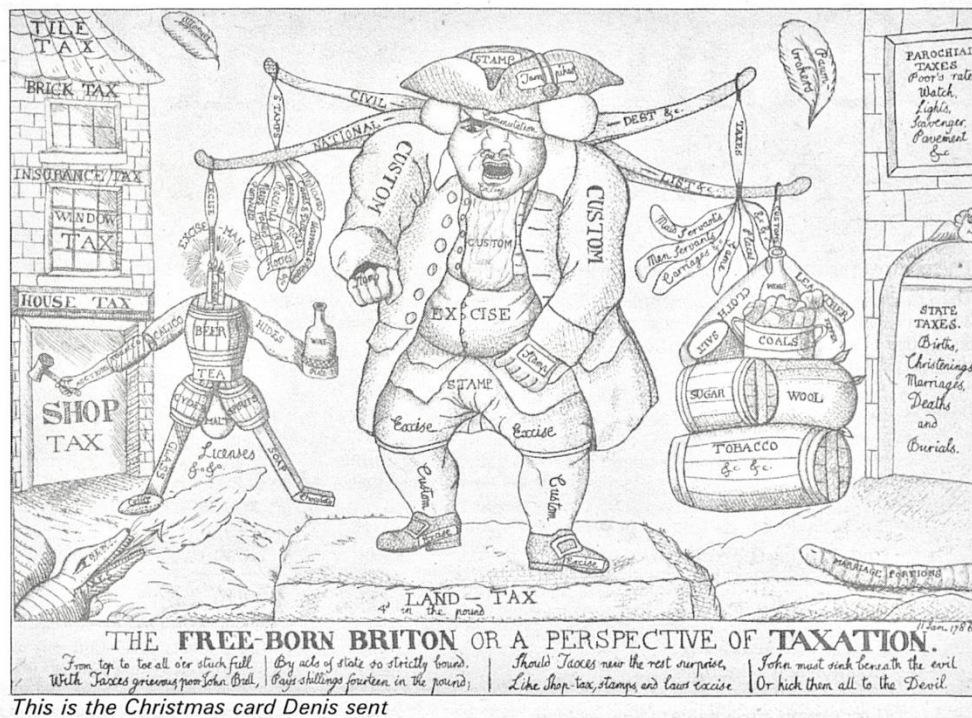
<sup>182</sup> Hart, 'Green and Profitable Land', *Daily Telegraph*, 9 April 1976.

<sup>183</sup> Peter Black, 'Revenue Mien', *Guardian*, 22 May 1976. Despite the apparently provocative nature of this article no letters referring to it were published in the weeks that followed, although they may of course have been received but not selected for publication.

<sup>184</sup> See for example: 'The Bananas Fall over Britain', *ibid.*, 30 April; 'The Grand Inquisitor', *Daily Telegraph*, 4 May 1976.

<sup>185</sup> See for example: 'The Bananas Fall over Britain', *Guardian*, 30 April 1976; Tom Tickell, 'A Case for Moonlighting?', *ibid.*, 8 May; 'The Grand Inquisitor', *Daily Telegraph*, 4 May 1976; Sally Holloway, '8 Donkeys for a Clock in the Swap Shop', *Sunday Telegraph*, 11 April 1976; Cliff Feltham, 'Financial Man's Agony Column', *Guardian*, 15 May 1976; 'Making His Own Pips Squeak', *Times*, 23 April 1976. For an analysis contrasting this with the treatment of social security fraud see also: Peter Golding and Sue Middleton, *Images of Welfare: Press and Public Attitudes to Poverty* (Oxford: Martin Robertson, 1982), 98-100.

Image 4: *Economist* cartoon, 10 April 1976



Source: 'This Is the Christmas Card Denis Sent.' *The Economist*, 10 April 1976, 74.

Despite the resurgence of complaints about the level of taxation, popular attitudes were not widely discussed. Where they were mentioned, it was consistently assumed that people were opposed to high taxation and in favour of tax cuts (see image 5).<sup>186</sup> This was, again, generally limited to the right-leaning papers, although the *New Statesman* did publish an opinion piece by David Owen, the Minister of State for Health, in which he argued that people hated paying taxes but also disliked paying for healthcare in any other form (see also image 6 for a 1977 cartoon implying union pressure for tax cuts).<sup>187</sup> The right-leaning papers responded to the budget measures

<sup>186</sup> 'Your Next Pay Rise', *Observer*, 2 May 1976; Davenport, 'Why the Sterling Crisis?', *Spectator*, 17 April 1976; "How Would You Summarise Your Budget?", *Daily Mail*, 7 April 1976; 'Tax Guide for Emigrants', *Sunday Telegraph*, 23 May 1976.

<sup>187</sup> David Owen, 'The NHS and Public Expenditure', *New Statesman*, 23 April 1976; Garland, 'I.O.U Reduced Income Tax', *ibid.*, 1 April 1977.

giving tax inspectors greater powers by running numerous cartoons about tax 'snooping', portraying the inspectors as overly officious and the public as naturally opposed to them (see image 7, for example).<sup>188</sup> The *Economist* was the only paper to discuss popular attitudes to tax in depth, running a series of articles on funding the social services. It suggested that people were becoming less opposed to spending cuts as the burden of income tax was felt by those on low incomes.<sup>189</sup> This was the only article, however, to suggest that opposition might have increased and it focused on spending rather than taxation. Although attacks on the level of taxation had returned to the levels seen in 1949-50, representations of popular opposition to tax remained rare.

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<sup>188</sup> See for example: "I Want a Girl Who Wouldn't Crack under Interrogation by Tax Snoopers.", *Sunday Telegraph*, 25 April 1976; Jewsen, "When Did You Last See Your Father's Income-Figures?", *ibid.*, 18 April; 'No Taxation without Housebreaking', *Economist*, 24 April 1976; Marc, "I Know You Had the Means Test, Dad, but We'll Have Tax Snoopers", *Times*, 5 May 1976.

<sup>189</sup> 'Schools Brief: Time to Choose', *Economist*, 8 May 1976.

**Image 5: *Sunday Telegraph* cartoon, 23 May 1976**



Source: 'Tax Guide for Emigrants.' *The Sunday Telegraph*, 23 May 1976, 29.

**Image 6: *New Statesman* cartoon, 1 April 1977**



Source: Garland. 'I.O.U. Reduced Income Tax.' *New Statesman*, 1 April 1977, 419.

Image 7: *Sunday Telegraph* cartoon, 25 April 1976



Source: "I Want a Girl Who Wouldn't Crack under Interrogation by Tax Snoopers." *The Sunday Telegraph*, 25 April 1976, 22.

Articles around the 1979 election continued to argue that tax was too high and damaging the economy. However, there seemed to be less extended discussion about tax policy than there had been during the

1950 election, for example.<sup>190</sup> This could have been because all parties were committed to cutting income tax. However, the Conservatives also intended to increase indirect taxes, while Labour and the Liberals promised to introduce a wealth tax. They were all, regardless, portrayed as promising tax cuts. This seeming contradiction might be explained by the almost overwhelming press emphasis in 1979 on income tax, and, in the Conservative-leaning press, on top rate cuts, specifically.<sup>191</sup>

Although in 1976 discussions of popular attitudes to tax had been limited, by 1979 they had returned to levels last seen in 1949-50. The press was in almost total agreement that the public were opposed to tax.<sup>192</sup> A *Guardian* editorial in May argued, for example:

For a very long time now we have been inundated with evidence that people at all tax-paying levels longed to be freed from their burdens.<sup>193</sup>

Two articles implied that opposition to tax might have increased.<sup>194</sup>

Ferdinand Mount stated in the *Spectator*:

Stoppages from the pay packet have overtaken the weather as the great

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<sup>190</sup> See for example: 'A Special Easter Service', *Daily Express*, 12 April 1979; 'Taxcutters' Election', *Economist*, 21 April 1979; Nicholas Davenport, 'In the City: My Election Address', *Spectator*, 21 April 1979; Anthony Lejeune, 'Socialism: The Thick End of the Wedge', *Daily Telegraph* 1979; 'Election '79', *Observer*, 29 April 1979.

<sup>191</sup> See for example: 'A Special Easter Service', *Daily Express*, 12 April 1979; 'Mistress of Downing Street', *Economist*, 5 May 1979; Brian Griffiths, 'The Healing Power of a Clean Cut', *Daily Telegraph*, 25 April 1979; Peter Riddell, 'Now for the Real Budget', *Financial Times*, 5 April 1979.

<sup>192</sup> See for example: 'The Spirit of '45, the Facts of '79', *Guardian*, 8 May 1979; 'Sir Geoffrey's Unsquared Circle', *Guardian*, 28 May 1979; Keith Renshaw, 'Last-Ditch Labour Bid to Save It', *Daily Express*, 22 April 1979; 'Take the Tide, Sail the Boat', *ibid.*, 30 March; 'Agenda for a Government', *Daily Express*, 4 May 1979; 'Taxcutters' Election', *Economist*, 21 April 1979; Anthony King, 'Odds-on Tories - Don't Bet Heavily', *Observer*, 1 April 1979; 'Time to Be Frank About Tax Cuts', *Guardian*, 25 April 1979; 'Getting and Spending', *Spectator*, 21 April 1979; Keith Waterhouse, 'Her Moving Mantra', *Daily Mirror*, 23 April 1979.

<sup>193</sup> 'The Spirit of '45, the Facts of '79', *Guardian*, 8 May 1979.

<sup>194</sup> See for example: Ferdinand Mount, 'What Do the Voters Want?', *Spectator*, 21 April 1979; 'Time to Be Frank About Tax Cuts', *Guardian*, 25 April 1979.



conversational grievance ...<sup>195</sup>

A *Guardian* editorial also asserted:

Both main parties, though (and the Liberals too) realise the intense public resentment of the rise in the burden of direct taxation which has taken place under the Labour Government.<sup>196</sup>

Most articles did not, however, argue that opposition had increased, only that it was extensive.

The idea of popular opposition to tax was sometimes challenged, particularly by the *Guardian*.<sup>197</sup> The May editorial above went on to argue that once Labour had pointed out the cost to services of tax cuts public opinion began to turn away, and emphasised continuing support for the welfare state.<sup>198</sup> Other articles also asserted that spending cuts would be very unpopular.<sup>199</sup> The *FT* was in general less vocal about popular attitudes to tax than the other papers but one opinion piece questioned whether the shift in attitudes necessary to permit spending cuts had actually happened.<sup>200</sup> Articles analysing the election result after the fact often emphasised tax as a factor, but also highlighted other issues, including competence, aspiration, and the bias against sitting governments.<sup>201</sup>

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<sup>195</sup> Mount, 'What Do the Voters Want?', *Spectator*, 21 April 1979. Ferdinand Mount (1939-) became a columnist for the *Spectator* after being educated at Eton and Oxford. He went on to write for the *Daily Telegraph* and *Sunday Times* and also headed Margaret Thatcher's Policy Unit 1982-3. See: 'Ferdinand Mount', Simon & Schuster, 2021, accessed on: 23 February at <https://www.simonandschuster.co.uk/authors/Ferdinand-Mount/1486024>; *ibid.*

<sup>196</sup> 'Time to Be Frank About Tax Cuts', *Guardian*, 25 April 1979.

<sup>197</sup> See for example: Peter Jenkins, 'Election Commentary', *ibid.*, 27 April; Peter Jenkins, 'Election Commentary', *Guardian*, 26 April 1979; Shirley Williams, 'Why We Lost, How to Win', *Observer*, 13 May 1979; 'Sir Geoffrey's Unsquared Circle', *Guardian*, 28 May 1979.

<sup>198</sup> 'The Spirit of '45, the Facts of '79', *Guardian*, 8 May 1979.

<sup>199</sup> 'The Choice Is between ...', *Economist*, 14 April 1979; 'Taxcutters' Election', *Economist*, 21 April 1979; Frances Cairncross, 'Today's Legacy - the Party Choice', *Guardian*, 7 April 1979; 'Sir Geoffrey's Unsquared Circle', *ibid.*, 28 May.

<sup>200</sup> Peter Riddell, 'Public Expenditure Is the Key to Sir Geoffrey's Budget', *Financial Times*, 26 May 1979.

<sup>201</sup> 'The Woman Who Played a Man's Game ... and Won', *Daily Mail*, 5 May 1979;

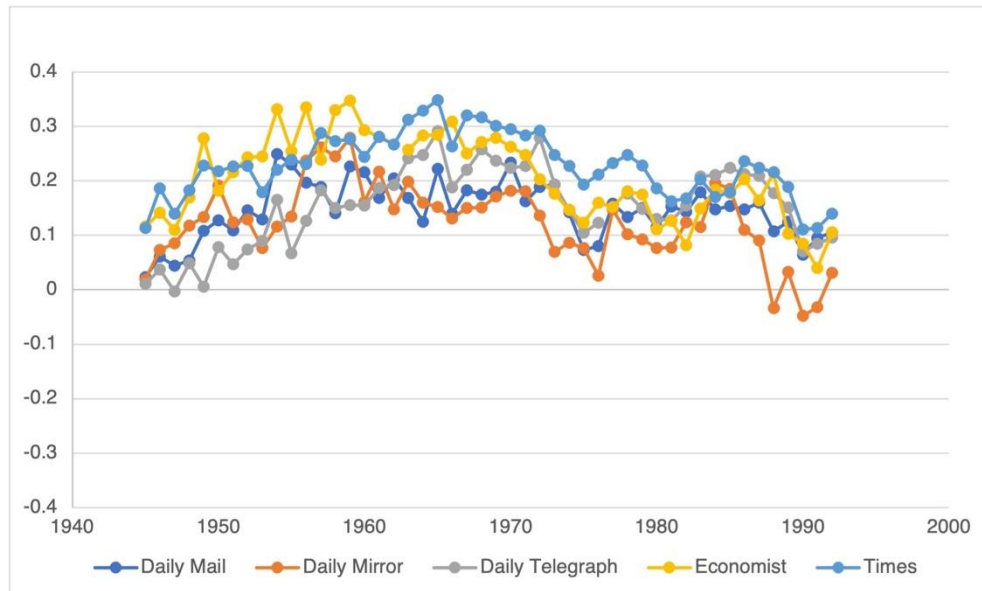
In addition, although this emphasis on popular opposition to tax had re-emerged since 1976, with a longer perspective it could be viewed as a revival of press discussions about attitudes to tax around 1950, rather than a new development. This impression is supported by a sentiment analysis of articles mentioning tax in several major newspapers, conducted using the Gale Digital Scholar Lab (the mean score of articles for each year is shown in figure 10).<sup>202</sup> It suggests that articles about tax became more positive through the 1950s, plateaued during the 1960s, and then became more negative again during the 1970s, but not, interestingly, in most cases quite returning to the levels of the 1950s. While coverage became more negative in the 1970s, therefore, this was not an unprecedented change; if anything, press coverage of tax seems generally to have been more negative in the late 1940s.

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Ferdinand Mount, 'Mrs Thatcher's Triumph', *Spectator*, 12 May 1979; 'Time to Get Moving', *Daily Express*, 16 May 1979; 'Mistress of Downing Street', *Economist*, 5 May 1979; Peter Pulzer, 'Why the Tories Could Still Be Vulnerable in 1984', *Financial Times*, 12 May 1979; Ferdinand Mount, 'The Waiting Is the Worst Part', *Spectator*, 26 May 1979. Left-leaning papers seemed, if anything, more eager to attribute the loss at least partially to tax. See: Anthony King, 'The People's Flag Has Turned Deepest Blue', *Observer*, 6 May 1979; 'The Spirit of '45, the Facts of '79', *Guardian*, 8 May 1979; 'The Choice Labour Faces: Learn, or Die', *New Statesman*, 11 May 1979; Williams, 'Why We Lost, How to Win', *Observer*, 13 May 1979; Christopher Price, 'Recovering the Doorstep Vote', *New Statesman*, 18 May 1979.

<sup>202</sup> Sentiment analysis is a natural language processing tool which gives each article a positive or negative score based on the number of words that appear from a set dictionary of words with primarily positive or negative associations. I analysed articles from the *Daily Mail*, *Daily Mirror*, *Daily Telegraph*, *Economist*, and *Times* using a search for articles with the word "tax\*" excluding "taxi" and a series of words/phrases that sampling suggested were primarily or exclusively related to reports on companies' stock issues, dividend releases etc. as they were making up a significant portion of the results returned and potentially skewing the findings — an article could be positive about a company's results without being positive about tax and vice versa. The words/phrases excluded were: "general meeting", "chairman", "director\*", "company results", "circular to shareholders", "pre-tax", "company news", "dividend\*". The mean score of the articles for each year is presented in figure 9. 'Gale Digital Scholar Lab', Gale Cengage, 2020, accessed on: 29 June at <https://www.gale.com/intl/primary-sources/digital-scholar-lab>.

**Figure 10. Sentiment analysis of articles referencing tax, mean yearly score 1945-92**



Source: 'Gale Digital Scholar Lab.' Gale Cengage, 2020. Accessed on: 29 June 2020 at <https://www.gale.com/intl/primary-sources/digital-scholar-lab>.

There were, however, a few new features compared to 1950. The idea that people had become more concerned about benefit 'scrounging' and tax avoidance/evasion had become more prevalent.<sup>203</sup> The tone of the papers commentary on tax avoidance and benefit fraud was markedly different; while avoidance and evasion were presented as natural responses to the tax system, and even examples of initiative and enterprise, benefit fraud was presented as a threat and a cause of negative attitudes to the tax and welfare system.<sup>204</sup> This clearly had a class dimension and

<sup>203</sup> See for example: Williams, 'Why We Lost, How to Win', *Observer*, 13 May 1979; Mount, 'What Do the Voters Want?', *Spectator*, 21 April 1979; Ferdinand Mount, 'Who Are the Ordinary People?', *Sunday Telegraph*, 22 April 1979; Mervyn King, 'Reality: A Charter for Avoidance', *New Statesman*, 13 April 1979.

<sup>204</sup> See for example: David Freud, 'A Guide to Underground Economics', *Financial Times*, 9 April 1979; Waterhouse, 'Her Moving Mantra', *Daily Mirror*, 23 April 1979. In this they were supported by Barry Bracewell-Milnes and the IEA in 1977: By Our Social Policy Correspondent, 'Evasion of Tax 'May Be Good' for Britain', *Times*, 25 April 1977. See also: Golding and Middleton, *Images of Welfare: Press and Public*

national journalists' income group — along with the fact that many were self-employed or did freelance work on the side, increasing their opportunities for avoidance — may have contributed to their more sympathetic portrayal of tax avoidance.<sup>205</sup>

The classing of press discussions about attitudes to tax had also changed even since 1976. Although few articles referenced specific groups in relation to attitudes to tax, where they did, opposition was by 1979 most often depicted as a specifically working-class phenomenon. A *Spectator* editorial argued, for example:

At any rate, working-class voters have perceived that taxes designed to soak the rich are dampening themselves, and many of them will vote accordingly next month.<sup>206</sup>

A couple of articles cited polling in support of this.<sup>207</sup> The *FT*, for example, reported that the IEA surveys on opting out of state welfare showed that those on lower incomes supported tax cuts more than those on higher incomes, suggesting that this vindicated the Conservative election strategy.<sup>208</sup> Given that only two articles were found, it seems possible, but unlikely, that this polling drove the changing class focus. Reports from predominantly working-class constituencies suggested that voters were not attracted by tax cuts as they earned too little to benefit, contradicting the assertions of opinion pieces and editorials, but this seemed to have little impact.<sup>209</sup>

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*Attitudes to Poverty.*

<sup>205</sup> See for example: Adam Raphael, 'Getting Down to Brass Tax', *Guardian* 17 December 1973; By a Staff Reporter, 'Government Stifling Personal Freedom, Sir Geoffrey Says', *Times*, 25 November 1974; Jonathan Hunt, 'World of Word-Spinners: Careers', *Observer* 19 August 1979; John Dale, 'Boom: Goes the Black Economy', *Observer*, 24 June 1979.

<sup>206</sup> 'Getting and Spending', *Spectator*, 21 April 1979.

<sup>207</sup> David Freud, 'Low-Paid Most in Favour of Tax Cuts', *Financial Times*, 26 April 1979; Renshaw, 'Last-Ditch Labour Bid to Save It', *Daily Express*, 22 April 1979.

<sup>208</sup> Freud, 'Low-Paid Most in Favour of Tax Cuts', *Financial Times*, 26 April 1979.

<sup>209</sup> Trevor Bates, 'Gentle Nudge Needed to Unseat Tribune', *Daily Telegraph*, 25 April 1979.

A common argument was that income tax now absorbed people so far down the income scale that cutting it was universally beneficial. The Conservative proposals were presented as tax cuts for everyone, even as the right-leaning papers specifically supported top rate cuts.<sup>210</sup>

Golding and Middleton's 1982 analysis suggested that the journalists they interviewed in the late 1970s believed they were representing popular attitudes in highlighting benefit fraud and arguing that spending needed to be restrained, but emphasised how little contact they actually had with people outside their immediate social circles.<sup>211</sup> They quoted one journalist as saying: 'I do talk to readers, that is my friends, MPs I meet, people I interview. I get a certain amount of sob-mail but mostly from professional letter-writers'.<sup>212</sup> If this was representative it potentially highlights again the importance of social contacts over more systematic evidence of popular attitudes to tax.

Where articles did discuss evidence for popular attitudes it was almost exclusively surveys.<sup>213</sup> Most reports focused on the 'most important issue' question, which generally showed taxation coming third or fourth, suggesting that taxes were actually less important to

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<sup>210</sup> See for example: Mount, 'Who Are the Ordinary People?', *Sunday Telegraph*, 22 April 1979; 'The Choice Is between ...', *Economist*, 14 April 1979.

<sup>211</sup> Golding and Middleton, *Images of Welfare: Press and Public Attitudes to Poverty*, 98-100, 147-149.

<sup>212</sup> *Ibid.*, 149.

<sup>213</sup> See for example: King, 'The People's Flag Has Turned Deepest Blue', *Observer*, 6 May 1979; King, 'Odds-on Tories - Don't Bet Heavily', *Observer*, 1 April 1979; Anthony King, 'Polls Dispute Tory Lead', *Observer*, 8 April 1979; Gordon Grieg, 'Tories Hold on to 6 Per Cent Lead', *Daily Mail*, 17 April 1979; Anthony Bevens, 'The Key to No10', *ibid.*, 25 April; Malcolm Rutherford, 'The Manifestos Compared', *Financial Times*, 14 April 1979; David Freud, 'Low-Paid Most in Favour of Tax Cuts', *ibid.*, 26 April.

respondents than they had been in 1970, although this was not discussed.<sup>214</sup> Barry Bracewell-Milnes mentioned the IEA polling in the *Telegraph*, stating:

Surveys of opinion conducted for the Institute of Economic Affairs over the past 15 years have consistently shown widespread support for large tax cuts combined with cuts in welfare benefits and services ...<sup>215</sup>

This seemed like a bit of a stretch. The surveys showed support for contracting out rising and support for increased taxes and spending falling, but the numbers selecting tax cuts and selective services were broadly constant at around 20 percent — not an insignificant number but far from a majority, and lower than the number of respondents selecting increased taxes and spending in every case apart from the respondents asked about education in 1978 (see fig. 3, p. 58).<sup>216</sup>

The only in-depth discussions of polling were the *FT* piece on the IEA survey, which emphasised working-class support for tax cuts, and a series of articles by Anthony King in the *Observer*.<sup>217</sup> King argued in

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<sup>214</sup> 'Who Swung Tory?', *Economist*, 12 May 1979; King, 'Polls Dispute Tory Lead', *Observer*, 8 April 1979; King, 'The People's Flag Has Turned Deepest Blue', *Observer*, 6 May 1979; Rutherford, 'The Manifestos Compared', *Financial Times*, 14 April 1979.

<sup>215</sup> Barry Bracewell-Milnes, 'Less Taxation Is What People Want - and What They Need', *Daily Telegraph*, 26 April 1979.

<sup>216</sup> 'Choice in Welfare: First Report on an Enquiry Conducted by Mass Observation into the Extent of Knowledge and Preference in State and Private Provision for Education, Health Services and Pensions', 44-49; Harris and Seldon, 'Choice in Welfare 1965: Second Report on an Enquiry Conducted by Mass-Observation into the Extent of Knowledge and Preference in State and Private Provision for Education, Health Services and Pensions', 50-56; Harris and Seldon, 'Choice in Welfare, 1970: Third Report on Knowledge and Preference in Education, Health Services and Pensions', 25-35; Harris and Seldon, 'Over-Ruled on Welfare: The Increasing Desire for Choice in Education and Medicine and Its Frustration by 'Representative' Government', 44-54.

<sup>217</sup> Freud, 'Low-Paid Most in Favour of Tax Cuts', *Financial Times*, 26 April 1979; King, 'The People's Flag Has Turned Deepest Blue', *Observer*, 6 May 1979; King, 'Odds-on Tories - Don't Bet Heavily', *Observer*, 1 April 1979; King, 'Polls Dispute Tory Lead', *Observer*, 8 April 1979. Anthony Stephen King (1934-2017) was a political scientist, author, and polling expert. Born and educated in Toronto he

one article, for example:

Perhaps most important, the Conservatives offer themselves as the party of tax cuts; and most people in Britain want to pay lower taxes ... A California-style Proposition 13 introduced in this country would probably win overwhelmingly.<sup>218</sup>

The image of popular attitudes presented by the surveys discussed, however, was mixed and at times contradictory. King also reported BBC and Gallup election day polling showing that 70 percent of respondents supported maintaining services over tax cuts, but, at the same time, that a majority were in favour of income tax cuts for the wealthy.<sup>219</sup> His conclusion was that they showed that Labour was conclusively out of touch with the electorate on many issues.<sup>220</sup> Some articles discussed polling around the 1979 election, but seemed perhaps to give more weight to findings suggesting support for tax cuts than those suggesting the opposite.

The reports of IEA polling were the only time think tanks were mentioned in the press in relation to popular attitudes to tax. Individuals like Samuel Brittan and Bracewell-Milnes had significant links within the Conservative party and research has emphasised how important their articles were in shifting political ideas about economics.<sup>221</sup> However, the article by Bracewell-Milnes above seems

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came to Britain in the mid 1950s to take up a Rhodes scholarship at Oxford. He moved to the University of Essex in 1966 where he remained until his death. From the 1960s he analysed opinion polls for the *Guardian* and *Daily Telegraph* and was the BBC election night analyst from 1983 to 2005. See: David McKie, 'Anthony King Obituary', *Guardian*, 15 January 2017; 'Professor Anthony King', *Times*, 13 January 2017.

<sup>218</sup> King, 'Odds-on Tories - Don't Bet Heavily', *Observer*, 1 April 1979.

<sup>219</sup> King, 'The People's Flag Has Turned Deepest Blue', *Observer*, 6 May 1979.

<sup>220</sup> *Ibid.*

<sup>221</sup> See for example: Cockett, *Thinking the Unthinkable: Think-Tanks and the Economic Counter-Revolution, 1931-1983*, particularly 185-188, 325; Middleton, 'Brittan on Britain: Decline, Declinism and the 'Traumas of the 1970s''; Middleton, 'Brittan on Britain: 'The Economic Contradictions of Democracy' Redux'; Parsons, *The Power of the Financial Press: Journalism and Economic Opinion in Britain and America*, 172-199; Stedman Jones, *Masters of the Universe: Hayek, Friedman,*

to have been the only one in which a journalist with links to right-wing think tanks made any comment about popular attitudes to tax. Four articles, including Bracewell-Milnes's, mentioned the Californian Proposition 13 referendum, but of those one argued that it would not be successful in the UK.<sup>222</sup> Although the visibility of the IEA and events in the USA seemed to have increased slightly by 1979, they still represented a tiny fraction of articles arguing that people were opposed to tax.

Press discussions about popular attitudes to tax had clearly changed significantly by the late 1970s. After the hiatus of the 1960s, by 1976 arguments about taxation being too high had returned to the levels previously seen in 1949-50. By the 1979 election representations of popular opposition to tax had also regained their 1950 heights. Two articles implied that opposition had increased in 1979, but not explicitly, and the vast majority of articles emphasised opposition without indicating that it had increased. In general, while there were new features of press discussions about attitudes to tax in the late 1970s, it did not appear to be a fundamentally distinct moment in press coverage; with a longer perspective the similarities with discussions in 1949-50 emerge at least as strongly.

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*and the Birth of Neoliberal Politics* 233-234; Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit*, 73-74.

<sup>222</sup> Williams, 'Why We Lost, How to Win', *Observer*, 13 May 1979; Anthony King, 'Odds-on Tories - Don't Bet Heavily', *ibid.*, 1 April; Bracewell-Milnes, 'Less Taxation Is What People Want - and What They Need', *Daily Telegraph*, 26 April 1979; Freud, 'Low-Paid Most in Favour of Tax Cuts', *Financial Times*, 26 April 1979. Proposition 13 passed in 1978, placing a cap on local property taxes in California. See: Brownlee, *Federal Taxation in America: A History*; Huret, *American Tax Resisters*; Martin, *The Permanent Tax Revolt: How the Property Tax Transformed American Politics*; Michelmore, *Tax and Spend: The Welfare State, Tax Politics, and the Limits of American Liberalism*; McCall, *The Undeserving Rich: American Beliefs About Inequality, Opportunity, and Redistribution*, 21-52.



Survey evidence about attitudes to tax was discussed in unprecedented detail around the 1979 election but in-depth discussion was still limited, and opposition was most often emphasised despite the surveys' mixed findings. The increase in income tax levels was frequently mentioned. However, unlike in politicians' discussions, declining income tax levels after 1977 do not seem to have blunted press criticism or emphasis on opposition. In contrast, opposition was far more of a feature in 1979 than 1976, perhaps suggesting it was not responding to tax levels or evidence of popular attitudes.

## **Conclusion**

There were some suggestions that individuals in the organisations studied thought, or at least stated, that popular opposition to tax had increased in the late 1970s. However, these comments were limited; most discussions were consistent with earlier ideas. Three Conservative statements asserted increased opposition in 1977, but apart from this their comments had not changed significantly. Conservative politicians and researchers were also not convinced that their tax policies were necessarily popular, or would be beneficial for them at the 1979 election. Labour politicians likewise implied, though less explicitly, that opposition had increased in two comments in 1975 and 1977. Their discussions also emphasised opposition more in 1977 than in the years before or after. However, again, the vast majority of Labour comments were consistent with earlier discussions and Labour politicians did not identify tax as the major issue either before or after the 1979 election either.

Civil servants seemed perhaps to have become more opposed to tax personally, but their comments about popular attitudes had not changed. Two CBI comments also suggested increasing opposition but others seemed unsure whether contemporary opposition was that widespread, even among their members. Although a few vocal members were communicating their opposition to contemporary tax levels, the CBI struggled to persuade the wider membership to engage with their opposition to tax changes and attempts to gauge opinion did not suggest widespread, or increasing, opposition. The TUC seemed to be communicating their members' opposition to the level of taxation, but also their support for spending and concern about prices, and did not assert that opposition had increased. It was in the press that the clearest change had occurred, with articles by 1979 emphasising opposition to tax to an extent last seen in 1950. A few articles implied that opposition might have increased but not explicitly and, in general, articles emphasised support for tax cuts without talking about how this might have changed.

This shift in press discussions might have been expected to influence political ideas about popular attitudes to tax. However, there is no direct evidence of it doing so; no references to the press were found in reference to attitudes to tax. The CBI's views were mentioned by Labour but did not seem to carry much weight. The TUC's preferences were far more important to the Labour government, but the TUC emphasised spending and prices as much as taxation. Think tanks were also a slightly larger, but still minimal, feature of conversations. Polling seems like it may have had an impact on Conservative ideas but the conclusions drawn from very similar survey findings in 1976 and 1978 were radically different, indicating

that another factor may have been important. Polling did not seem to be influential in the other organisations. The only issue regularly mentioned was the level of taxation and how it had changed due to fiscal drag. The fact that the Labour and Conservative emphasis on opposition to tax declined after 1977 also mapped the actual fall in effective income tax rates.

The late 1970s have been portrayed as the point when popular attitudes decisively broke from the post-war social contract and turned against high taxation and spending. It is possible to find a few comments supporting this theory in most of the organisations studied here, particularly around 1977. However, as a whole, their assertions about popular attitudes to tax were consistent with earlier discussions. Even in the press, where change was by far the most pronounced, the emphasis on popular opposition was not unprecedented — it had been at least as, if not more, significant in 1950. Any emphasis on opposition to tax seemed also to have declined by the 1979 election outside of the press, suggesting that for most of these organisations concern around 1977 may be best characterised as a short-term response to unprecedentedly high tax rates, rather than any belief that attitudes to tax had changed fundamentally.

## 7. The General Elections of 1987 and 1992

By 1987 the Conservatives, led by Margaret Thatcher, had completed two terms in office and implemented significant macroeconomic policy changes. The top rate of income tax was cut to 60p in 1979 and then 40p in 1988. The basic rate was cut progressively from 33p to 25p, and VAT was increased to 15 percent, meaning that revenue increasingly came from indirect rather than direct taxes. Corporation tax was also cut from 50 percent to 35 percent.<sup>1</sup> Although the tax structure was fundamentally changed, taxation was not reduced overall. Taxation actually rose as a proportion of GDP from 38.8 percent in 1979 to 39.3 percent in 1990; in 1981/2 it peaked at 43.7 percent.<sup>2</sup>

The first Thatcher government also experimented with using monetary policy as the primary tool of economic management. The Medium-Term Financial Strategy set ambitious targets for control of the money supply from 1980, marking a significant public shift away from Keynesian economic management.<sup>3</sup> In reality, this trend had quietly begun by the start of the 1970s and it was to be short lived.<sup>4</sup>

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<sup>1</sup> The small business rate was cut from 30 percent to 25 percent.

<sup>2</sup> Jackson and Saunders, 'Introduction: Varieties of Thatcherism', 15-16. VAT had been 12.5 percent on luxuries and 8 percent on other goods.

<sup>3</sup> Ibid., 5-6; Jim Tomlinson, 'Thatcher, Monetarism and the Politics of Inflation', *ibid.*; Steinmo, *Taxation and Democracy: Swedish, British and American Approaches to Financing the Modern State*, 171-173; Barry J. Eichengreen, *The European Economy since 1945: Coordinated Capitalism and Beyond*, STU - Student edition ed. (Princeton: Princeton University Press, 2007), 279-282.

<sup>4</sup> See for example: Clark and Dilnot, 'British Fiscal Policy since 1939'; Susan Howson, 'Money and Monetary Policy since 1945', *ibid.*; James, *International Monetary Cooperation since Bretton Woods*, 183-191; Middleton, *The British Economy since 1945: Engaging with the Debate*, 110-116; Needham, 'Britain's Money Supply Experiment, 1971-73'; Tomlinson, 'Thatcher, Monetarism and the

Between 1979 and 1981 the manufacturing sector contracted by 25 percent as a consequence of high interest rates, tight monetary policy, and a rising exchange rate. GDP fell by 2 percent in 1980 and another 1.2 percent in 1981. Unemployment rose from 1.3 million in 1979 to 3 million in 1983 and remained at that level until 1987. Inflation rose to 22 percent in 1979 and did not fall below its 1978 level until 1983.<sup>5</sup> Despite the recession (and concerns about the electoral impact) the 1981 budget increased taxes, contradicting Keynesian economic management.<sup>6</sup> This led to significant pressure on the government; 364 economists signed a letter criticising the budget and urging them to abandon monetarism. Although publicly the government insisted that they would not change course, they were in fact also using fiscal policy, even before the 1981 budget.<sup>7</sup>

The economy slowly started to improve; inflation fell from 18 percent in 1980 to 4.6 percent in 1983 and interest rates fell from 17 to 9 percent. This, in combination with the Falklands war, revived the

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Politics of Inflation', 63-65.

<sup>5</sup> Ben Jackson and Robert Saunders, 'Introduction: Varieties of Thatcherism', *ibid.*, 5-6.

<sup>6</sup> John Campbell, *Margaret Thatcher* (London: Pimlico, 2004), 107-108; John Hoskyns, *Just in Time: Inside the Thatcher Revolution* (London: Aurum, 2000), 253-281; D. J. Needham and A. Hotson, eds., *Expansionary Fiscal Contraction: The Thatcher Government's 1981 Budget in Perspective* (Cambridge: Cambridge University Press, 2014).

<sup>7</sup> Middleton, *The British Economy since 1945: Engaging with the Debate*, 110-116; Tomlinson, 'Thatcher, Monetarism and the Politics of Inflation'; Tomlinson, 'Tale of a Death Exaggerated: How Keynesian Policies Survived the 1970s'; Clark and Dilnot, 'British Fiscal Policy since 1939'; Susan Howson, 'Money and Monetary Policy since 1945', *ibid.*; Buggeln, 'Taxation in the 1980s: A Five-Country Comparison of Neo-Liberalism and Path Dependency', 107-108; Eichengreen, *The European Economy since 1945: Coordinated Capitalism and Beyond*, 279-282; Christopher Collins, 'The Origins of the Budget in 1980', in *Expansionary Fiscal Contraction: The Thatcher Government's 1981 Budget in Perspective*, ed. D. J. Needham and A. Hotson (Cambridge: Cambridge University Press, 2014); Robert Neild, 'The 1981 Statement by 364 Economists', *ibid.*, ed. Anthony Hotson and Duncan Needham; D. J. Needham, 'The 1981 Budget: 'A Dunkirk, Not an Alamein'', *ibid.*, ed. D. J. Needham and A. Hotson.

Conservative government's popularity. Their recovery was also assisted by Labour's split; the Social Democratic Party (SDP) was created in March 1981. Thatcher won by a landslide in 1983 with a majority of 144 seats, although the Conservative vote share fell slightly — from 44 percent in 1979 to 42.4 percent. Labour only narrowly beat the Liberal-SDP alliance, 27.6 percent to 25.4 percent, but with the electoral system this translated into 32 percent of seats for Labour and 3.5 percent for the Alliance.<sup>8</sup>

In their second term, the Thatcher government introduced the 'Right to Buy' scheme for council houses and privatised a number of nationalised industries. Privatisation and the windfall from North Sea oil helped to fund further cuts to direct taxes. The government also imposed caps on local taxes and metropolitan councils and, in 1986, significantly deregulated financial markets.<sup>9</sup> The failure of the 1984-5 miners' strike was a considerable political triumph for Thatcher but the government's approval ratings fell dramatically — from 42 percent at the beginning of the strike to 23 percent by August 1985.<sup>10</sup>

Nonetheless, the Conservatives won the 1987 election by another landslide, with 376 seats and 42.3 percent of the vote, giving them a majority of 102.<sup>11</sup> Butler and Kavanagh attributed this victory primarily to a strong economy and concerns about Labour's

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<sup>8</sup> Jackson and Saunders, 'Introduction: Varieties of Thatcherism', 6-7; Robert Skidelsky, *Thatcherism* (London: Chatto & Windus, 1988).

<sup>9</sup> Daunton, *Just Taxes*, 335-338; Jackson and Saunders, 'Introduction: Varieties of Thatcherism'.

<sup>10</sup> David Butler and Dennis Kavanagh, *The British General Election of 1987* (Basingstoke: Macmillan Press, 1999), 1-24; Jackson and Saunders, 'Introduction: Varieties of Thatcherism', 7-8, 15-16.

<sup>11</sup> Butler and Kavanagh, *The British General Election of 1987*, particularly 265; Jackson and Saunders, 'Introduction: Varieties of Thatcherism', 8-10. The electoral system gave them 57 percent of the seats for 42.3 percent of the vote.

economic competence, particularly among the 'new working class' who increasingly owned their own homes and held shares in privatised industries. Labour's attempt to head off Conservative attacks on tax by arguing that their programme could be paid for exclusively by reversing the Conservative cuts on the top 5 percent started to unravel under pressure late in the campaign.<sup>12</sup>

Conservative politicians and the right-leaning press attacked Labour for their tax and spending plans, aided by a vague manifesto and confused messaging about who, exactly, would face increased taxes if Labour won.<sup>13</sup>

The October 1987 stock market crash made the economic situation more difficult. Attempts at reflation provoked 5 percent growth in 1988 but also revived inflation; the RPI increased to 7.8 percent. Interest rates rose to 15 percent and growth slowed to 0.8 percent in 1990, before dropping into recession in 1991.<sup>14</sup>

The 1988 budget was criticised for favouring the wealthy at a point when social services were being cut.<sup>15</sup> The Conservatives' third term also, of course, saw the only tax revolt of the twentieth century in the UK. As a local rather than central tax, this chapter will not cover the poll tax, but it is an important background to all discussions about tax in this period. The poll tax was introduced to replace the rates in Scotland in 1989 and a year later in England and Wales. It was deeply unpopular and its abolition was announced in 1991.<sup>16</sup> It had

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<sup>12</sup> Sloman, 'Where's the Money Coming From?' Manifesto Costings and the Politics of Fiscal Credibility in UK General Elections, 1955–2019', 11.

<sup>13</sup> Butler and Kavanagh, *The British General Election of 1987*, 106, 185-186, 257-259, 265-278.

<sup>14</sup> Jackson and Saunders, 'Introduction: Varieties of Thatcherism', 8-10.

<sup>15</sup> Buggeln, 'Taxation in the 1980s: A Five-Country Comparison of Neo-Liberalism and Path Dependency', 108-109; Campbell, *Margaret Thatcher* 579-580.

<sup>16</sup> Butler, Adonis, and Travers, *Failure in British Government: The Politics of the Poll Tax*, 14-25, 126-136.

emerged as a potential policy in the early 1980s, perhaps at least partially as the result of work by three free-market academics at LSE, and was adopted as Conservative policy in 1985.<sup>17</sup>

On the question of how the government managed to introduce such an unpopular tax reform, Butler et al place some blame on the party's newfound confidence that they represented majority opinion. This was exemplified by Thatcher herself, who stated in one interview:

Deep in their instincts people find what I am saying and doing right ... And I know it is because it is the way I was brought up ... I sort of regard myself as a very normal, ordinary person with all the right instinctive antennae.<sup>18</sup>

They also argue that opinions expressed by Conservative activists and conference attendees came to be seen as a barometer of public opinion.<sup>19</sup> The studies group looking at poll tax commissioned no market research and no attempt was made to test public opinion until it was already in law.<sup>20</sup> Even as it unravelled, the poll tax's architects clung to the belief that there was widespread support for the idea that everyone should contribute to local services; Thatcher continued to insist, even several years later, that it would have been accepted given enough time.<sup>21</sup> In October 1990 the Conservatives lost a by-election in Eastbourne, traditionally one of their safest seats. Two weeks later Howe resigned, and the following day Heseltine announced his leadership bid. Thatcher was ousted in favour of Major in November 1990.<sup>22</sup>

For Labour, the 1979 election defeat exposed the widening divisions

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<sup>17</sup> *Ibid.*, 30-32, 70-87. The academics were Christopher Foster, Richard Jackman, and Morris Perlman.

<sup>18</sup> *Ibid.*, 252-253.

<sup>19</sup> *Ibid.*, 246-253.

<sup>20</sup> *Ibid.*, 126-129.

<sup>21</sup> *Ibid.*, 254.

<sup>22</sup> *Ibid.*, 154-170.



between left and right. The power of the left had increased when Michael Foot was elected leader, prompting key revisionist MPs to form the SDP in 1981. However, Neil Kinnock took over the leadership after Labour's 1983 election defeat and tried to regain lost voters by distancing the party from the unions and adopting policies to appeal to more affluent voters. In part this strategy was based on the increased use of opinion polling and PR to target voters.<sup>23</sup> This seems to have cemented the idea that voters saw Labour as out of touch with their concerns; the Strategic Research Group consultancy presented findings of focus group research in November 1985, which highlighted the apparent disparity between popular attitudes and a party associated with high tax, nationalisation and minority rights.<sup>24</sup>

These trends only intensified after the 1987 election, which despite defeat was seen as a success for this PR-focused strategy.<sup>25</sup>

Kinnock launched a policy review, which recommended that the party focus their efforts on attracting floating voters and suggested that people saw Labour as outdated, too closely linked to the unions, and associated with the undeserving poor rather than aspiring voters.<sup>26</sup>

This argument was widely accepted despite opposition from some on the left.<sup>27</sup> Research by Sanders does seem to suggest that Labour's

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<sup>23</sup> Wring, *The Politics of Marketing the Labour Party*, 81-83; Fielding, *The Labour Party: Continuity and Change in the Making of 'New' Labour*, 24-26, 45-47, 95-96.

<sup>24</sup> Gould, 'Why Labour Won', 50-54; Wring, *The Politics of Marketing the Labour Party*, 89-92.

<sup>25</sup> Labour Party, 'Meet the Challenge, Make the Change: A New Agenda for Britain; Final Report of Labour's Policy Review for the 1990s', (London: Labour Party, 1989); Fielding, *The Labour Party: Continuity and Change in the Making of 'New' Labour*, 72-72.

<sup>26</sup> Labour Party, 'Meet the Challenge, Make the Change: A New Agenda for Britain; Final Report of Labour's Policy Review for the 1990s'; Fielding, *The Labour Party: Continuity and Change in the Making of 'New' Labour*, 72-72.

<sup>27</sup> Wring, *The Politics of Marketing the Labour Party*, 101-109.

ratings improved after the review.<sup>28</sup> This revival of Labour's fortunes coincided with the low point of Conservative party popularity amid the poll tax and the 1990-1 recession. However, it was still not enough for Labour to win the 1992 election.

The Conservative campaign focused heavily on Labour's tax policies. They had launched their 'tax bombshell' advertising campaign in January 1992, highlighting the amount of extra tax they said the average family would have to pay under Labour (see image 8).<sup>29</sup> This temporarily reduced Labour's polling numbers, although they recovered when the economy went into recession again in February. The 1992 budget, which introduced a new 20p rate of tax, did not significantly improve Conservative polling either. However, in November 1991 61 percent of respondents thought that Labour would increase taxes. This rose to 80 percent during the campaign, settling by the end at around 75 percent.<sup>30</sup> The right-leaning papers also focused heavily on Labour's tax and spending plans.<sup>31</sup> John Smith, Labour's shadow chancellor, published a shadow budget which suggested that Labour would increase direct taxation and national insurance contributions for the better-off but would not increase taxation for 80 percent of the population. This decision came in for significant criticism in Labour election post-mortems.<sup>32</sup>

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<sup>28</sup> Sanders, 'Why the Conservative Party Won - Again', 180-182.

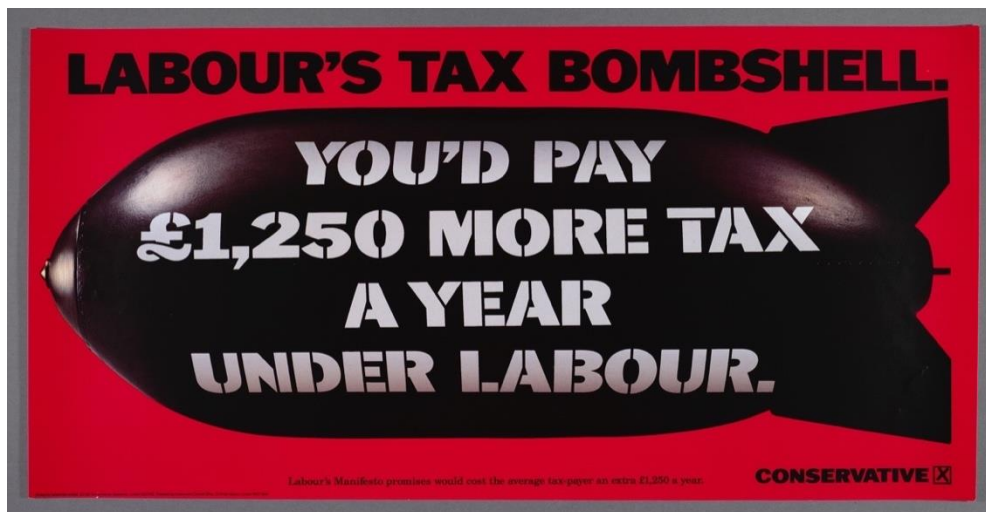
<sup>29</sup> David Butler and Dennis Kavanagh, *The British General Election of 1992* (Basingstoke: Macmillan Press, 1999), 84-85; Davies and Sloman, 'Fiscal Promises: Tax and Spending in British General Elections since 1964', 131-132; Denver, 'The Government That Could Do No Right', 22-24.

<sup>30</sup> Butler and Kavanagh, *The British General Election of 1992* 89-96.

<sup>31</sup> *Ibid.*, 198-201; Davies and Sloman, 'Fiscal Promises: Tax and Spending in British General Elections since 1964', 130-131.

<sup>32</sup> Butler and Kavanagh, *The British General Election of 1992* 90-95; Denver, 'The Government That Could Do No Right'.

**Image 8: Conservative election poster, 1992**



Source: Oxford, Bodleian Library POSTER 1992-15: <https://digital.bodleian.ox.ac.uk/objects/fd04625a-0532-44ef-9117-14c207882a5b>.

Academics have debated whether tax was actually the cause of Labour's defeat.<sup>33</sup> Kinnock's unpopularity was a potential factor, and Labour's campaign had scored a few 'own goals'.<sup>34</sup> It has been suggested that voters were lying to pollsters about supporting increased taxation and spending. Heath and Clifford's analysis suggested that this was possible but that the numbers of people involved would have been very small, and it was unlikely to have been a major factor.<sup>35</sup> Heath, Jowell, and Curtice point out that 53 percent of the electorate voted for Labour or the Liberal Democrats,

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<sup>33</sup> Sanders, 'Why the Conservative Party Won - Again'; Scammell, *Designer Politics: How Elections Are Won*, 261-263; Seyd, 'Tony Blair and New Labour', 50-51. See also: Dauntton, *Just Taxes*, 3-4; Davies and Sloman, 'Fiscal Promises: Tax and Spending in British General Elections since 1964', 131-132; Coates, *Prolonged Labour: The Slow Birth of New Labour Britain*, 4-5; Denver, 'The Government That Could Do No Right'; Anthony King, 'Why Labour Won - at Last', *ibid.*; Sloman, 'Short 'Where's the Money Coming From?': Tracing the History of Manifesto Costings in UK Elections, 1955-2019', 14-15; Wring, *The Politics of Marketing the Labour Party*, 113-115.

<sup>34</sup> Seyd, 'Tony Blair and New Labour', 50-51.

<sup>35</sup> Peter Clifford and Anthony Heath, 'The Election Campaign', in *Labour's Last Chance?: The 1992 Election and Beyond* ed. Anthony Heath, et al. (Aldershot: Dartmouth, 1994), 12-14.

both parties promising to raise taxes, as against 43 percent for the Conservatives. They, along with others, suggest that tax was part of a wider attack on Labour's economic performance, and that the issue was primarily one of perceptions of economic competence.<sup>36</sup> However, although other issues were likely to have been more important, prominent Labour politicians identified tax as the key cause of their defeat. Philip Gould, who was strategy and polling adviser to Tony Blair from 1994, stated in his autobiography that tax 'was a fetish for us. We were certain that we had lost elections in the past partly because of tax, and we were determined not to let it happen again this time'.<sup>37</sup>

This chapter will look at whether ideas about popular attitudes to tax had changed around the 1987, and, for the Labour party, civil service, and press, the 1992 election. Unfortunately, thirty-year closure rules prevent this analysis being extended to all the organisations studied here. Archival access issues due to the Covid-19 pandemic also mean that the CBI analysis should be treated as provisional. Enough material is available, however, to suggest that in the run-up to the 1992 election there was not a widespread belief that attitudes to tax had radically changed — with the exception of the press, in which a new and specific historical story about popular attitudes to tax had appeared.

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<sup>36</sup> Ibid.; Anthony Heath, Roger Jowell, and John Curtice, 'Can Labour Win?', *ibid.* See also: Davies and Sloman, 'Fiscal Promises: Tax and Spending in British General Elections since 1964', 131-132; Radice, *Southern Discomfort*; Sanders, 'Why the Conservative Party Won - Again'; Wring, *The Politics of Marketing the Labour Party*, 124-131.

<sup>37</sup> Gould, 'Why Labour Won', 7.

## The Conservative party

Eight years in government did not appear to have changed Conservative ideas about popular attitudes to tax. Conservative politicians still clearly believed that there was opposition to tax, despite their far-reaching changes to the system.<sup>38</sup> Nigel Forman, for example, argued in a 1986 memo about the manifesto that:

Many people criticise or resent both the structure and the incidence of income tax in this country notwithstanding the significant reductions which we have been able to make in both the standard rate and the higher rates.<sup>39</sup>

He suggested that simplifying and cutting income tax would be 'electorally beneficial'.<sup>40</sup> At a meeting of the Economic Policy Committee in October 1986, attended by the chancellor, Nigel Lawson, Major, Cropper, and others, Forman also advocated cutting income tax significantly by abolishing various tax allowances that

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<sup>38</sup> See for example: Nigel Forman, 'Income Tax Reform, 2 December 1986', CRD 4/4/189, (Conservative Party Archive, Oxford, Bodleian Library), 1986; 'Economic Policy Group: Minutes of 3rd Meeting, Held on 15th October 1986', CRD 4/4/190, (Conservative Party Archive, Oxford, Bodleian Library), 1986; 'Economic Policy Group: Supplementary Minutes of 3rd Meeting, 15th October 1986', CRD 4/4/190, (Conservative Party Archive, Oxford, Bodleian Library), 1986; 'Managing the Economy: Report of a Policy Group, Autumn 1986', THCR 2/7/5/49, (The Papers of Baroness Thatcher LG OM FRS THCR, Churchill Archives Centre, Cambridge), 1986; Norman Blackwell and J O'Sullivan. 'NHS - the Way Forward, 11 August 1987', The National Archives (TNA) PREM 19/2334, 1987.

<sup>39</sup> Forman, 'Income Tax Reform, 2 December 1986', CRD 4/4/189, Conservative Party Archive, 1986. (Francis) Nigel Forman (1943-2017) was a One Nation Conservative politician. After Oxford he spent a year at the CBI in 1970 before joining the CRD, where from 1975 he was assistant director. He unsuccessfully contested Coventry North-East in 1974 but was elected MP for Carshalton in 1976 which he held until he was defeated at the 1997 election. Forman was critical of some of Thatcher's policies which prompted several attempts by his constituency party to remove him. However, in 1979 Forman became parliamentary private secretary to the Foreign Secretary and then in 1987 to Nigel Lawson at the Treasury, where he remained until Lawson's resignation in 1989. He briefly became parliamentary under-secretary for education in 1992 but resigned the same year for personal reasons. See: 'Nigel Forman', *Times*, 5 July 2017; 'Nigel Forman', *Daily Telegraph*, 1 June 2017.

<sup>40</sup> Forman, 'Income Tax Reform, 2 December 1986', CRD 4/4/189, Conservative Party Archive, 1986.

primarily benefited the wealthy. It was agreed that this was attractive but the attendees disagreed about whether income tax cuts would be enough to quell the backlash from wealthy taxpayers.<sup>41</sup>

Even so, Conservative politicians did not assume that popular support for tax cuts precluded support for services or concerns about fairness.<sup>42</sup> At the same October 1986 EPC meeting Major agreed with Howell that they had not won the argument on why tax cuts were good economically and stated that the 'public' thought tax cuts benefited 'only the rich'. The attendees also agreed that the manifesto should only include proposals for basic rate cuts, as these would benefit everyone, and that it was essential that they 'sell tax cuts as the way of achieving more jobs'.<sup>43</sup> A 1986 report on public spending suggested that if they introduced compulsory insurance there would be 'inescapable' pressure to relate premiums to income as they would be viewed as a tax. It further argued that people

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<sup>41</sup> 'Economic Policy Group: Minutes of 3rd Meeting, Held on 15th October 1986', CRD 4/4/190, Conservative Party Archive, 1986; 'Economic Policy Group: Supplementary Minutes of 3rd Meeting, 15th October 1986', CRD 4/4/190, Conservative Party Archive, 1986.

<sup>42</sup> See for example: 'Policy Group - Initial Discussion Paper on Public Expenditure', CRD 4/4/189, (Conservative Party Archive, Oxford, Bodleian Library), 1986; 'Economic Policy Group: Minutes of 3rd Meeting, Held on 15th October 1986', CRD 4/4/190, Conservative Party Archive, 1986; 'Economic Policy Group: Supplementary Minutes of 3rd Meeting, 15th October 1986', CRD 4/4/190, Conservative Party Archive, 1986; 'Memorandum from Robin Harris to Margaret Thatcher, 14 January 1987', THCR 2/7/5/7, (The Papers of Baroness Thatcher LG OM FRS THCR, Churchill Archives Centre, Cambridge), 1987. Blackwell and O'Sullivan. 'NHS - the Way Forward, 11 August 1987', PREM 19/2334, 1987; 'Memorandum from Nigel Lawson to Margaret Thatcher, 2 September 1987'. The National Archives (TNA) PREM 19/2947, 1987; 'Memorandum from Nigel Lawson (Signed by Moira Wallance in His Absence) to Margaret Thatcher, 22 April 1988'. The National Archives (TNA) PREM 19/2337, 1988; 'Memorandum from Nigel Lawson (Signed by Moira Wallance in His Absence) to Margaret Thatcher, 3 June 1988'. The National Archives (TNA) PREM 19/2339, 1988.

<sup>43</sup> 'Economic Policy Group: Minutes of 3rd Meeting, Held on 15th October 1986', CRD 4/4/190, Conservative Party Archive, 1986; 'Economic Policy Group: Supplementary Minutes of 3rd Meeting, 15th October 1986', CRD 4/4/190, Conservative Party Archive, 1986.

wanted higher spending as incomes rose and that spending cuts would be unpopular. Interestingly, its strategy for combatting this rested on promoting cynicism about those advocating higher spending:

We need to generate a climate of opinion such that when any public sector interest group (or private sector subsidy hunter) plucks at our heart strings to plead for more 'resources' the immediate reaction is "well they would say that wouldn't they" and "what's in it for them".<sup>44</sup>

That all these ideas could coexist was evidenced by a 1986 report titled *Managing the Economy*, the result of a policy group that included Lawson, Howell, Major, Cropper and others. It suggested:

Although the upper income groups, who are often the most articulate, may not feel a pressing need for further tax cuts, there is considerable pressure further down the scale from lower income groups who find tax deductions at current rates leave them with barely enough to meet their needs. These are the crucial swing voters.<sup>45</sup>

However, it went on to argue that there was a 'natural desire for, and willingness to finance, improving standards of provision as incomes rise'. It also, again, recommended focusing on basic rate cuts in the election as that 'makes it clear that everyone will benefit, not just the rich'.<sup>46</sup> Robin Harris, then Director of the Conservative Research Department, wrote a memo to Thatcher in January 1987 criticising the report as politically naive and based on the unevidenced assumption that people associated the Conservatives with tax cuts.<sup>47</sup>

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<sup>44</sup> 'Policy Group - Initial Discussion Paper on Public Expenditure', CRD 4/4/189, Conservative Party Archive, 1986.

<sup>45</sup> 'Managing the Economy: Report of a Policy Group, Autumn 1986', THCR 2/7/5/49, The Papers of Baroness Thatcher LG OM FRS THCR, 1986.

<sup>46</sup> Ibid.

<sup>47</sup> 'Memorandum from Robin Harris to Margaret Thatcher, 14 January 1987', THCR 2/7/5/7, The Papers of Baroness Thatcher LG OM FRS THCR, 1987. Robin Harris joined the CRD in 1978 and was a special adviser to the Treasury (1981-83) and the Home Office (1983-85) before becoming CRD director in 1985. He left the CRD to join the Number Ten Policy Unit in 1989, leaving with Thatcher in 1990. See: 'Robin Harris, 1985-1988', CRD D/10, (Conservative Party Archive, Oxford, Bodleian Library), 1985-1988; 'Robin Harris: Biography', Penguin, 2020, accessed on: 9 December at <https://www.penguin.co.uk/authors/1052128/robin->

Harris could have been frustrated because the policy group was stepping on the CRD's toes. However, alone among the comments found he supported his arguments with survey evidence:

The Party's Summer Survey (July 1986) showed that as many people believed that Labour would cut taxes as that the Conservatives would do so. It is also true (see attached - appendix B) that the opinion polls consistently show that people say (whether honestly or not) that they would prefer increased public spending to lower taxes. Similarly, Keith Britto has confirmed to me that he knows of no evidence to suggest that the C1/C2 group are more in favour of tax cuts than others. Our argument, therefore, should not be that lower taxes are more important than public services but rather that lower taxes and better services, because of a healthy growing Conservative economy, are now possible - something which our opponents would reverse.<sup>48</sup>

Clearly, evidence was available. Norman Tebbit circulated some general survey findings in December 1986 (which it seems Harris may have drawn on) stating that he had been using them often in strategy group discussions. The results suggested that 46 percent of respondents thought taxes had fallen but 41 percent thought they had not; that more respondents trusted Labour to cut taxes than the Conservatives; and that 26 percent of respondents thought cutting taxes was important.<sup>49</sup> This last number was actually significantly higher than the numbers saying tax was important in other polls conducted for the Conservatives around this time, if it was mentioned

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[harris.html?tab=penguin-biography](#).

<sup>48</sup> 'Memorandum from Robin Harris to Margaret Thatcher, 14 January 1987', THCR 2/7/5/7, The Papers of Baroness Thatcher LG OM FRS THCR, 1987.

<sup>49</sup> Norman Tebbit, 'Public Opinion - Problems and Opportunities, December 1986', CRD 4/30/7/8, (Conservative Party Archive, Oxford, Bodleian Library), 1986. Norman Beresford Tebbit (1931-) worked as an airline pilot and trade union official before being elected Conservative MP for Epping in 1970 and then Chingford in 1974, which he held until he moved to the Lords in 1992. Tebbit was close to Margaret Thatcher, who made him secretary of state for employment in 1981. In 1983 he became secretary of state for trade and industry and then party chairman in 1985. He retired from government in 1987 to care for his wife who had been injured in the 1984 IRA Brighton Grand Hotel bombing. See: Dennis Kavanagh and Christopher Riches, 'Tebbit, Norman Beresford', in *A Dictionary of Political Biography* (Oxford: Oxford University Press, 2013).



at all.<sup>50</sup> Focus group research commissioned in 1985 to find a theme for the party going into the 1990s also found tax was a very minor issue. The Conservative voter groups hardly mentioned tax, and in one case were quite in favour of tax increases to pay for better services. Floating voter groups displayed a general preference for tax cuts but also supported increased indirect taxes on luxuries and imports, and were again concerned about services.<sup>51</sup> Polling after the 1988 budget similarly suggested Conservative politicians were right to be concerned about perceptions of fairness. MORI found that although 60 percent of respondents supported reducing the basic rate of income tax, 33 percent opposed it, and 63 percent disapproved of cutting the top rate of tax to 40 percent, while only 27 percent approved. Gallup found 28 percent of respondents thought the budget was 'fair', the worst rating since 1981.<sup>52</sup>

It is not clear, however, what impact these findings had. In a discussion about the results circulated by Tebbit, the strategy group recognised that they needed to do more to convince voters that they would cut taxes, but agreed to attack Labour as being too left wing and union dominated with policies that would lead to higher taxation and inflation — hardly a shift from earlier tactics.<sup>53</sup> Nobody apart from

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<sup>50</sup> See for example: Harris Research Centre, 'Communication Theme Research, September 1985', CCO 180/4/3/1, (Conservative Party Archive, Oxford, Bodleian Library), 1985; Robin Harris, 'Speaking Note Strategy Group - Monday 15th December 1986', CRD 4/30/7/8, (Conservative Party Archive, Oxford, Bodleian Library), 1986; Harris Research Centre, 'A Summary Report of Private Polling Carried out for Conservative Central Office During the 1987 General Election, July 1987', CCO 180/11/9/1, (Conservative Party Archive, Oxford, Bodleian Library), 1987.

<sup>51</sup> Harris Research Centre, 'Communication Theme Research, September 1985', CCO 180/4/3/1, Conservative Party Archive, 1985.

<sup>52</sup> 'Monthly Polling Review, March 1988', THCR 2/6/4/82, (The Papers of Baroness Thatcher LG OM FRS THCR, Churchill Archives Centre, Cambridge), 1988.

<sup>53</sup> 'Minutes of the Strategy Group Tenth Meeting: Monday 15th December 1986', CRD 4/30/7/6, (Conservative Party Archive, Oxford, Bodleian Library), 1986.

Harris seems to have mentioned the findings that people preferred spending increases to tax cuts, and even he expressed some scepticism.<sup>54</sup> Butler and Adonis, in their study of the poll tax, suggested that Conservative politicians believed they knew what popular attitudes were in this period, without feeling the need for empirical evidence (Thatcher reportedly once asserted that ‘every citizen aspired to a conservatory’).<sup>55</sup> Conservative opinion research seems to have suggested that tax was not a particularly important issue to voters and that not all of their tax cuts were popular because some were seen as unfair. This was not far removed from the ideas of popular attitudes expressed by Conservative politicians, but evidence was rarely explicitly referenced.

Think tanks appeared occasionally in these discussions.<sup>56</sup> Both Norman Lamont and Lawson, for example, picked up an Adam Smith report about the Laffer curve in late 1986 and early 1987.<sup>57</sup> However,

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<sup>54</sup> ‘Memorandum from Keith Britto to Robin Harris, 13 January 1987’, THCR 2/7/5/7, (The Papers of Baroness Thatcher LG OM FRS THCR, Churchill Archives Centre, Cambridge), 1987; ‘Memorandum from Robin Harris to Margaret Thatcher, 14 January 1987’, THCR 2/7/5/7, The Papers of Baroness Thatcher LG OM FRS THCR, 1987.

<sup>55</sup> Campbell, *Margaret Thatcher* 248; Butler, Adonis, and Travers, *Failure in British Government: The Politics of the Poll Tax*, 246-253.

<sup>56</sup> ‘Memorandum from Norman Lamont to Nigel Lawson, 22 August 1986’. The National Archives (TNA) T 470/365, 1986; ‘Memorandum from A W Kuczys to C Scholar, 10 December 1986’. The National Archives (TNA) T 470/385, 1986; ‘Memorandum from Ian Scotter to C Scholar, 7 January 1987’. The National Archives (TNA) T 470/378, 1987; ‘Letter from Kenneth Baker to Nigel Lawson, 30 September 1988’. The National Archives (TNA) PREM 19/2947, 1988.

<sup>57</sup> ‘Memorandum from A W Kuczys to C Scholar, 10 December 1986’. T 470/385, 1986; ‘Memorandum from Ian Scotter to C Scholar, 7 January 1987’. T 470/378, 1987. Norman Lamont, Lord Lamont of Lerwick (1942-) was chancellor of the exchequer from 1990 to 1993. After completing his degree at Cambridge he worked in the CRD and as a merchant banker. He was elected MP for Kingston-upon-Thames in 1972. Lamont was financial secretary to the Treasury from 1986 to 1989 when he became chief secretary. In 1990 he was promoted to chancellor. Britain was forced out of the European exchange rate mechanism in September 1992 and in 1993 he was offered an alternative post, which he declined, and left the government. See: Kavanagh and Riches, ‘Lamont, Norman’; ‘Lord Lamont of

think tanks do not seem to have either participated, or featured, in discussions about popular attitudes to tax. More influential, perhaps, were discussions about tax reform in the United States, which was referenced numerous times in 1986.<sup>58</sup> The *Managing the Economy* report stated, for example, that there were 'both social and political limits to the extent to which the level of benefits can be altered' but continued:

There is much to be learned from experience in the US and elsewhere. The initial uproar over curtailment of certain welfare benefits proved remarkably shortlived in the US and predicted horror stories failed to materialise.<sup>59</sup>

In the October 1986 policy group meeting Peter Hordern also suggested that Reagan's policies showed that tax reform was possible if it was part of a package that was fair and had cuts for low earners. However, Lawson argued that tax reform in America 'should not allow us to believe that tax reform was necessarily popular'.<sup>60</sup> The American tax changes seem to have captured the attention of Conservative politicians for a brief period in late 1986, more visibly than think tanks, but it was not clear that they changed Conservative ideas about popular attitudes to tax.

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Lerwick', MPs and Lords, UK Parliament, 2021, accessed on: 25 February at <https://members.parliament.uk/member/895/career>.

<sup>58</sup> See for example: Nigel Forman, 'Some Thoughts on Personal Ownership and Personal Taxation, 8 September 1986', CRD 4/4/189, (Conservative Party Archive, Oxford, Bodleian Library), 1986; Peter Cropper, '1986 Policy Group - Managing the Economy, Taxation, 9 October 1986', CRD 4/4/189, (Conservative Party Archive, Oxford, Bodleian Library), 1986; 'Economic Policy Group: Minutes of 3rd Meeting, Held on 15th October 1986', CRD 4/4/190, Conservative Party Archive, 1986; 'Economic Policy Group: Supplementary Minutes of 3rd Meeting, 15th October 1986', CRD 4/4/190, Conservative Party Archive, 1986; 'Memorandum from M Haigh to Hutson, 21 October 1986'. The National Archives (TNA) T 470/385, 1986; 'Managing the Economy: Report of a Policy Group, Autumn 1986', THCR 2/7/5/49, The Papers of Baroness Thatcher LG OM FRS THCR, 1986.

<sup>59</sup> 'Managing the Economy: Report of a Policy Group, Autumn 1986', THCR 2/7/5/49, The Papers of Baroness Thatcher LG OM FRS THCR, 1986.

<sup>60</sup> 'Economic Policy Group: Supplementary Minutes of 3rd Meeting, 15th October 1986', CRD 4/4/190, Conservative Party Archive, 1986.

In fact, Conservative ideas about popular attitudes to tax did not seem to have changed significantly after eight years in government. Conservative politicians and advisers still assumed opposition to tax, despite the tax changes that they had instituted. However, as previously, this was tempered by the knowledge that spending was equally, if not more, popular and perceptions of fairness were important. The evidence in circulation suggested that tax cuts were popular but not a major issue and that voters were no longer entirely sure that the Conservatives were more likely to cut taxes than Labour. However, although broadly in line with Conservative discussions, these findings were very rarely discussed. Reagan's tax reforms briefly sparked interest, but it is not clear that they had any significant impact on ideas about popular attitudes. Conservative conversations about popular attitudes to tax around the 1987 election were broadly consistent with earlier ideas, and for the most part just as insular.

### **The civil service**

Perhaps unsurprisingly, civil service discussions about popular attitudes to tax around the 1987 election seemed similar to those of the Conservative government they were working with, although perhaps less extensive. Some comments assumed popular opposition to tax.<sup>61</sup> Treasury official Rachel Lomax wrote in

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<sup>61</sup> See for example: 'Memorandum from B A Mace to R A Blythe and Nigel Lawson, 1 February 1985'. The National Archives (TNA) T 470/315, 1985; 'Memorandum from R A Blythe to Isaax, Chairman, and Nigel Lawson, 19 December 1985'. The National Archives (TNA) T 470/323, 1985; 'Memorandum from R Lomax to C Scholar, 13 November 1986'. The National Archives (TNA) T 470/378, 1986; 'Tax Issues, 1986'. The National Archives (TNA) T 432/540, 1986; 'Memorandum from I Scotter to Ryding, 3 April 1987'. The National Archives (TNA) T 470/420, 1987; 'Memorandum from Robin Butler to Margaret Thatcher, 16 February 1988'. The

November 1986, for example:

Anything we do this year, especially in the financial area, which is unpopular or controversial even if it is of rather limited effect, risks stirring up the special interest lobbies. This strikes me as very dangerous in an Election year.<sup>62</sup>

A 1986 Treasury note also suggested that integrating capital gains with income and corporate taxes would be difficult because of the hit to higher-rate taxpayers.<sup>63</sup>

However, other comments highlighted the importance of fairness, in particular.<sup>64</sup> A 1985 Treasury memo stated that they presumed that the government would not wish to make a significantly larger increase to the higher rate threshold than to personal allowances because 'To do so could create problems of presentation for the overall balance of the income tax component of the Budget'.<sup>65</sup> IR officials similarly questioned CBI representatives in November 1986 as to how they could justify only increasing thresholds in line with inflation when managerial salaries were increasing.<sup>66</sup> In July 1987 a Treasury official responded to a draft of a press release on tax and benefit statistics by stating that it almost invited "Poor are getting poorer" headlines' and asked whether they could be 'less provocative'.<sup>67</sup> Officials' ideas about popular attitudes to tax around

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National Archives (TNA) PREM 19/2080, 1988.

<sup>62</sup> 'Memorandum from R Lomax to C Scholar, 13 November 1986'. T 470/378, 1986.

<sup>63</sup> 'Tax Issues, 1986'. T 432/540, 1986.

<sup>64</sup> See for example: 'Memorandum from B A Mace to R A Blythe and Nigel Lawson, 1 February 1985'. T 470/315, 1985; 'Tax Issues, 1986'. T 432/540, 1986; 'Note of Meeting with the Inland Revenue, 17 November 1986', MSS.200/C Dec 1996/7900, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1986; 'Memorandum from I Scotter to Church, 17 July 1987'. The National Archives (TNA) T 470/420, 1987.

<sup>65</sup> 'Memorandum from B A Mace to R A Blythe and Nigel Lawson, 1 February 1985'. T 470/315, 1985.

<sup>66</sup> 'Note of Meeting with the Inland Revenue, 17 November 1986', MSS.200/C Dec 1996/7900, Confederation of British Industry Archive, 1986.

<sup>67</sup> 'Memorandum from I Scotter to Church, 17 July 1987'. T 470/420, 1987.

1987 appear, like Conservative politicians', not to have changed significantly; while they assumed popular opposition to tax, they also emphasised that perceptions of fairness would be crucial to how tax changes were received.

Officials seemed slightly more focused on the popularity of tax cuts in 1992, but this was perhaps unsurprising given that they were preparing a budget that would immediately precede an election. Treasury officials wrote a series of memos in January 1992 on what they thought the pre-election budget should do. Almost all proposed doing very little, but some suggested what one official called 'something to produce a warm glow with the voters'.<sup>68</sup> The same official argued against increasing VAT and even for cutting it, 'especially if popularity was a consideration'.<sup>69</sup> Treasury economic advisor Michael Kell stated that if the election was further away they would increase fuel and tobacco duties but 'for fear of Sun headlines' would just index all duties.<sup>70</sup> IR official Tony Orhnial similarly stated that he would freeze the inheritance tax threshold because he 'wouldn't have the balls to lower it' and proposed indexing fuel and alcohol duties because 'lots of voters would say "Phew, it could have been worse"'.<sup>71</sup>

There were, however, again some references to fairness and, in this

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<sup>68</sup> 'Memorandum from Mark Minford to Robert Culpin, 9 January 1992'. The National Archives (TNA) T 604/988, 1992. See also: 'Memorandum from R A D Price to Robert Culpin, 9 January 1992'. The National Archives (TNA) T 604/988, 1992.

<sup>69</sup> 'Memorandum from Mark Minford to Robert Culpin, 9 January 1992'. T 604/988, 1992.

<sup>70</sup> 'Memorandum from M S Kell to Robert Culpin, 9 January 1992'. The National Archives (TNA) T 604/988, 1992.

<sup>71</sup> 'Memorandum from Tony Orhnial to Robert Culpin, 8 January 1992'. The National Archives (TNA) T 604/988, 1992.

instance, economic management as well. Two of the memos suggested presenting a refusal to cut taxes as prudent economic management.<sup>72</sup> Orhnia argued that indexing income tax allowances could 'be presented as a fair and sensible measure in a difficult year'.<sup>73</sup> In March 1992 chief fiscal policy advisor Robert Culpin wrote in a memo about the Conservative manifesto that pledging to abolish inheritance tax would 'look mildly idiosyncratic' and argued:

You do not have to be a fanatical believer in equality of opportunity - let alone a classless society - to question whether a tiny minority should inherit vast fortunes without either the donor or the recipient paying a penny of tax.<sup>74</sup>

He suggested that raising the threshold might address 'the perception' that it was catching people with nothing but the houses they lived in.<sup>75</sup> An IR memo for the potential incoming Labour government also stated that:

... a rule which placed some limits on the maximum benefit an individual could derive from reliefs and allowances would have presentational value.<sup>76</sup>

Officials therefore seemed perhaps slightly more convinced that tax cuts were popular in the run-up to the 1992 budget and election, but not to the exclusion of other considerations, of which fairness was seemingly the most important, if sometimes primarily for presentational reasons.

No evidence was found of officials consulting survey data on attitudes to tax, or investigating attitudes in any systematic way. As

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<sup>72</sup> 'Memorandum from Jonathan Stephens to Robert Culpin, 9 January 1992'. The National Archives (TNA) T 604/988, 1992; 'Memorandum from Tony Orhnia to Robert Culpin, 8 January 1992'. T 604/988, 1992.

<sup>73</sup> 'Memorandum from Tony Orhnia to Robert Culpin, 8 January 1992'. T 604/988, 1992.

<sup>74</sup> 'Memorandum from Robert Culpin to Tyrie, 2 March 1992'. The National Archives (TNA) T 604/979, 1992.

<sup>75</sup> *Ibid.*

<sup>76</sup> 'Labour. Personal Taxation: Income Tax. Note by the Inland Revenue, 1992'. The National Archives (TNA) T 543/267, 1992.

with the Conservative government, think tanks came up slightly more frequently than in previous civil service discussions, but not in relation to popular attitudes.<sup>77</sup> The closest these comments came to a discussion of popular attitudes was when an IR official suggested in January 1987 that 'public debate' about the Laffer curve was increasing, giving as examples attention from the ASI and IFS.<sup>78</sup> It does not seem particularly likely that the 'public' they were referring to in this case was a particularly wide one, although it is nonetheless interesting that think tanks and the press provoked civil service investigations of Laffer's theory.<sup>79</sup> There was not the same evidence of engagement around the 1992 election, suggesting perhaps that the interest in the Laffer curve work had been an exception, or that think tanks like the ASI had become less influential. Treasury officials did, however, meet IFS Director Andrew Dilnot to talk about the IFS's budget recommendations in January 1992. A memo on the meeting reported that Dilnot argued that a cut in the basic rate of income tax would be more 'conspicuous' than increasing allowances, which was

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<sup>77</sup> See for example: 'Memorandum from M Haigh to Hutson, 21 October 1986'. T 470/385, 1986; 'Memorandum from A W Kuczys to C Scholar, 10 December 1986'. T 470/385, 1986; 'Memorandum from A J G Isaac to Nigel Lawson, 17 December 1986'. The National Archives (TNA) T 470/385, 1986; 'Memorandum from A P Hudson to C Scholar, 6 January 1987'. The National Archives (TNA) T 470/378, 1987; 'Memorandum from Ian Scotter to C Scholar, 7 January 1987'. T 470/378, 1987; 'Memorandum from G P Smith to Norman Lamont, 30 January 1987'. The National Archives (TNA) T 470/365, 1987; 'Memorandum from I Scotter to Savage, 1 April 1987'. The National Archives (TNA) T 470/420, 1987; 'Memorandum from I Scotter to Church, 17 July 1987'. T 470/420, 1987.

<sup>78</sup> 'Memorandum from A P Hudson to C Scholar, 6 January 1987'. T 470/378, 1987.

<sup>79</sup> Treasury officials were not particularly impressed by Laffer's arguments, suggesting that they had not been borne out in the United States and that there was no evidence that tax cuts would be 'self-financing'. See: 'Memorandum from M Haigh to Hutson, 21 October 1986'. T 470/385, 1986. See also: 'Memorandum from R J Eason to I C R Byatt, 10 December 1986'. The National Archives (TNA) T 470/385, 1986; 'Memorandum from A J G Isaac to Nigel Lawson, 17 December 1986'. T 470/385, 1986; 'Memorandum from Ian Scotter to C Scholar, 7 January 1987'. T 470/378, 1987; 'Memorandum from G P Smith to Norman Lamont, 30 January 1987'. T 470/365, 1987.



more progressive.<sup>80</sup> This perhaps implied popular support for tax cuts but it was hardly a strong declaration of his ideas about popular attitudes.

Although external engagement around tax seemed slightly more extensive in 1987 than in previous periods, little evidence was found of civil servants receiving any clear representations about popular attitudes from outside bodies, or seeking any evidence. In any case, as we have seen, the years of Conservative government do not seem to have changed civil service ideas about popular attitudes to tax. They remained fundamentally consistent with earlier periods — assuming popular support for tax cuts, but also concern about fairness.

## **The Labour party**

Relatively few Labour comments about popular attitudes to tax were found in the run-up to the 1987 election. Those that were located were similar to Conservative and civil service statements, although with more emphasis on economic competence. Some assumed support for spending and concern about fairness.<sup>81</sup> At a

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<sup>80</sup> 'Note for the Record: IFS Green Budget: Tax Options, 30 January 1992'. The National Archives (TNA) T 604/988, 1992.

<sup>81</sup> See for example: 'A "Caring Community and Personal Freedom" Campaign, 16 September 1985', KNNK 2/1 67, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1985; 'The Proposed Campaign on Freedom and Fairness. (A Note from Sue Goss, Emma Maclennan and Bert Clough), October 1985', KNNK 2/1 67, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1985; 'Campaign Strategy Committee. The Proposed Campaign on Social Policy, 22 November 1985', KNNK 2/1 67, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1985; 'Minutes of the Parliamentary Committee Meeting Held on Wednesday 5 March at 5.15 pm in the Parliamentary Committee Room', Parliamentary Labour Party papers, 1968/69-1993/94 Shadow Cabinet meetings - Minutes for 1985/86 session, Microform Academic Publishers), 1986.

parliamentary committee meeting in March 1986, deputy leader Roy Hattersley suggested that they needed to increase taxation on the richest, which he was sure was 'both economically and politically right'.<sup>82</sup> One November 1985 note even asserted, based on polling, that people were willing to pay higher taxes for services:

A clear majority (68 per cent) believe that government services such as health, education and welfare should be extended, even if this means some increases in taxes or national insurance contributions.<sup>83</sup>

However, comments also argued that Labour was not trusted on the economy and implied opposition to tax, particularly if services weren't seen as value for money.<sup>84</sup> The November 1985 note continued:

The campaign must not sound as if Labour intends to "spend, spend, spend" in a way which is idealistic but unrealistic. We have to address people's understandable unwillingness to support extra public services through taxation if they don't think they will provide value for money.<sup>85</sup>

At the parliamentary meeting in March 1986 John Smith stated that he was in favour of increasing taxation on the wealthy in principle, but stressed that they should avoid 'precise figures' in defining who was rich.<sup>86</sup> Brynmor John also suggested that they had lost votes

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<sup>82</sup> 'Minutes of the Parliamentary Committee Meeting Held on Wednesday 5 March at 5.15 pm in the Parliamentary Committee Room', Parliamentary Labour Party papers, 1968/69-1993/94 Shadow Cabinet meetings - Minutes for 1985/86 session, 1986.

<sup>83</sup> 'Campaign Strategy Committee. The Proposed Campaign on Social Policy, 22 November 1985', KNNK 2/1 67, The Papers of Neil Kinnock, 1985.

<sup>84</sup> 'A "Caring Community and Personal Freedom" Campaign, 16 September 1985', KNNK 2/1 67, The Papers of Neil Kinnock, 1985; 'The Proposed Campaign on Freedom and Fairness. (A Note from Sue Goss, Emma Maclennan and Bert Clough), October 1985', KNNK 2/1 67, The Papers of Neil Kinnock, 1985; 'Campaign Strategy Committee. The Proposed Campaign on Social Policy, 22 November 1985', KNNK 2/1 67, The Papers of Neil Kinnock, 1985; 'Minutes of the Parliamentary Committee Meeting Held on Wednesday 5 March at 5.15 pm in the Parliamentary Committee Room', Parliamentary Labour Party papers, 1968/69-1993/94 Shadow Cabinet meetings - Minutes for 1985/86 session, 1986.

<sup>85</sup> 'Campaign Strategy Committee. The Proposed Campaign on Social Policy, 22 November 1985', KNNK 2/1 67, The Papers of Neil Kinnock, 1985.

<sup>86</sup> John Smith (1938-1994) was Labour's shadow chancellor 1987-92 and leader of the party 1992-4. After graduating from Glasgow University he became a lawyer and contested East Fife unsuccessfully in 1961 and 1964. In 1970 he was elected

through 'irresponsibility' and expressed concern that the Conservatives were costing Labour's programme at £24 billion.<sup>87</sup>

No discussions of popular attitudes to tax were found during the 1987 election campaign itself, although Benn reported in February that the party leader, Neil Kinnock, had suggested that tax cuts would be a strength for the Conservatives.<sup>88</sup> The party was also conducting an unprecedented level of polling, with summaries produced daily at some points. These almost universally suggested that either tax increases or overspending were viewed as negatives for Labour.<sup>89</sup> The lone exception was a report in early June which suggested that although tax was a negative for Labour, voters seemed 'sick of this issue'.<sup>90</sup> One polling summary at the end of May, for example,

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Labour MP for North Lanarkshire. He first became a junior minister in 1974 under Tony Benn at the Department of Energy. After a period working on devolution under Michael Foot he was made president of the Board of Trade in 1978 but served only six months before Labour were defeated. He held various briefs in opposition including energy, employment, and trade and industry. In 1987 he became shadow chancellor and then in 1992 was elected party leader by a landslide after Kinnock's resignation, a post he held until his unexpected death in 1994. See: Robert Taylor, 'Smith, John (1938–1994)', *Oxford Dictionary of National Biography*, Oxford University Press, 2017, accessed on: 25 February at <https://doi.org/10.1093/ref:odnb/55724>.

<sup>87</sup> 'Minutes of the Parliamentary Committee Meeting Held on Wednesday 5 March at 5.15 pm in the Parliamentary Committee Room', *Parliamentary Labour Party papers, 1968/69-1993/94 Shadow Cabinet meetings - Minutes for 1985/86 session*, 1986.

<sup>88</sup> Tony Benn, 'The End of an Era: Diaries 1980-90', ed. Ruth Winstone (London: Hutchinson, 1992), 494-495.

<sup>89</sup> See for example: 'Public Opinion: The Issues, February 1987', KNNK 2/1 100, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1987; MORI, 'Campaign Polling Presentation P11 Thursday 28 May 1987', KNNK 3/2 50, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1987; MORI, 'Campaign Polling Presentation P15, Tuesday 2 June 1987', KNNK 3/2 50, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1987; MORI, 'Campaign Polling Presentation P17, Friday 5 June 1987', KNNK 3/2 50, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1987. The actual polling was not included so it is generally unclear who it was being conducted by, but the quotes included suggest that at least some of it was based on focus groups rather than traditional survey methods.

<sup>90</sup> 'Report on P20, Conducted on 8.6.87., and Qualitative Polling, 9 June 1987', KNNK 3/2 50, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge),

reported that slightly more people thought that their standard of living would decline under Labour than believed it wouldn't, with increased taxes the most popular reason, as well as concern about where the money for spending would come from.<sup>91</sup> It quoted two participants as saying:

"They'd have more tax from you. They have a track record of not managing the economy very well" (Male, 25-34, AB, would not vote, Vale of Glamorgan) ... "I think they are making promises they cannot keep. They have to get their money from somewhere - probably me" (Female, 60-64, DE, Con, Darlington).<sup>92</sup>

The report on this research did not highlight the tax findings in particular but did describe the findings on economic management as 'grim', and suggested that they needed to find a way to reassure voters.<sup>93</sup> Yet at the same time, the tone of the reports could sometimes be very dismissive of electorate.<sup>94</sup> One summary in early June stated:

Some evidence that CON voters are not thoughtful enough about events/issues/the world (a bit thick?). Find a way to appeal to them to stop and think.<sup>95</sup>

Election post-mortems, which were also dominated by polling, highlighted tax as an issue but not Labour's only problem. Defence, the 'loony left', and economic competence also featured in most assessments.<sup>96</sup> Hattersley stated at a parliamentary meeting in July

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<sup>91</sup> 'Campaign Polling Presentation P13 Saturday 30 May 1987', KNNK 3/2 50, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1987.

<sup>92</sup> Ibid.

<sup>93</sup> 'Report on Thirteenth "Daily" Poll, Conducted on 30.5.87, 31 May 1987', KNNK 3/2 50, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1987.

<sup>94</sup> 'Report on P16 and Qualitative Polling, Conducted on 4.6.87, 5 June 1987', KNNK 3/2 50, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1987; 'Report on P17 and Qualitative Polling, Conducted on 5.6.87, 6 June 1987', KNNK 3/2 50, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1987.

<sup>95</sup> 'Report on P17 and Qualitative Polling, Conducted on 5.6.87, 6 June 1987', KNNK 3/2 50, The Papers of Neil Kinnock, 1987.

<sup>96</sup> 'Economic Issues in the Election Campaign', KNNK 2/1 98, (The Papers of Neil

1987, for example:

We should recognise that votes had been lost through our policies on defence, on the economy - particularly taxation policy ... The worry on the economy had been whether Labour put the new apparent prosperity in jeopardy, and where the money would come from for our policies.<sup>97</sup>

A report titled 'Economic issues in the election campaign' was equivocal about whether tax or economic competence had been more important:

The above summary of our polling shows that our economic competence was in doubt from the start of the campaign, and that the publicity given to income tax in the final week did not make that perception significantly worse. But one of the main reasons for public fear about what Labour would do to living standards was the fear of taxation increases ... taxation was frequently mentioned in the final polls as making people feel less positive towards Labour. Additional telephone polling towards the end of the campaign suggested, however, that our message about restricting tax increases to people over £500 a week was getting through.<sup>98</sup>

Reports on the findings of Shadow Communications Agency (SCA) research, which appears to have been largely based on focus groups, did not often present tax as the crucial issue. One of their reports suggested that voters had supported Labour's plan to reverse the Conservative tax cuts to increase spending, for example.<sup>99</sup> A final

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Kinnock, Churchill Archives Centre, Cambridge), 1987; 'Minutes of a Parliamentary Committee Meeting Held on 1 July 1987 at 6.00 pm in the Parliamentary Committee Room', Parliamentary Labour Party papers, 1968/69-1993/94 Shadow Cabinet meetings - Minutes for 1987/88 session, Microform Academic Publishers), 1987; 'Labour and Taxation, September 1987', KNNK 2/1 98, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1987; IFF Research, '1987 Post Election Research', KNNK 2/1 99, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1987; Rex Osborn, 'The 1987 General Election Result', KNNK 3/2 63 (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1987.

<sup>97</sup> 'Minutes of a Parliamentary Committee Meeting Held on 1 July 1987 at 6.00 pm in the Parliamentary Committee Room', Parliamentary Labour Party papers, 1968/69-1993/94 Shadow Cabinet meetings - Minutes for 1987/88 session, 1987.

<sup>98</sup> 'Economic Issues in the Election Campaign', KNNK 2/1 98, The Papers of Neil Kinnock, 1987. Unfortunately it has not been possible to locate original reports or data for the polling mentioned here.

<sup>99</sup> Deborah Mattinson, 'Post-Election Qualitative Research, June 1987', KNNK 2/1 95, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1987. See also: Philip Gould & Associates Ltd, 'Labour Party Post Election Qualitative Research, September 1987', KNNK 3/2 63, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1987. The Shadow Communications Agency (SCA) was set up in 1985 and effectively operated as an unpaid advertising agency staffed by volunteer media and advertising professionals.

report in September 1987 summed up the varied findings of the polling. It suggested that before the election it seemed that tax was unimportant and people supported services over tax cuts, although people thought tax cuts were good for them personally. During the election tax became a much more important issue and was negative for Labour on both economic competence and living standards. Polling after the election, however, suggested that tax had been less important than other issues. It did not attempt to explain these findings or draw any conclusions.<sup>100</sup>

The 1987 defeat does not in the short to medium term seem to have substantially changed Labour politicians' ideas about tax. During a parliamentary committee meeting ahead of the 1988 budget, several MPs suggested that opposing the planned tax cuts would be unpopular but was necessary to maintain the internal coherence of their message about the need for increased spending.<sup>101</sup> Smith stated, for example, that they 'did not want to be the "high tax" Party but could not afford to fudge the issue of the greater claims of social and community expenditure'.<sup>102</sup> In meetings after the 1988 budget Labour politicians seemed even more sure that people supported spending over tax cuts. Kinnock argued, for example, that it was 'clear' that they 'were winning the argument and that people preferred proper NHS funding to tax cuts', while backbencher Harry Ewing thought the tax cuts for the wealthy were 'hugely

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<sup>100</sup> 'Labour and Taxation, September 1987', KNNK 2/1 98, The Papers of Neil Kinnock, 1987.

<sup>101</sup> 'Minutes of a Parliamentary Committee Meeting Held on Wednesday 10 February 1988 at 5.00 pm in the Parliamentary Committee Room', Parliamentary Labour Party papers, 1968/69-1993/94 Shadow Cabinet meetings - Minutes for 1987/88 session, Microform Academic Publishers), 1988.

<sup>102</sup> Ibid.

unacceptable' and could represent a turning point.<sup>103</sup>

Once planning for the next election began in 1990, however, Labour politicians seemed more concerned.<sup>104</sup> A strategic planning note for 1990/91, for example, stated 'Taxes is a real Achilles heel'.<sup>105</sup> Interestingly, this was despite including (unspecified) polling that seemed positive for Labour — showing them ahead on keeping down taxes and suggesting that people were significantly more concerned about the wealthy not paying their fair share than about the level of their own taxes.<sup>106</sup> Fairness appeared in these discussions as a way to increase support for tax reform, with various notes and memos stressing the importance of emphasising fairness in relation to taxation.<sup>107</sup> One planning note also specified that this focus on fairness, and prudence, was targeted at everyone but particularly 'B, C1, C2 who either imagine that lots of people earn over £20,000 or expect/hope that they might...'.<sup>108</sup>

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<sup>103</sup> 'Minutes of a Parliamentary Committee Meeting Held on 16 March 1988 in the Parliamentary Committee Room', Parliamentary Labour Party papers, 1968/69-1993/94 Shadow Cabinet meetings - Minutes for 1987/88 session, Microform Academic Publishers), 1988; 'Minutes of the Party Meeting Held on Wednesday 16 March 1988 at 11.30 am in Committee Room 14', Parliamentary Labour Party papers, 1968/69-1993/94 Shadow Cabinet meetings - Minutes for 1987/88 session, Microform Academic Publishers), 1988.

<sup>104</sup> See for example: 'Memorandum from Peter Mandelson to Colin Byrne and Jim Parish on Summer Campaigning, 18 June 1990', KNNK 2/1 134, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1990; Shadow Communications Agency, 'Strategic Planning 1990/91, 24 November 1990', KNNK 3/4/1 3, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1990; 'Strategic Summary', KNNK 3/4/1 3, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1990.

<sup>105</sup> Shadow Communications Agency, 'Strategic Planning 1990/91, 24 November 1990', KNNK 3/4/1 3, The Papers of Neil Kinnock, 1990.

<sup>106</sup> Ibid.

<sup>107</sup> 'Strategic Summary', KNNK 3/4/1 3, The Papers of Neil Kinnock, 1990; 'Summary of Current Research: The Economy', KNNK 3/4/1 3, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1990.

<sup>108</sup> 'Planning: Front Bench Portfolio: Treasury', KNNK 3/4/1 3, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1990. This social grade system was developed by the National Readership Survey and commonly used from the

It is unclear whether increased concern was driven by polling. In general, this continued to show a mixed picture, broadly suggesting that respondents thought that Labour would put up their taxes and were concerned about their economic competence, but were equally worried about inequality, supported increased spending on services, and did not think that tax was a major issue.<sup>109</sup> An SCA report (based on only 30 telephone interviews) in March 1989 concluded:

Some contradictory responses here, but generally representing a shift from tax cuts to public spending.<sup>110</sup>

Another SCA report a month earlier had suggested that people liked tax cuts and thought Labour would increase taxes, but were unimpressed by the tax cuts in the previous budget which they believed had benefited the wealthy and just been taken away from them in other ways.<sup>111</sup> A note on the reception of the policy review in

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1960s onwards. B referred to intermediate managerial, administrative, and professional workers, C1 to supervisory, clerical and junior managerial, administrative, and professional workers, and C2 to skilled manual workers.

<sup>109</sup> See for example: 'Letter from Patricia Hewitt, 14 October 1987', KNNK 2/1 98, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1987; Philip Gould & Associates Ltd, 'The Attitudes of the Affluent Working Class, 15 December 1987', KNNK 2/1 95, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1987; Shadow Communications Agency, 'Voters, Values and Labour's Policy Review. Summary of Quantitative Data: September 1988. Prepared for Sca Presentation on Policy Review', KNNK 2/1 101, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1988; Shadow Communications Agency, 'Labour Party Economic Policy: Qualitative Research, 10 February 1989', KNNK 6/1 24, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1989; Shadow Communications Agency, 'Economic Background Research - Findings and Conclusions, 9 March 1989', KNNK 6/1 24, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1989; National Opinion Polls, 'Summary Presentation. Political Attitudes 2, 21st November 1990', KNNK 2/1 164, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1990; 'Labour, Taxation and Public Spending: Summary of Research and Strategic Implications, November 1991', KNNK 3/4/1 24, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1991.

<sup>110</sup> Shadow Communications Agency, 'Economic Background Research - Findings and Conclusions, 9 March 1989', KNNK 6/1 24, The Papers of Neil Kinnock, 1989.

<sup>111</sup> Shadow Communications Agency, 'Labour Party Economic Policy: Qualitative Research, 10 February 1989', KNNK 6/1 24, The Papers of Neil Kinnock, 1989.



1990 suggested that it had been partially successful — some people felt that Labour had changed and would not increase taxes on the majority, but others still thought that Labour would raise taxes on middle earners.<sup>112</sup> An unsigned research summary in 1990 stated:

There are three levels of concern[sic] about Labour

- How is it going to be paid for?
- Will taxes go up more?
- Are they competent?<sup>113</sup>

Polling could have contributed to increasing concern about opposition to tax from 1990 but it could equally have reassured Labour that their tax policies would be popular.

Most comments in the lead-up to the election in 1992 assumed that tax was a major problem for Labour, and that people wanted tax cuts.<sup>114</sup> One outlier was Smith, who in February argued that Labour would win the argument over the budget 'because the nation was not in a tax cutting mood when the needs of the public services were so great and so explicit'.<sup>115</sup> Other Labour politicians did not seem as

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<sup>112</sup> 'Presentation of the Policy Review', KNNK 3/4/1 3, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1990.

<sup>113</sup> 'Summary of Current Research: The Economy', KNNK 3/4/1 3, The Papers of Neil Kinnock, 1990.

<sup>114</sup> 'Letter from Michael Meacher to Neil Kinnock, 22 January 1992', KNNK 6/1 42, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1992; 'Minutes of the Parliamentary Committee Meeting Held on January 22 1992 in the Parliamentary Committee Room', Parliamentary Labour Party papers, 1968/69-1993/94 Shadow Cabinet meetings - Minutes for 1991/92 session, Microform Academic Publishers), 1992; 'Minutes of the Parliamentary Committee Meeting Held on February 5 1992 in the Parliamentary Committee Room', Parliamentary Labour Party papers, 1968/69-1993/94 Shadow Cabinet meetings - Minutes for 1991/92 session, Microform Academic Publishers), 1992; 'Letter from David Clark to John Eatwell, 13 February 1992', KNNK 6/1 44, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1992; Tony Benn, 'Free at Last!: Diaries 1991-2001', ed. Ruth Winstone (London: Hutchinson, 2002), 84.

<sup>115</sup> 'Minutes of the Parliamentary Committee Meeting Held on February 26 1992 in the Parliamentary Committee Room', Parliamentary Labour Party papers, 1968/69-1993/94 Shadow Cabinet meetings - Minutes for 1991/92 session, Microform Academic Publishers), 1992. See also: 'Minutes of the Party Meeting Held on Wednesday 12 February 1992 at 11.30 am in Committee Room 14', Parliamentary Labour Party papers, 1968/69-1993/94 Shadow Cabinet meetings - Minutes for

convinced, however. In a parliamentary committee meeting in February 1992, shadow leader of the commons Jack Cunningham stated that 'The Tories were wrecking us by talking solely about tax'.<sup>116</sup> Shadow secretary of state for work and pensions Michael Meacher similarly described tax as Labour's 'most vulnerable point' in a letter to Kinnock in January.<sup>117</sup>

During the election itself, if anything polling appeared slightly more positive, suggesting that services were a far bigger issue than taxes, though voters continued to be concerned about avoiding waste and not being overly punitive towards the wealthy.<sup>118</sup> Reports from constituencies in March also suggested that the shadow budget was popular.<sup>119</sup> However, one constituency report stated that several candidates were concerned about tax, that there was confusion about it, and that some people on low pay thought that their taxes were going to increase.<sup>120</sup> Given the scarcity of comments about popular attitudes to tax during the election itself, it is hard to say what impact these reports had on Labour politicians' ideas.

After the election, however, there were numerous conversations

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1991/92 session, Microform Academic Publishers), 1992.

<sup>116</sup> 'Minutes of the Parliamentary Committee Meeting Held on February 5 1992 in the Parliamentary Committee Room', Parliamentary Labour Party papers, 1968/69-1993/94 Shadow Cabinet meetings - Minutes for 1991/92 session, 1992.

<sup>117</sup> 'Letter from Michael Meacher to Neil Kinnock, 22 January 1992', KNNK 6/1 42, The Papers of Neil Kinnock, 1992.

<sup>118</sup> 'Summary of Qualitative Research on Budget/Tax, 12 March 1992', NEC subcommittee 48, (Labour Party, Labour Party Archive, People's History Museum), 1992; 'Topline Polling Summary, 17 March 1992', NEC subcommittee 48, (Labour Party, Labour Party Archive, People's History Museum), 1992.

<sup>119</sup> 'Key Seats Unit Report, 18 March 1992', NEC subcommittee 48, (Labour Party, Labour Party Archive, People's History Museum), 1992; 'Key Seats Unit Report, 23 March 1992', NEC subcommittee 48, (Labour Party, Labour Party Archive, People's History Museum), 1992.

<sup>120</sup> 'Key Seats Unit Report, 24 March 1992', NEC subcommittee 48, (Labour Party, Labour Party Archive, People's History Museum), 1992.

about the result and tax. Most seemed to conclude that tax had been important but probably not the main cause of their defeat and potentially not as crucial as economic competence. Defence policy and perceptions of the 'loony left' were often mentioned, along with the bias of the tabloid media.<sup>121</sup> Post-election focus groups also suggested that tax had been a factor, but not the most important.<sup>122</sup> One report placed more emphasis on taxes, but still did not argue that it had been the only issue:

... the proposals to raise tax on the rich worried not only the rich but the aspirant rich (a very wide group) and fed off the heritage of high taxes from Labour governments of the past. The issue was contained by Labour's counter measures (the issue never rose beyond 15% in salience and never got to the top 6 issues) but nonetheless affected a large enough group to be a damaging factor on the day.<sup>123</sup>

As with their pre-election strategy there was a class element to some analyses of Labour's failure — with affluent, or aspiring, working-class (and usually southern) voters identified as being those Labour had lost.<sup>124</sup> The Fabian Society produced a report immediately after the election, *Southern Discomfort*, written by Giles Radice, which

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<sup>121</sup> See for example: 'General Election 1992. Preliminary Report: Note from General Secretary, 15 April 1992', KNNK 3/4/1 76, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1992; 'Interim Assessment of the Causes of Labour's 1992 Election Defeat: To What Extent Was It Presentation and to What Extent Content?', 30 April 1992', KNNK 3/4/1 76, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1992; 'Minutes of a Meeting of the Parliamentary Labour Party Held on Wednesday 1 July 1992 at 11.00 am in Committee Room 14', Parliamentary Labour Party papers, 1968/69-1993/94 Shadow Cabinet meetings - Minutes for 1991/92 session, Microform Academic Publishers), 1992; '1992 General Election Result. Reasons for Defeat', KNNK 3/4/1 76, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1992; David Hill, 'General Election Campaign - Some Observations, 24 June 1992', KNNK 3/4/1 76, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1992.

<sup>122</sup> 'Analysis of Post-Election Verbatims (from Nop's Poll 29)', KNNK 3/4/1 76, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1992; 'Post Election Polling', KNNK 3/4/1 76, (The Papers of Neil Kinnock, Churchill Archives Centre, Cambridge), 1992.

<sup>123</sup> 'Interim Assessment of the Causes of Labour's 1992 Election Defeat: To What Extent Was It Presentation and to What Extent Content?', 30 April 1992', KNNK 3/4/1 76, The Papers of Neil Kinnock, 1992.

<sup>124</sup> See for example: *ibid.*

looked at why Labour had failed with white-collar and skilled swing voters in southern England. Although it did discuss economic competence, it emphasised opposition to taxation and redistribution more than most of the other post-mortems.<sup>125</sup> Its methodology and the value of its findings were questioned at the time, and have been since, but it was leaked to the media and was influential in debates about the future direction of the party.<sup>126</sup>

Ideas about popular attitudes to tax in the Labour party around the 1987 election were mixed. Although there was a general assumption that tax was negative for Labour, there was also a consensus that service increases were popular and fairness important. Their defeat in 1987 does not seem immediately to have changed that. Once planning for the next election began, around 1990, concern about popular opposition to tax seems to have increased, although this was never uncontested. It does not appear that this increased concern was primarily driven by opinion research, although the party was conducting an unprecedented amount. Research findings continued to suggest a mixed and nuanced picture of popular attitudes to tax, which did not change dramatically between 1987 and 1992. Interestingly, most assessments of Labour's 1992 election defeat highlighted tax as one of a range of problems, with economic competence perhaps the most important. This chimes with the conclusions of the secondary literature. The analysis of tax as the major problem in *Southern Discomfort*, however, seems to have been

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<sup>125</sup> Radice, *Southern Discomfort*.

<sup>126</sup> Ibid.; Giles Radice and Stephen Pollard, *More Southern Discomfort: A Year on-- Taxing and Spending*, Fabian Tract 560 (London: Fabian Society, 1993); Giles Radice and Stephen Pollard, *Any Southern Comfort?*, Fabian Tract 568 (London: Fabian Society, 1994); Heath, Jowell, and Curtice, 'Can Labour Win?'; Wring, *The Politics of Marketing the Labour Party*, 124-131.

more influential within the party in the longer term.

## **The Trades Union Congress**

The years around the 1987 election seem to have produced slightly more internal TUC discussion of popular attitudes to tax than earlier periods studied, although the number of comments was still very limited. In general, they suggested that TUC officials thought that tax increases were unpopular, but did not overstate this or rule out the possibility of wholesale change.<sup>127</sup> Attendees at a meeting about an internal report on inequality in March 1987 seemed concerned about popular opposition to tax reform, stating that it ‘would involve severe political difficulty, for example, in abolishing mortgage interest tax relief’.<sup>128</sup> The meeting report also stated:

It was said that it was unacceptable that assistance to people on low incomes should be at the expense of punitive tax rates on middle incomes or squeezed income differentials ... The TUC needed to be wary of income tax measures that would hit middle income groups and should develop proposals for more effective taxation of capital and wealth, including distributed profits.<sup>129</sup>

In some senses the TUC had always represented ‘middle income groups’ (depending on what they meant here by ‘middle income’), in that their primary constituency was skilled workers. It is possible that this was simply a more explicit statement of their long-term strategy — increasing taxes on high earners but avoiding increased taxation on their members. It nonetheless felt like a change of tone, perhaps

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<sup>127</sup> See for example: ‘Trades Union Congress: 1986 Budget. Econ Ctee 7/7. 9 April 1986’, MSS.292D 410.2/12, (TUC, MRC), 1986; ‘1987 Budget Briefing, 17 March 1987’, MSS.292D 410.2/13, (TUC, MRC), 1987; ‘Extracts from Economic Minutes, Dated March 11 1987: Income and Wealth Distribution’, MSS.292D 411.1/6, (TUC, MRC), 1987; ‘Trades Union Congress: Income and Wealth Distribution. Econ Ctee 3/6. 10 December 1986’, MSS.292D 411.1/6, (TUC, MRC), 1986.

<sup>128</sup> ‘Extracts from Economic Minutes, Dated March 11 1987: Income and Wealth Distribution’, MSS.292D 411.1/6, TUC, 1987.

<sup>129</sup> Ibid.

part of the “new realism” approach that the TUC adopted around this time.<sup>130</sup> Interestingly, fairness was absent from the comments found. With so few comments it is hard to say whether ideas had changed, or whether fairness remained a significant part of TUC officials’ ideas about popular attitudes to tax, but it did not appear in the few comments found.

At the same time, comments did not suggest that opposition was unmitigated, or perhaps as intense as politicians believed it to be.<sup>131</sup>

The 1987 TUC budget briefing stated, for example:

The Chancellor will be determined to present a 'popular' tax cutting budget, with few hostages to fortune in order to pave the way for an early election.<sup>132</sup>

Superficially this clearly suggested that tax cuts were popular, but the quotes around popular perhaps implied some scepticism.<sup>133</sup> The report on inequality also stated:

One problem in this area is the opposition from the “losers” (even if the loss is in relative rather than absolute terms, always tends to outweigh the support from the “gainers”. It is certainly more vocal ... there is some reluctance among taxpayers, keenly perceived in the political sphere, to see reforms in taxation that will change their circumstances in any way.<sup>134</sup>

This again suggested opposition, but qualified opposition. It also did not conclude that the public were entirely opposed to tax changes but instead pointed out that countries that had succeeded in tax reform

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<sup>130</sup> See for example: D. Marsh, *The New Politics of British Trade Unionism: Union Power and the Thatcher Legacy* (Basingstoke: Basingstoke : Macmillan, 1992, 1992), 240-241; John McIlroy, *Trade Unions in Britain Today / John Mcilroy*, 2nd ed. ed. (Manchester: Manchester : Manchester University Press, c1995., 1995), 210-214.

<sup>131</sup> See for example: ‘Trades Union Congress: 1986 Budget. Econ Ctee 7/7. 9 April 1986’, MSS.292D 410.2/12, TUC, 1986; ‘1987 Budget Briefing, 17 March 1987’, MSS.292D 410.2/13, TUC, 1987; ‘Trades Union Congress: Income and Wealth Distribution. Econ Ctee 3/6. 10 December 1986’, MSS.292D 411.1/6, TUC, 1986.

<sup>132</sup> ‘1987 Budget Briefing, 17 March 1987’, MSS.292D 410.2/13, TUC, 1987.

<sup>133</sup> See also: ‘Trades Union Congress: 1986 Budget. Econ Ctee 7/7. 9 April 1986’, MSS.292D 410.2/12, TUC, 1986.

<sup>134</sup> ‘Trades Union Congress: Income and Wealth Distribution. Econ Ctee 3/6. 10 December 1986’, MSS.292D 411.1/6, TUC, 1986.

had tended to institute comprehensive and large-scale change rather than piecemeal measures.<sup>135</sup>

Fairness was emphasised in external representations referencing attitudes to tax, although only two of these were found during this period. In 1985, at a meeting with the chancellor, TUC representatives argued that:

... people would see through a bogus budget: one which financed income tax cuts by further asset sales, increased VAT and mean mindedness on social benefits.<sup>136</sup>

In their public budget submissions ahead of the 1988 budget, the TUC also identified the issues of concern for trade unionists and the 'taxpaying public' as tax avoidance, maintaining zero VAT ratings for essentials, and employment-related tax reliefs.<sup>137</sup> Of course, external statements served a persuasive function. However, the continuing use of fairness here perhaps suggests, at least, that they thought fairness was strategically useful in this context.

Evidence of TUC officials consulting survey results about attitudes to tax was found for the first time in 1986; the report on inequality referenced survey findings from a poll conducted by London Weekend Television. It suggested that most people favoured redistribution, but that there was less support for redistributive tax proposals. It was unclear which, if any, of the report's later conclusions were based on these survey findings. This could have been indicative of increasing interest in attitudes to tax. However, the

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<sup>135</sup> Ibid.

<sup>136</sup> 'Trades Union Congress: Summary Report of a Meeting with the Chancellor of the Exchequer Held on Friday February 8 1985 at 3.Pp pm at H M Treasury. Econ Ctee 5/13. 13 February 1985', MSS.292D 410.2/11, (TUC, MRC), 1985.

<sup>137</sup> 'Taxation: TUC Technical Representations for 1988 Budget. Econ Ctee 2/2 - November 11 1987', MSS.292D 410.2/14, (TUC, MRC), 1987.

fact that this survey was used rather than the more reliable BSA data, which had been widely reported, does not suggest a particularly extensive exploration of the available evidence. The TUC seems to have been consulting more opinion research in general around 1987, but most of this work did not focus on tax.<sup>138</sup> The inclusion of a single survey from a television network does not seem to suggest any systematic effort to access evidence of popular attitudes to tax, although it was more than was found in earlier periods.

As previously, little evidence was found of think tanks or other organisations influencing TUC ideas. Internal reports in the 1980s referenced IFS work but not in relation to popular attitudes.<sup>139</sup> Communications from members about tax also seemed to have declined. In particular, letters from individuals, unions, and councils almost entirely disappeared after 1981. This is potentially explained by a change in the TUC filing system in the 1980s, which meant that much less material from this period survived. The 1986 inequality report was circulated to unions for comment, but no responses to the section on attitudes to tax were recorded.<sup>140</sup>

Congress resolutions continued, although few were submitted about national tax in the late 1980s (poll tax resolutions excluded). In 1987 there was a resolution calling for the continued zero VAT rating of

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<sup>138</sup> See for example: 'Trades Union Congress: TUC Submission on Taxes and Benefits for the 1984 Budget. Econ Ctee 2/9. 9 November 1983', MSS.292D 410.2/10, (TUC, MRC), 1983; 'Extract from NIC Minutes, Dated 10.10.85: Opinion Research', MSS.292D 780/4, (TUC, MRC), 1985; 'Trades Union Congress: Guidelines for Trade Unions on the Use of Opinion Research', MSS.292D 780/4, (TUC, MRC), 1987.

<sup>139</sup> See for example: 'Trades Union Congress: Income and Wealth Distribution. Econ Ctee 3/6. 10 December 1986', MSS.292D 411.1/6, TUC, 1986.

<sup>140</sup> 'Trades Union Congress: Income and Wealth Distribution. Econ Ctee 6/3. 11 March 1987', MSS.292D 411.1/6, (TUC, MRC), 1987.



books, magazines and newspapers, but it was moved by the relevant union and was primarily concerned with potential job losses.<sup>141</sup> The most interesting motion came in 1989. It criticised the current tax system and the Thatcher government's changes to it as inefficient and unfair. It stated that the TUC had wrongly been seen as in favour of high taxation and spending for too long, but that the motion was about making taxes fairer not increasing them. It also argued that people were beginning to see what an 'illusion' the Conservative promises of lower taxes had been for ordinary people. No evidence was provided in support of this claim. The motion was passed but no discussion of its claims about popular attitudes were recorded.<sup>142</sup> It was moved by Clive Brooke, head of the IRSF and member of the TUC General Council. His views were therefore presumably accessible to other TUC leaders but they do not appear in the internal discussions found. The motion seems close to the line being taken by the Labour party on fair rather than high taxation. Given Brooke's seniority, one possibility seems to be that it was primarily a political motion, designed to align the IRSF, or TUC, with the Labour party's external comments, rather than an expression of his members' views. In any case, it was the only example of this type of motion. Taxation did not, in general, seem to be a particular preoccupation of union members in the second half of the 1980s. Given the decline in the volume of correspondence with members and unions, however, this conclusion is tentative.

TUC officials' comments about attitudes to tax were, as in previous periods, very limited. It seems perhaps that internal comments

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<sup>141</sup> Trades Union Congress, *TUC Report, 1982* (London: TUC, 1982), 532-533; Trades Union Congress, *TUC Report, 1987* (London: TUC, 1987).

<sup>142</sup> Trades Union Congress, *TUC Report, 1989* (London: TUC, 1989), 428-431.

emphasised opposition to tax increases more and fairness less. This may have been part of the 'new realism' strategy. However, the few external comments found continued to focus on fairness. It seems plausible that this was a strategic decision, but it is also possible that it remained an important strand of TUC ideas about popular attitudes to tax that simply did not appear in the few internal comments found. Although a report referenced polling for the first time, the fact that it was a small survey and no reference was made to the widely publicised BSA data does not suggest any significant attempt to investigate popular attitudes to tax. The communications that were found from members did not suggest that tax was a key issue for them, either, although far fewer of these were found in this period. Overall, TUC officials seemed perhaps to give more weight to popular opposition to tax changes around the 1987 election, but this is a very cautious conclusion; in general, tax does not appear to have been a major focus.

### **The Confederation of British Industry**

The CBI seemed more interested in tax policy in the years leading up to the 1987 election.<sup>143</sup> A working party was established, which in late 1985 advocated a series of radical and controversial reforms. It proposed, among other things, an essentially flat rate of income tax at 40 percent; 'real' capital gains taxed at the same rate; means-testing of benefits; the end of taxation of business assets, with

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<sup>143</sup> Unfortunately, due to archival access issues caused by the Covid-19 pandemic, the discussion of the CBI's attitudes to tax in this period is more provisional than that for the other organisations discussed here. While significant archival research was completed, a full analysis of all potentially relevant files was not possible, leaving the potential that important documents may have been missed.

corporate taxation falling only on net distributions of dividends and capital; gradual reduction of employers' NICs; and the extension of VAT to zero-rated items.<sup>144</sup> It led to significant engagement and opposition from CBI members, as well as discussion of what members and the public at large would accept when it came to tax reform.

Interestingly, it was justified as a response to 'continuous criticism of the tax system by CBI members in recent years' and as the result of a consultation with members in which 'dissatisfaction with the tax system was one of the main membership messages to emerge'.<sup>145</sup> The Director General even stated that 'all businesses were united ... in criticism of the present tax system'.<sup>146</sup> This emphasis on opposition within the CBI membership is perhaps surprising in light of the significant cuts to corporate taxation that had been made in the preceding years.

CBI officials were, nonetheless, aware that the report was going to be controversial with members, and while they did not seem overly

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<sup>144</sup> 'Tax - Time for Change, Dec 1985', MSS.200/C 4/1985/26, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1985. The 40 percent rate was made up of a 30 percent basic rate with a 10 percent additional 'social security tax' and a 40 percent higher rate with no additions.

<sup>145</sup> 'Tax Income Spent Not Saved, Says CBI Discussion Document, 16 December 1985', MSS.200/C 2004/Box 101, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1985; 'Tax Reform: Speaking Brief for Regional Chairmen, 27 February 1986', MSS.200/C 2004/Box 101, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1986; 'Paper Circulated to All Members of the Economic and Financial Policy Committee for Meeting on 19 February 1986', MSS.200/C Dec 1996/7921, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1986; 'Change to Succeed: The Nationwide Findings', MSS.200/C 4/1985/26, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1985.

<sup>146</sup> 'Tax Reform Working Party Report: Note of Points Made at President's Committee Meeting, 7 October 1985', MSS.200/C Dec 1996/7921, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1985.

concerned about this, dismissing them as 'sectoral interests', they did send out a questionnaire with technical questions related to the proposals in the report in 1986.<sup>147</sup> Although some members responded by expressing opposition to the level and structure of taxation, many expressed concern that the proposals were unfair and would not be accepted by the public or by any reasonable government.<sup>148</sup> One member stated that his thoughts on tax were, as with 'most citizens of the U.K., unprintable'.<sup>149</sup> However, another

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<sup>147</sup> 'Tax Reform: Speaking Brief for Regional Chairmen, 27 February 1986', MSS.200/C 2004/Box 101, Confederation of British Industry Archive, 1986; 'Memorandum from A J Webb to A K Edwards, 6 August 1985', MSS.200/C 2004/Box 101, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1985; 'Brief for President's Committee Meeting: Monday 7 October 1985. Agenda Item 5: Tax Reform', MSS.200/C 2004/Box 101, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1985; 'Tax Reform Working Party Report: Note of Points Made at President's Committee Meeting, 7 October 1985', MSS.200/C Dec 1996/7921, Confederation of British Industry Archive, 1985.

<sup>148</sup> See for example: 'Letter from M G Cruttenden, National Coal Board, to K B Barnes, 27 March 1986', MSS.200/C Dec 1996/7922, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1986; 'Letter from Tophan, Brintons Ltd, to J Cran, West Midlands Director, 11 April 1986', MSS.200/C Dec 1996/7922, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1986; 'Letter from P D W Vaughan, the Burn Fireclay Company Ltd, 15 April 1986', MSS.200/C Dec 1996/7922, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1986; 'Letter from S A Thomas, Air Products Ltd, to A J Webb, 26 June 1986', MSS.200/C Dec 1996/7921, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1986; 'Questionnaire on Tax Reform: P J Mitchell, EPS (Western) Ltd', MSS.200/C Dec 1996/7921, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1986; 'Questionnaire on Tax Reform: G H Richardson, Simon Engineering Plc', MSS.200/C Dec 1996/7921, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1986; 'Questionnaire on Tax Reform: Peter Clare, E. A. Clare & Son Ltd', MSS.200/C Dec 1996/7921, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1986; 'Questionnaire on Tax Reform: Dick Blaxland, Quilter Goodison Co. Ltd.', MSS.200/C Dec 1996/7922, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1986; 'Questionnaire on Tax Reform: Ernest E Hopwell, Marwin Limited', MSS.200/C Dec 1996/7922, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1986; 'Questionnaire on Tax Reform: J A C Darbyshire, A H Turner Group', MSS.200/C Dec 1996/7922, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1986.

<sup>149</sup> 'Letter from P D W Vaughan, the Burn Fireclay Company Ltd, 15 April 1986', MSS.200/C Dec 1996/7922, Confederation of British Industry Archive, 1986; 'Letter

member, from Brintons Ltd, wrote:

While I accept that from a business point of view zero corporation tax and zero employers' NIC would be a wonderful thing, from a personal point of view the resulting dramatic increase in the burden of my personal taxation would be such as to lead me to curse the CBI if they were successful in achieving this objective.<sup>150</sup>

Others were more explicit that their concern was perceptions of the proposal as unfair. Peter Clare, from E. A. Clare & Son Ltd, argued:

From the I.R. & P.R. point of view industry must not appear to be avoiding paying acceptable amounts of tax. The 'man in the street' would be unable to accept or understand why he paid more VAT etc. when companies were not paying their fair share.<sup>151</sup>

The head of the tax department at Air Products Ltd stated:

There is still wide dissatisfaction with the tax system but I perceive this to come from two causes: 1. A dissatisfaction with the so called 'black economy', felt by the people who cannot help paying taxes. 2. A perception that the rate of tax paid by low earners at entry point is just too high.<sup>152</sup>

The memo concluded:

... the report gives the impression of being written by a group of people who have had all their tax reliefs and do not want anybody else to get any.<sup>153</sup>

These were presumably the most engaged members in that they replied to the questionnaire with detailed comments. However, in general, CBI members do not appear to have been delighted by the Thatcherite corporate tax reforms and, although they seem to have assumed a certain level of popular opposition to tax, they also appeared to think that perceptions of fairness were at least as, if not

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from Tophan, Brintons Ltd, to J Cran, West Midlands Director, 11 April 1986', MSS.200/C Dec 1996/7922, Confederation of British Industry Archive, 1986; 'Letter from S A Thomas, Air Products Ltd, to A J Webb, 26 June 1986', MSS.200/C Dec 1996/7921, Confederation of British Industry Archive, 1986; 'Questionnaire on Tax Reform: J A C Darbyshire, A H Turner Group', MSS.200/C Dec 1996/7922, Confederation of British Industry Archive, 1986; 'Questionnaire on Tax Reform: Peter Clare, E. A. Clare & Son Ltd', MSS.200/C Dec 1996/7921, Confederation of British Industry Archive, 1986.

<sup>150</sup> 'Letter from Tophan, Brintons Ltd, to J Cran, West Midlands Director, 11 April 1986', MSS.200/C Dec 1996/7922, Confederation of British Industry Archive, 1986.

<sup>151</sup> 'Questionnaire on Tax Reform: Peter Clare, E. A. Clare & Son Ltd', MSS.200/C Dec 1996/7921, Confederation of British Industry Archive, 1986.

<sup>152</sup> 'Letter from S A Thomas, Air Products Ltd, to A J Webb, 26 June 1986', MSS.200/C Dec 1996/7921, Confederation of British Industry Archive, 1986.

<sup>153</sup> Ibid.

more, important.

Internally, discussions of popular attitudes to tax in relation to the working party were not extensive but seem to have echoed similar themes.<sup>154</sup> The record of a meeting about the report in October 1985 stated:

Sir Austin Pearce said that he saw the report as being criticised on grounds that it went over the top in favour of business and denied the responsibility for business to pay any tax. This was not easy to defend ... He saw major difficulties in selling the concepts of the report to politicians and the public at large.<sup>155</sup>

A year later, in discussion about their 1987 budget representations, several officials 'thought the Government should not use tax cuts to try and win the election', while another 'questioned the electoral advantage of tax cuts'.<sup>156</sup> In June 1987, the minutes of a taxation committee meeting also reported the opinion that it might be 'difficult to put a ceiling on employees' national insurance contributions if higher rates of tax were abolished'.<sup>157</sup> CBI officials seem to have mentioned popular attitudes to tax infrequently between 1985 and 1987, but when they did they emphasised concerns about fairness and even, in one case, questioned whether tax cuts were actually electorally helpful.

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<sup>154</sup> 'Memorandum from A J Webb to A K Edwards, 6 August 1985', MSS.200/C 2004/Box 101, Confederation of British Industry Archive, 1985; 'Tax Reform Working Party Report: Note of Points Made at President's Committee Meeting, 7 October 1985', MSS.200/C Dec 1996/7921, Confederation of British Industry Archive, 1985.

<sup>155</sup> 'Tax Reform Working Party Report: Note of Points Made at President's Committee Meeting, 7 October 1985', MSS.200/C Dec 1996/7921, Confederation of British Industry Archive, 1985.

<sup>156</sup> 'File Note on Eo's and Ta's 1987 Budget Representations Discussion, 20 October 1986', MSS.200/C Dec 1996/7900, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1986.

<sup>157</sup> 'Minutes of the Taxation Committee Meeting Held on Friday, 12 June 1987 at Centre Point', MSS.200/C 2003/Box 273, (Confederation of British Industry Archive, Modern Records Centre, University of Warwick), 1987.

The CBI appeared to take a new interest in radical tax reform in the mid 1980s, and advocated an ambitious and controversial range of proposals. It is noticeable that the CBI believed their members were intensely dissatisfied with the tax system well into the Thatcher government's second term, despite significant cuts to corporate taxation. With a plan to essentially entirely cut corporate taxation it is hard to see beyond the suggestion of blatant self-interest and disregard for public opinion. However, CBI officials' comments outside the working party implied opposition to tax but also questioned how extensive it was, as well as emphasising fairness. Many of the CBI members who responded to the working party's proposals similarly expressed concern about perceptions of fairness. Although mixed, CBI comments seemed, as previously, to combine assumptions of opposition and concern about perceptions of fairness.

## **The press**

The only place studied where conversations about popular attitudes to tax did seem to have changed significantly was in the press. Tax was a high-profile issue in coverage of the 1987 election.<sup>158</sup>

Conservative politicians and right-leaning papers repeatedly attacked Labour for having 'hidden' plans to increase taxation on ordinary voters.<sup>159</sup> These attacks were assisted by confusion in Labour

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<sup>158</sup> Butler and Kavanagh, *The British General Election of 1987*, 106, 185-186, 257-258, 273; 'A Stark Choice on Tax Policy', *Financial Times*, 1 June 1987.

<sup>159</sup> See for example: Robert Gibson, 'Kinnock's New Deal', *Daily Express*, 20 May 1987; Geoffrey Smith, 'Commentary', *Times*, 20 May 1987; 'Tory and Labour: The Manifest Differences', *Daily Telegraph*, 20 May 1987; 'Labour's Old Curiosity Shop', *Daily Mail*, 21 May 1987; George Gale, 'Don't Waste Your Vote on a Joker!', *ibid.*, 22 May; Lisa Wood, 'Lawson Warns of Labour Plans to Raise Taxes', *Financial Times*, 3 June 1987; Patrick Minford, 'Ten Million Households 'Will Be

messaging about how far down the income scale increases would reach, and by a lack of information in their manifesto.<sup>160</sup> Tax was even more prominent during the 1992 'tax bombshell' election, when a detailed shadow budget did not protect Labour from Conservative attacks.<sup>161</sup>

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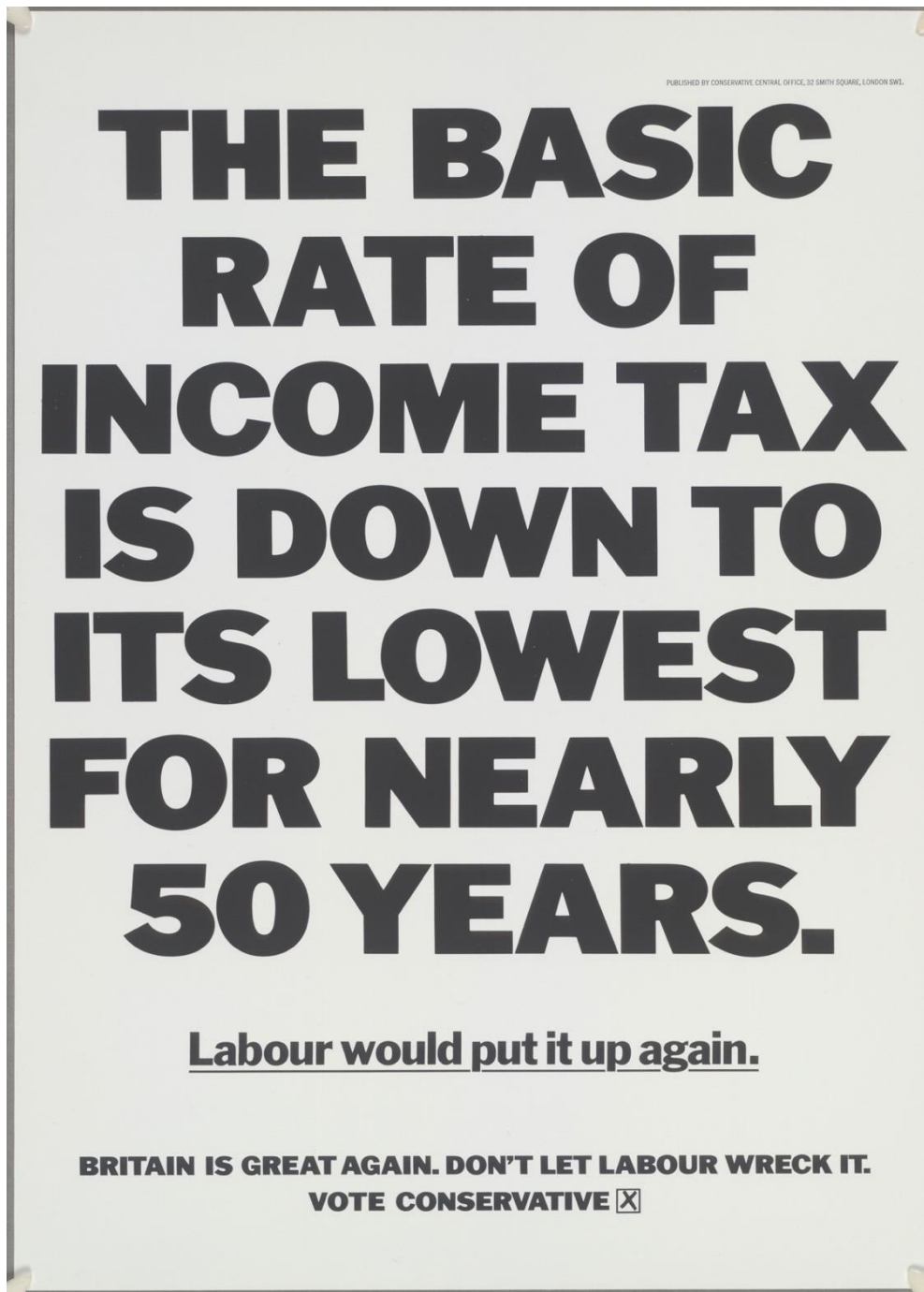
Worse Off If Labour Wins", *Daily Telegraph*, 6 June 1987.

<sup>160</sup> See for example: 'Labour's Horrible Hidden Agenda', *Daily Mail*, 5 June 1987; George Jones, 'Tories Take Offensive on Taxation', *Daily Telegraph*, 1987/06/06/1987; Will Stewart, 'Neil and Hatters Split on Plan for Tax Grab', *Daily Express*, 8 June 1987; George Jones, 'Labour's Tax Rise Disarray', *Daily Telegraph*, 8 June 1987; Robin Oakley, 'Tangled Labour Tax and Benefits Policy Fuels Doubt', *Times*, 9 June 1987.

<sup>161</sup> See Holli Semetko, Margaret Scammell, and Tom Nossiter, 'The Media's Coverage of the Campaign', in *Labour's Last Chance?: The 1992 Election and Beyond* ed. Anthony Heath, et al. (Aldershot: Dartmouth, 1994). for an analysis of the media coverage of the election.

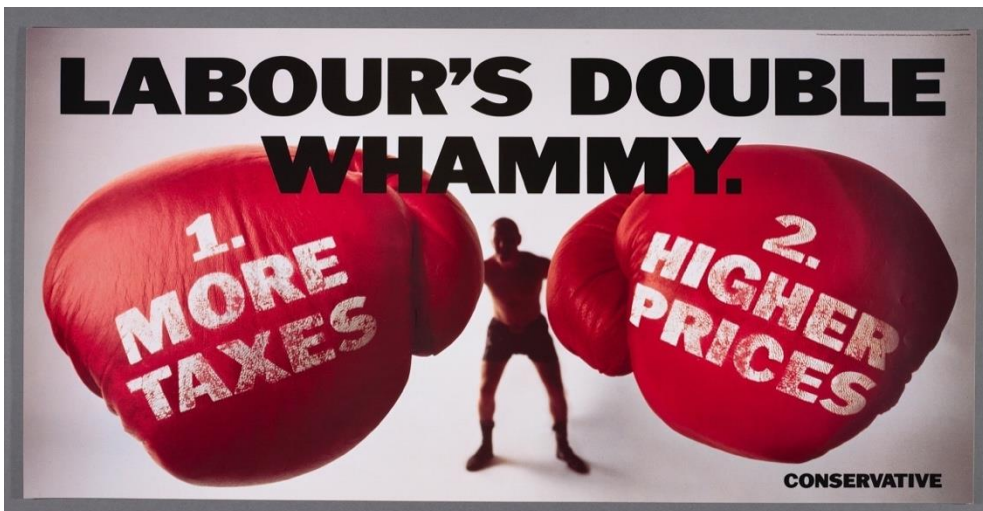


Image 9: Conservative election poster, 1987



Source: Oxford, Bodleian Library POSTER 1987-12: <https://digital.bodleian.ox.ac.uk/objects/c03c893e-655f-4b67-a5eb-86a0c20bbc8c>.

Image 10: Conservative election poster, 1992



Source: Oxford, Bodleian Library POSTER 1992-13: <https://digital.bodleian.ox.ac.uk/objects/771f7d9e-9380-42c7-9179-24a242b77ce0>.

The idea that tax was too high was not particularly prevalent during either campaign, although in 1987 both the *Telegraph* and *Times* did publish multiple cartoons suggesting that taxes were overly burdensome and intrusive (see image 11, for example).<sup>162</sup> Articles in 1987, and even more in 1992, did however argue that Labour would damage the economy through high taxation if elected.<sup>163</sup> Neoliberal

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<sup>162</sup> Maddocks, 'If You Would Sign All These Bricks as Approved by You before You Go We Can Start Building', *Daily Telegraph*, 23 May 1987; Maddocks, 'Don't Die in the South East, They'll Have You Paying Inheritance Tax on Your Caravan', *Daily Telegraph*, 13 June 1987; Maddocks, 'No Sir - This Loan Is to Pay the Tax on the Company Loan ...', *Daily Telegraph*, 27 June 1987; Maddocks, 'Gotcha!', *Daily Telegraph*, 25 July 1987; Maddocks, 'No Dear - That's Just for the Carpet, If You Want to Tack It Down - Tax Is Extra', *Daily Telegraph*, 25 July 1987; Smith, 'It's Me Capital Gains Tax, Doc - It Keeps Niggling Away at Me Back Pocket ...', *Times*, 23 May 1987; Smith, 'You Can Let Go Now - You're Not Liable for Capital Gains up Here!', *Times*, 27 June 1987; Smith, 'Capital Gains Tax! Capital Gains Tax!', *Times*, 4 July 1987; Richard Wilson, 'Hmg', *ibid.*, 25 July. For articles that did argue that tax was too high in 1992 see: 'May the Worst Lot Lose', *Economist*, 4 April 1992; *ibid.*; Martin Phillips and John Husband, 'Major's Tax Fraud: Tories Caught with Their Hands in Your Pockets', *Daily Mirror*, 6 April 1992; Charles Moore, 'Vote Labour If You're for the Union Dead', *Spectator*, 14 March 1992; John Jacobs and Julian Le Grand, 'Letters to the Editor: The Gap Widens between Rich and Poor', *Guardian*, 2 April 1992.

<sup>163</sup> See for example: 'Labour's Old Curiosity Shop', *Daily Mail*, 21 May 1987; Minford, 'Ten Million Households 'Will Be Worse Off If Labour Wins'', *Daily*

economic justifications for this were much more common in 1987 than they had been in 1979. Articles argued that low taxes were needed to increase efficiency and incentives, reduce brain drain, and compete with other countries. Sometimes they also argued that they would benefit those in poverty too, making lower taxes on the wealthy the moral choice.<sup>164</sup> In 1992 the main arguments were that taxing the wealthy reduced their investment and consumption, and as they were the major consumers this damaged the economy more widely.<sup>165</sup> Articles from 1979 warning that celebrities would leave Britain if Labour won were also revived in 1992.<sup>166</sup> One in the *Daily Mail* quoted Andrew Lloyd Webber as saying, for example:

I have never left this country. But this tax thing is so desperate, I would have to consider it. The tragedy of the Labour Party is not that their aims aren't sincere, it's just they have this absurd obsession that high earners are rich.<sup>167</sup>

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Telegraph, 6 June 1987; 'Opinion: Three Key Questions Every Voter Must Face up To', *Daily Express*, 1 June 1987; 'Taxing Belief', *Times*, 9 June 1987; Anne Segall, 'Labour's Hidden Tax Hike', *Daily Telegraph*, 20 March 1992; 'Bring on the Hard Hitters', *Sunday Telegraph*, 22 March 1992; 'What Kind of People Are We', *Daily Express*, 23 March 1992; 'Red in Tooth and Claw', *Economist*, 21 March 1992; Richard Jeffrey, 'Labour Party Piece Threatens to Bring the House Down', *Times*, 8 April 1992; Peter Norman, 'Double Visions of the UK Economy', *Financial Times*, 4 April 1992; 'Road to Ruin with Kinnock', *Daily Express*, 20 March 1992; Samuel Brittan, 'Peace, Retrenchment and Reform?', *Financial Times*, 19 March 1992; Hamish McRae, 'Gambling with Our Future: Labour Tax Grab Could Leave Everyone a Loser', *Daily Mail*, 3 April 1992; 'A Tale of Two Moralities', *Observer*, 22 March 1992; 'It's Time to Take a Chance on Labour', *Observer*, 5 April 1992.

<sup>164</sup> See for example: 'Labour's Old Curiosity Shop', *Daily Mail*, 21 May 1987; 'Labour's Horrible Hidden Agenda', *Daily Mail*, 5 June 1987; 'Taxing Belief', *Times*, 9 June 1987; 'Opinion: If You Really Do Care Vote for Maggie', *Daily Express*, 11 June 1987; 'Opinion: Now Nigel Can Swing the Tax Axe', *Daily Express*, 18 June 1987; Terence Stringer, 'Thatcher the Pay Snatcher', *Daily Mirror*, 26 May 1987.

<sup>165</sup> See for example: Bernard Shrimpsley, 'Greenfly on the Red Rose: Murdering the British Middle Class', *Daily Express*, 18 March 1992; Frank Johnson, 'Mr Smith Means the End of Civilisation', *Sunday Telegraph*, 22 March 1992; 'Bring on the Hard Hitters', *ibid.*; 'The Mad Tax Men Must Be Stopped', *Daily Mail*, 24 March 1992; 'No Need to Exaggerate', *Times*, 31 March 1992.

<sup>166</sup> See for example: Paul Eastham, 'If Labour Win I May Emigrate: Return to Bad Old Days Could Drive Lloyd Webber to U.S.', *Daily Mail*, 21 March 1992; John Gaskell, 'Showbiz Feels Tax Urge to Get up and Go', *Sunday Telegraph*, 22 March 1992.

<sup>167</sup> Eastham, 'If Labour Win I May Emigrate: Return to Bad Old Days Could Drive Lloyd Webber to U.S.', *Daily Mail*, 21 March 1992.

**Image 11: *Daily Telegraph* cartoon, 25 July 1987**



Source: Maddocks. 'Gotcha!' *Daily Telegraph*, 25 July 1987, 19.

Discussions of popular attitudes to tax had changed significantly. In both 1987 and 1992 articles raised the possibility, based on polling, that people might prefer spending increases to tax cuts.<sup>168</sup> One *Guardian* article, for example, stated in 1987:

Polls have repeatedly shown in recent years that a majority would prefer to pay more tax if that paid for more hospital beds and better social

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<sup>168</sup> See for example: Correspondent Walter Schwarz Religious Affairs, 'Challenge on Poverty Gap', *Guardian*, 13 May 1987; 'The Lady May Last Forever', *ibid.*; Roger Cowe, 'Self-Interest Is Not All in This Election: In the First of Three Articles in the Election Run-up Roger Cowe Examines the Common Belief That a Tory Victory Is the Best Outcome for Investors', *ibid.*, 16 May; Neil Kinnock, 'What I Believe In', *Sunday Mirror*, 7 June 1987; Quentin Political Staff Cowdry, 'Credibility 'a Major Problem for Labour'', *Daily Telegraph*, 27 May 1987; George Jones and Simon Heffer, "There Is a Greater Social Conscience among the Electors Than the Government Is Allowing For", *ibid.*, 18 May; Anthony King, 'Read History's Lips - 'No New Taxes' Is Not Always a Winner', *ibid.*, 7 April 1992; Alan Watkins, 'Mr. Smith Turns Electoral Wisdom on Its Head', *Observer*, 22 March 1992; Anthony King, 'This Time Round, They Are All the Guilty Men', *Daily Telegraph*, 12 March 1992; David McKie, 'Labour Maintains One-Point Lead: The Polls', *Guardian*, 16 March 1992; Robin Oakley and John Curtice, 'Sceptical Voters Want Higher Spending before Cuts in Taxes', *Times*, 16 March 1992; Watkins, 'Mr. Smith Turns Electoral Wisdom on Its Head', *Observer*, 22 March 1992.

services.<sup>169</sup>

In 1992 Anthony King argued in the *Daily Telegraph*:

Today, tax-raisers outnumber tax-cutters by nearly seven to one. The question may not be perfect but the shift in opinion is unmistakable. Nor should anyone be surprised. Incomes have risen considerably in recent years. The total tax burden has risen only slightly. Most people see modest tax increases as being within their means and they value highly - because they themselves use - the NHS, the state education system, public transport and other public services.<sup>170</sup>

In 1987 this idea was fairly partisan, appearing mostly in left-leaning papers.<sup>171</sup> A few articles in right-leaning papers expressed concern that people might be taken in by Labour and Alliance claims about the levels of tax increase required to raise spending, or by the argument that it was moral to pay higher taxes, and would forget that efficiency and growth were what would really benefit everyone.<sup>172</sup>

One *Telegraph* editorial asked, for example:

What worm of self-denial, what flagellatory obsession, causes so many successful British people to see virtue in voting against their strongest personal interests? Will none consider the possibility that those policies which favour their own economic success may also benefit society as a whole? ... This is the route that many of the richer members of the chattering classes declare that they will follow tomorrow, no doubt fortified by the unlikelihood that a Labour victory will make those delightful sacrifices necessary. Disappointed fiscal flagellants could, we suppose, make donations to Oxfam in lieu of the higher taxes they will not be called upon to pay.<sup>173</sup>

In both 1987 and 1992 these survey findings were questioned by

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<sup>169</sup> Cowe, 'Self-Interest Is Not All in This Election: In the First of Three Articles in the Election Run-up Roger Cowe Examines the Common Belief That a Tory Victory Is the Best Outcome for Investors', *Guardian*, 16 May 1987.

<sup>170</sup> King, 'Read History's Lips - 'No New Taxes' Is Not Always a Winner', *Daily Telegraph*, 7 April 1992.

<sup>171</sup> Articles did appear occasionally in centrist and right-leaning papers, generally driven by Labour or Liberal politicians' comments. See for example: Quentin Political Staff Cowdry, 'Credibility 'a Major Problem for Labour'', *ibid.*, 27 May 1987; George Jones and Simon Heffer, "There Is a Greater Social Conscience among the Electors Than the Government Is Allowing For", *ibid.*, 18 May. In 1992 this was more evenly distributed across the political spectrum of the papers.

<sup>172</sup> 'Alliance Manifesto', *ibid.*, 19 May; David Hart, 'Going for the Guilty Vote', *Times*, 20 May 1987; 'Misled by Guilt', *Daily Telegraph*, 10 June 1987.

<sup>173</sup> 'Misled by Guilt', *Daily Telegraph*, 10 June 1987.

right-leaning and centrist papers, and some articles suggested that people were lying to pollsters.<sup>174</sup> Woodrow Wyatt, for example, argued in the *Times* in 1987 that ‘Despite disclaimers to pollsters, tax cuts are actually popular’.<sup>175</sup> Thatcher herself refuted the idea in a *Telegraph* interview, stating although she was told that people would rather have higher spending than tax cuts that was not what teachers or nurses were telling her — they said they needed higher take-home pay.<sup>176</sup> The *Times* also published an opinion piece near the beginning of the 1987 election campaign by IEA founders Arthur Harris and Ralph Seldon, in which they suggested that ‘conventional opinion polls’ were biased, contrasting an IEA survey which used an, at best, questionable methodology to argue that very few people were actually willing to pay higher taxes to fund services.<sup>177</sup> No articles by think tanks were found about this topic in 1992, but other

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<sup>174</sup> See for example: Geoffrey Wheatcroft, ‘Party Political Performers’, *The Sunday Telegraph*, 17 May 1987; Hart, ‘Going for the Guilty Vote’, *Times*, 20 May 1987; Woodrow Wyatt, ‘A Dickens of a Cheek’, *ibid.*, 23 May; Woodrow Wyatt, ‘My Forecasts for 1992’, *Times*, 13 June 1987; Peter Riddell, ‘Labours Credibility Gap’, *ibid.*, 25 March 1992; ‘Labour’s Reckoning’, *ibid.*, 11 April; Robert Waller, ‘What Makes Polls So Contradictory?’, *Observer*, 22 March 1992; Gareth Smyth and David Owen, ‘Pollsters Face Questions over Their Methods’, *Financial Times*, 11 April 1992; ‘Living on the Margins of Error’, *Sunday Telegraph*, 12 April 1992.

<sup>175</sup> Wyatt, ‘My Forecasts for 1992’, *Times*, 13 June 1987.

<sup>176</sup> Margaret Thatcher, George Jones, and Simon Heffer, “Marks & Spencer Is Bringing to the Many Living Standards That Were the Privilege of the Few. That’s Toryism”, *Daily Telegraph*, 21 May 1987. See also: Robin Oakley and Richard Evans, ‘Lawson Promises More Cuts in Tax’, *Times*, 26 May 1987; Michael Cassell, ‘Tories Ready to Step up Attack on Labour’, *Financial Times*, 26 May 1987.

<sup>177</sup> Arthur Seldon and Ralph Harris, ‘The Vanishing Volunteers’, *Times*, 21 May 1987. The survey asked respondents whether they would be willing to cut spending on one service in order to increase it on another. It then asked only those who said yes to this question whether they would also be willing to pay higher taxes. However, it gave the results of this answer as a percentage of the total number of respondents, rather than of the subset that had actually been asked the question. The percentage willing to pay tax increases therefore appeared smaller. The *Times* also published a response by Michael Ignatieff which did not question the IEA’s methodology and agreed that much other polling was of low quality, but did note that a majority had voted for parties promising to put up taxes at the last two elections. See: Michael Ignatieff, ‘Folly of the Compassion Sweepstakes’, *ibid.*, 26 May.

articles made similar arguments. One *Observer* commentator wrote:

... asking people whether they would prefer tax cuts or increased public spending is a pointless, unpriced question. Telling an interviewer one supports tax increases for a worthy cause is free of charge.<sup>178</sup>

Another *Observer* opinion piece argued after the election:

If anything, Labour's problem at the recent election may have been that it embraced market economics with almost too much enthusiasm ... If the polls indicated that people preferred better public services, they took the message of the market at face value, committing the crucial error of failing to distinguish between hypothetical tax cuts and actual tax increases.<sup>179</sup>

It was also reported that the Conservatives believed that the polling was wrong and that even Labour were concerned that, in the end, people would think about their wallets.<sup>180</sup>

Despite this new debate about whether people would prefer improved services to tax cuts, articles arguing that people hated taxes were still far more common in both 1987 and 1992.<sup>181</sup> One 1987 *Express* editorial, for example, asked:

Are the British people really so unconcerned about their take-home pay that they will blithely vote for parties which openly promise to penalise

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<sup>178</sup> Waller, 'What Makes Polls So Contradictory?', *Observer*, 22 March 1992.

<sup>179</sup> William Keegan, 'Major and the Triumph of Incompetence', *ibid.*, 12 April.

<sup>180</sup> See for example: Peter Riddell, 'Will Lamont's Magic Work?', *Times*, 11 March 1992; Philip Stephens, 'Tories in a Race against Time', *Financial Times*, 28 March 1992.

<sup>181</sup> In 1987 approximately 70 percent of the articles found that discussed popular attitudes to tax argued that people were opposed to tax increases or would always support tax cuts, versus approximately 30 percent which suggested that people might be willing to pay higher taxes. In 1992 over 80 percent suggested opposition to tax. See for example: Smith, 'Commentary', *Times*, 20 May 1987; David Hart, 'Going for the Guilty Vote', *ibid.*; 'Tory and Labour: The Manifest Differences', *Daily Telegraph*, 20 May 1987; Smith, 'Commentary', *Times*, 22 May 1987; Barry Riley, 'Jumping at Shadows in the Square Mile', *Financial Times*, 30 May 1987; 'Opinion: Three Key Questions Every Voter Must Face up To', *Daily Express*, 1 June 1987; 'A Case for Tax Cuts', *Times*, 15 June 1987; 'Labour's German Lessons', *Economist*, 25 July 1987; Oakley and Curtice, 'Sceptical Voters Want Higher Spending before Cuts in Taxes', *Times*, 16 March 1992; Philip Stephens, 'Skilled Workers Bolster Labour', *Financial Times*, 25 March 1992; Riddell, 'Will Lamont's Magic Work?', *Times*, 11 March 1992; Waller, 'What Makes Polls So Contradictory?', *Observer*, 22 March 1992; Dennis Kavanagh, 'Spirals of Silence', *Guardian*, 21 April 1992; Charles Moore, '... And He Went Away Sorrowing, for He Had Great Possessions', *Spectator*, 11 April 1992; Peter Riddell, 'Little Labour Love Lost', *Times*, 16 April 1992.

them with higher tax burdens?<sup>182</sup>

John Cole argued in the *New Statesman* in 1992 that tax increases that would hit journalists were a particularly hard sell:

It is, of course, the oldest problem in Labour's electoral lexicon. "To tax and to please is not given to man", as someone - I think Benjamin Franklin - once said. Yet governments of the left, which wish to use taxation both as a means of redistribution and to fund improved public services, have to argue their case, and risk displeasure. The fact that this displeasure comes from the better-paid, and often more articulate section of the community, adds to the risks.<sup>183</sup>

**Image 12: *Daily Telegraph* cartoon, 23 May 1987**



Source: Maddocks. 'Check Your Insurance - He's a Moonlighting Tax Inspector ...' *Daily Telegraph*, 23 May 1987, 26.

The press highlighted tax as a reason for Labour's defeat at both elections. In 1987 articles argued that tax had been a major issue, normally along with defence and the 'loony left', and suggested that Labour's tax and spending plans had not been believable and voters

<sup>182</sup> 'Opinion: Three Key Questions Every Voter Must Face up To', *Daily Express*, 1 June 1987.

<sup>183</sup> John Cole, 'Pity the Poor Voter', *New Statesman*, 20 March 1992.



did not trust them with the economy.<sup>184</sup> In 1992 the focus on tax was even more pronounced; papers on both sides of the political spectrum were almost entirely united in the argument that people's self-interest and concern about increased taxation had won out.<sup>185</sup> Surveys around polling day showed that most people (incorrectly) thought they would be worse off under Labour's tax plans and this was identified as a key reason for their defeat.<sup>186</sup> Articles also argued that Labour had failed to recognise people's aspiration to earn an amount that would qualify them for Labour's tax increases in the future.<sup>187</sup> One editorial in the *Mirror* argued, for example:

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<sup>184</sup> See for example: 'Revolt of the Ordinary', *Times*, 13 June 1987; Malcolm Rutherford, 'Lessons to Be Learned All Round', *Financial Times*, 13 June 1987; 'A Case for Tax Cuts', *Times*, 15 June 1987; Geoffrey Smith, 'Commentary', *ibid.*, 22 May; Staff Our Political, 'Kinnock Pushes on with 'One Person, One Vote' Issue', *Daily Telegraph*, 25 June 1987; Simon Hoggart, 'The Double Blow', *Observer* 14 June 1987; Alan Watkins, 'The Only Opposition Is Labour', *ibid.*, 21 June; Alan Watkins, 'It Serves Them Right, I Say', *Observer*, 14 June 1987; 'Public Opinion', *Daily Mirror*, 15 June 1987. Ken Livingstone, 'Lost Votes That Can Be Won Back', *Guardian*, 26 June 1987; Tom Sawyer, 'Divisions That Labour Can Heal', *ibid.*, 29 June; Baroness Cox, 'You're All Right Perhaps but What of Jack?', *Times*, 1 July 1987; 'Workers of the Commons Unite', *Daily Mail*, 2 July 1987; David Hencke, 'Labour to Trawl for Affluent Southerners', *Guardian*, 3 July 1987; Correspondent John Carvel Political, 'Kinnock Loyalists Gain Shadow Team Majority', *ibid.*, 9 July; John Prescott, 'Labour Intensive Politics: John Prescott on Why the Party Needs a Rapid Rethink to Prepare for Election Victory in the 1990s', *ibid.*, 24 July; 'Third-Term Thatcher', *Economist*, 13 June 1987.

<sup>185</sup> See for example: 'Tomorrow Will Come ...', *Daily Mirror*, 28 April 1992; Smyth and Owen, 'Pollsters Face Questions over Their Methods', *Financial Times*, 11 April 1992; 'A Lesson for the Losers', *Daily Express*, 11 May 1992; 'A Great Day for Democracy', *Daily Mail*, 11 April 1992; Chris Buckland, 'Trust the People to Find Smith and Co Out', *Daily Express*, 11 April 1992; John Curtice, 'Labour's Slide to Defeat: John Curtice Analyses Reasons for the Late Swing That Killed Opposition Election Hopes', *Guardian*, 13 April 1992.

<sup>186</sup> Robert Waller, 'Closet Tories Come Clean Despite Opposition's Moral Advantage: Voting Analysis', *Observer*, 12 April 1992; Smyth and Owen, 'Pollsters Face Questions over Their Methods', *Financial Times*, 11 April 1992; Peter Riddell, 'Where Labour Is Vulnerable', *Times*, 30 March 1992.

<sup>187</sup> See for example: 'Tomorrow Will Come ...', *Daily Mirror*, 28 April 1992; Will Hutton, 'A Great Deal Remains to Be Done If Tory Hegemony Is Not to Prevail', *Guardian*, 11 April 1992; Alastair Ross Gooby, 'The Circle of Taxation That Labour Can Never Square', *Daily Telegraph*, 14 May 1992; Anatole Kaletsky, 'Target the Rich' Policy Backfires', *Times*, 11 April 1992; Stuart Hall, 'No New Vision, No New Votes', *New Statesman*, 17 April 1992. This idea about aspirational voters was closely tied to the class and geographical narratives discussed above. See for

What Labour overlooked in its tax proposals during the general election campaign was that although only 10 per cent of the people earn £21,000 or more, the other 90 per cent want to.<sup>188</sup>

Some articles did suggest that other issues had been important in 1992, highlighting Kinnock's unpopularity, right to buy, and perceptions of economic management, among others.<sup>189</sup> However, by a large margin most articles attributed Labour's loss to their tax policies.<sup>190</sup> The *Guardian* alone published more than ten articles within a couple of weeks of the election arguing that tax was responsible for Labour's defeat, and only a couple suggesting alternative explanations.<sup>191</sup> A long *New Statesman* report from a pub in Staffordshire concluded:

There was a general consensus in the Red Lion that Labour had lost because a) Neil Kinnock was a lousy leader, b) the party had been "too

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example: Will Hutton, 'Did Essex Know Best?', *ibid.*

<sup>188</sup> 'Tomorrow Will Come ...', *Daily Mirror*, 28 April 1992.

<sup>189</sup> Patrick Wintour, 'The Main Question among Party Workers Was: 'If We Cannot Win in a Recession, When Can We?', *Guardian*, 11 April 1992; 'Three Cheers for Democracy', *Daily Telegraph*, 11 April 1992; Buckland, 'Trust the People to Find Smith and Co Out', *Daily Express*, 11 April 1992; 'How Labour Lost', *Economist*, 18 April 1992; Hutton, 'A Great Deal Remains to Be Done If Tory Hegemony Is Not to Prevail', *Guardian*, 11 April 1992; Chris Buckland, 'Labour Needs More Than a New Leader', *Daily Express*, 14 April 1992; Ian Aitken, 'Shadowing the Gloomy Guru', *Guardian*, 25 May 1992; 'Three Cheers for Democracy', *Daily Telegraph*, 11 April 1992; Hutton, 'Did Essex Know Best?', *New Statesman*, 17 April 1992. Left-leaning papers, and the *Sun* also gave right-wing tabloids a role. The *Sun's* headline the morning after the election was "It's The Sun Wot Won It.". See for example: Bill Miller, 'I am What I Read', *ibid.*, 24 April; Hutton, 'A Great Deal Remains to Be Done If Tory Hegemony Is Not to Prevail', *Guardian*, 11 April 1992; John Ezard, 'Labour Counts Cost of Tabloids' Bombshell', *ibid.*, 18 April.

<sup>190</sup> See for example: Ivor Crewe, 'Tories Defy All the Electoral Wisdom', *Times*, 10 April 1992; 'Labour's Reckoning', *ibid.*, 11 April; 'Living on the Margins of Error', *Sunday Telegraph*, 12 April 1992; Smyth and Owen, 'Pollsters Face Questions over Their Methods', *Financial Times*, 11 April 1992; 'A Lesson for the Losers', *Daily Express*, 11 May 1992; 'A Great Day for Democracy', *Daily Mail*, 11 April 1992.

<sup>191</sup> See for example: Wintour, 'The Main Question among Party Workers Was: 'If We Cannot Win in a Recession, When Can We?', *Guardian*, 11 April 1992; William Keegan, 'Poison Chalice of His Own Making: The Economic Legacy', *Guardian*, 12 April 1992; Keegan, 'Major and the Triumph of Incompetence', *Observer*, 12 April 1992; Curtice, 'Labour's Slide to Defeat: John Curtice Analyses Reasons for the Late Swing That Killed Opposition Election Hopes', *Guardian*, 13 April 1992; John Ezard, 'Labour Counts Cost of Tabloids' Bombshell', *ibid.*, 18 April; 'The Harsh Facts of Victory and Defeat', *ibid.*, 11 April.

cocky" about winning, and c) its plans to put up taxes were vastly unpopular. "Why should I have to pay more tax so that he can carry on living on the dole?" was a typical comment - said, as often as not, by someone who'd had it said of him by someone else previously.<sup>192</sup>

This aspirational critique was part of a classed analysis of Labour's failure at both elections. In general, conversations about popular attitudes to tax around the 1987 election were less explicitly classed than previously. The right-leaning papers did not discuss class, instead focusing on 'ordinary people' and attacking Labour for trying to create division.<sup>193</sup> The only exception to this was the *Mirror*, which published two articles criticising Conservatives for helping the wealthy with tax cuts while those on low incomes paid more.<sup>194</sup> After the election, however, articles dissecting the result did present a classed analysis. They argued that it was 'prosperous', and in particular newly affluent, voters from the south of England that Labour had failed to win over.<sup>195</sup>

This had only intensified by the 1992 election, when 'Essex man'

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<sup>192</sup> Steve Platt, 'Not Paying Not Voting', *New Statesman*, 8 May 1992.

<sup>193</sup> See for example: Charles Moore, 'A Slice of Rich Cake', *Daily Telegraph*, 25 May 1987; 'Opinion: Now Nigel Can Swing the Tax Axe', *Daily Express*, 18 June 1987; 'Labour's Horrible Hidden Agenda', *Daily Mail*, 5 June 1987; Jones, 'Tories Take Offensive on Taxation', *Daily Telegraph*, 1987/06/06/ 1987.

<sup>194</sup> Stringer, 'Thatcher the Pay Snatcher', *Daily Mirror*, 26 May 1987; Roger Todd, 'What Has Happened', *ibid.*, 1 June.

<sup>195</sup> Livingstone, 'Lost Votes That Can Be Won Back', *Guardian*, 26 June 1987; David Hencke, 'Labour to Trawl for Affluent Southerners', *ibid.*, 3 July; Douglas Jones, 'Trying to Come to Terms with Our Owners' Revolution: Economics Agenda', *ibid.*; 'Kinnock Rallies New-Look Labour', *Daily Mirror*, 7 July 1987; Smith, 'Commentary', *Times*, 22 May 1987; Robin Oakley, 'Can Kinnock's New Team Win an Old Battle?', *ibid.*, 10 July; Robin Oakley, "'Good Value' the Key for Labour Says Kaufman", *Times*, 18 July 1987; Philip Webster, 'New Demand to Update Labour Party Policies', *ibid.*, 24 July; Rutherford, 'Lessons to Be Learned All Round', *Financial Times*, 13 June 1987; Hencke, 'Labour to Trawl for Affluent Southerners', *Guardian*, 3 July 1987; Smith, 'Commentary', *Times*, 22 May 1987; 'Alternative Capitalism', *ibid.*, 16 July; Prescott, 'Labour Intensive Politics: John Prescott on Why the Party Needs a Rapid Rethink to Prepare for Election Victory in the 1990s', *Guardian*, 24 July 1987.

became the archetypal 'C2' floating voter. 'Essex man' was from a working-class background but had voted Conservative in 1979. He was portrayed as self-interested, consumerist, and aspirational.<sup>196</sup> Although the focus on 'C2s' was particularly noticeable, some articles did also identify traditional middle-class voters in the south as those who would be hit by Labour's tax plans.<sup>197</sup> One *Express* piece, for

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<sup>196</sup> See for example: Ivo Dawney, 'Smith Kills Charge of Concealed Tax Horrors', *Financial Times*, 17 March 1992; Michael Kinsley, 'Uppity Mobile Essex Men', *Guardian*, 8 April 1992; Peter Riddell, 'Why Contentment Worries Labour', *Times*, 15 May 1992; 'Bring on the Hard Hitters', *Sunday Telegraph*, 22 March 1992; 'The Pips Squeak', *Times*, 17 March 1992; John Cole, 'Who Will Get the C2 Vote?', *New Statesman*, 27 March 1992. This concept was heavily gendered; no papers ran articles about Essex woman. It was also tied into a new element of the critique of high tax and Labour's plans — the idea that tax increases would increase interest rates and crash the housing market, which was predominantly portrayed as a concern for southern homeowners. See for example: Gordon Grieg, 'If You Make It - They'll Take It: Labour's Tax Plans: Crush the Rich, Squeeze the Miffle Classes and Put the Bite on Anyone with a Private Pension', *Daily Mail*, 17 March 1992; 'Geeing-up the Tories', *ibid.*, 20 March; Niki Chesworth, 'Kinnock Credit Crunch', *Daily Express*, 25 March 1992; 'Warning: A Labour Government Will Lead to Higher Mortgage Payments. There Is No Doubt About It. Interest Rates Will Rise within Days of Kinnock Entering Number Ten.', *Daily Mail*, 7 April 1992; Tom Rowland, 'Home Deals 'Subject to Major Win'', *Daily Telegraph*, 27 March 1992; Jeffrey, 'Labour Party Piece Threatens to Bring the House Down', *Times*, 8 April 1992.

<sup>197</sup> See for example: Nicholas Assinder, 'Middle Class Tax Attack: Anyone Earning over £22,000 a Year Must Pay up, According to Labour Plans', *Daily Express*, 17 March 1992; 'Red in Tooth and Claw', *Economist*, 21 March 1992; Jeffrey, 'Labour Party Piece Threatens to Bring the House Down', *Times*, 8 April 1992; Political editor, 'Sweet and Sour: Smith's Budget Squeeze on Rich to Help the Poor', *Daily Mail*, 16 March 1992; Shrimpsley, 'Greenfly on the Red Rose: Murdering the British Middle Class', *Daily Express*, 18 March 1992; 'Warning: A Labour Government Will Lead to Higher Mortgage Payments. There Is No Doubt About It. Interest Rates Will Rise within Days of Kinnock Entering Number Ten.', *Daily Mail*, 7 April 1992; Segall, 'Labour's Hidden Tax Hike', *Daily Telegraph*, 20 March 1992; 'Bring on the Hard Hitters', *Sunday Telegraph*, 22 March 1992; Bill Jamieson, 'How the Pips Would Squeak', *ibid.*; Grieg, 'If You Make It - They'll Take It: Labour's Tax Plans: Crush the Rich, Squeeze the Miffle Classes and Put the Bite on Anyone with a Private Pension', *Daily Mail*, 17 March 1992; 'Left without the Loonies', *Economist*, 28 March 1992; McRae, 'Gambling with Our Future: Labour Tax Grab Could Leave Everyone a Loser', *Daily Mail*, 3 April 1992; Philip Stephens, 'Labour Gambles with the Affluent', *Financial Times*, 18 March 1992; Simon Heffer, 'There Are Those Who Will Tell You the Next Three Weeks Are Important: Do Not Believe Them', *Spectator*, 21 March 1992; Hutton, 'Did Essex Know Best?', *New Statesman*, 17 April 1992; Will Hutton, 'Who Needs the Middle Classes: Will Hutton Urges Labour Not to Alienate People Who Could Become Powerful Allies', *Guardian*, 19 March 1992; 'What Kind of People Are We', *Daily Express*, 23 March 1992.

example, argued:

We are talking about overnight impoverishment of that vital layer of innovators, entrepreneurs, managers and professionals upon whose ability and energy depend Britain's future. When Labour's class war tax seizes an extra £5,000 of a manager's pay, how on earth is the manager to manage? ... The family is going to have to take its punishment for the socialist sin of having done better than the mob. So no more BUPA for them ... No more help from you for dear Granny; she will have to leave her retirement flat and go into a council old folks' home. My God, what words are there to tell her?<sup>198</sup>

This class focus was not limited to the right-leaning papers, although in the left-leaning papers it was mostly expressed in concern that it was not a good electoral strategy.<sup>199</sup>

The geographic area covered by discussions about attitudes to tax had also reduced. A basic GIS analysis (with a very small sample size, as few articles discussing popular attitudes to tax mentioned specific areas during any of the elections studied) suggests that in 1987, and even more so in 1992, discussions about popular attitudes to tax increasingly focused on the south of England, where, of course, the national press was predominantly based (see image 13).<sup>200</sup>

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<sup>198</sup> Bernard Shrimpsley, 'Greenfly on the Red Rose: Murdering the British Middle Class', *ibid.*, 18 March.

<sup>199</sup> See for example: William Keegan, 'John Smith and the Middle Class Struggle: In My View', *Observer*, 22 March 1992; Hutton, 'Who Needs the Middle Classes: Will Hutton Urges Labour Not to Alienate People Who Could Become Powerful Allies', *Guardian*, 19 March 1992; 'A Tale of Two Moralities', *Observer*, 22 March 1992; Cole, 'Pity the Poor Voter', *New Statesman*, 20 March 1992; Teresa Hunter, 'Independent Schools --- the Painful Lesson for Parents: Finding the Money to Pay for a Child's Education Is Proving Increasingly Difficult as the Recession Continues to Take Its Toll', *Guardian*, 4 April 1992.

<sup>200</sup> Articles referencing attitudes to tax around elections recorded as part of the initial analysis were recoded on whether they mentioned a geographical location and, if so, where. The results were mapped using ArcGIS based on number of mentions of each location. For 1992 mentions of 'South' and 'South East' have been aggregated to make the map more legible as ArcGIS marks these locations in the same place, near London. London and 'South' have not been aggregated so two circles are visible centred on London. If they were the disparity would be even more extreme. In general, England dominated coverage — Scotland and Wales were rarely mentioned and no mentions of Northern Ireland were found.

**Image 13: Geographical locations mentioned in articles discussing popular attitudes to tax, 1950, 1959, 1970, 1979, 1987, and 1992 general elections**

**1950 election**



**1959 election**



**1970 election**



**1979 election**



### 1987 election



### 1992 election



Along with this new class and geographical focus, two stories about the recent history of popular attitudes to tax also emerged at the 1987 election. The first suggested that attitudes had fundamentally changed since Thatcher's election in 1979.<sup>201</sup> The other argued that Thatcher's election was the *result* of attitudes changing throughout the 1970s, culminating in a groundswell of support for tax cuts.<sup>202</sup> One *Economist* article demonstrating the second idea argued, for example:

By 1979, many Britons — including many who did not call themselves Conservatives — were thinking in Thatcherite terms ... Taxes were too

<sup>201</sup> Smith, 'Commentary', *Times*, 12 May 1987; Cowe, 'Self-Interest Is Not All in This Election: In the First of Three Articles in the Election Run-up Roger Cowe Examines the Common Belief That a Tory Victory Is the Best Outcome for Investors', *Guardian*, 16 May 1987; Lord Blake, 'The Meaning of Thatcherism', *Daily Telegraph*, 29 May 1987; Wyatt, 'My Forecasts for 1992', *Times*, 13 June 1987; 'Any Socialists Now?', *ibid.*, 20 July; Hugo Young, 'The Convictions That Will Not Serve the Full Term', *Guardian*, 21 July 1987.

<sup>202</sup> 'June's Choice', *Economist*, 6 June 1987; T. E. Utley, 'Thatcher Factor—the Facts', *Times*, 8 June 1987; 'Voting for Freedom', *ibid.*, 11 June; Livingstone, 'Lost Votes That Can Be Won Back', *Guardian*, 26 June 1987.

high, especially given the quality of public spending which they paid for.<sup>203</sup> Neither idea was common but in 1987 the suggestion that attitudes had changed *since* 1979 was mentioned roughly twice as often as the idea they had changed in the 1970s.<sup>204</sup> They were both limited to the broadsheets but did not only appear in right-leaning papers; *Guardian* articles also argued that the Conservative governments had fostered 'attitudes of self-interest' since 1979, while Ken Livingstone, in another article for the *Guardian*, suggested that Labour had lost skilled workers in the 1960s and 1970s because they had made them pay for helping the needy rather than squeezing the wealthy as they had promised.<sup>205</sup>

The idea that opposition to tax had changed fundamentally in the 1970s appeared for the first time in the sources covered in the press around the 1987 election, although at this point the idea that attitudes had changed *after* 1979 was much more common. By 1992, however, that idea had entirely disappeared, leaving only the theory that people had become more opposed to tax in the 1970s.<sup>206</sup> This was now exclusively found in the right-leaning centrist broadsheets, with the exception of one article in the *Daily Express*.<sup>207</sup> Peter Riddell

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<sup>203</sup> 'June's Choice', *Economist*, 6 June 1987.

<sup>204</sup> Seven articles mentioned the first idea, while only three referenced the second.

<sup>205</sup> Cowe, 'Self-Interest Is Not All in This Election: In the First of Three Articles in the Election Run-up Roger Cowe Examines the Common Belief That a Tory Victory Is the Best Outcome for Investors', *Guardian*, 16 May 1987; Hugo Young, 'The Convictions That Will Not Serve the Full Term', *ibid.*, 21 July; Ken Livingstone, 'Lost Votes That Can Be Won Back', *ibid.*, 26 June.

<sup>206</sup> This idea had not become much more common — only four articles were found — but it now appeared to be the only historical argument about popular attitudes to tax. See: 'A Lesson for the Losers', *Daily Express*, 11 May 1992; William Keegan, 'Why the Conservatives Deserve to Lose', *Observer*, 5 April 1992; Riddell, 'Labours Credibility Gap', *Times*, 25 March 1992; Riddell, 'Will Lamont's Magic Work?', *Times*, 11 March 1992.

<sup>207</sup> Keegan, 'Why the Conservatives Deserve to Lose', *Observer*, 5 April 1992; Riddell, 'Will Lamont's Magic Work?', *Times*, 11 March 1992; Riddell, 'Labours Credibility Gap', *Times*, 25 March 1992; 'A Lesson for the Losers', *Daily Express*,



wrote in the *Times*, for example:

The post-war orthodoxy was that the tax burden could be raised to pay for an expanding welfare state ... But the hostility of many skilled workers to ever larger deductions from their pay-packets was one of the main reasons for the defeat of the Callaghan government in 1979, and of Jimmy Carter 18 months later.<sup>208</sup>

As in Riddell's article, this historical story was also clearly classed; it was working-class taxpayers who were portrayed as having become dissatisfied with high taxation in the 1970s.<sup>209</sup>

Where these ideas had come from, and why the second had become dominant by 1992, is not clear — no other organisations or individuals were cited in the articles that advanced them.

Partisanship does not seem entirely to explain it. Although several articles were unattributed, the authors that were named were mixed — journalists like Woodrow Wyatt and T E Utley were close to Thatcher, but others were centrist or left wing.

It does not appear to have been founded on any clear evidence. A few academic studies published in the early 1980s argued, based on the BES surveys, that opposition had increased in the 1970s.<sup>210</sup> However, none provided particularly convincing evidence; the BES data itself did not show that opposition to tax had increased in the 1970s — it only went up to 1970.<sup>211</sup> Other academic studies that

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11 May 1992.

<sup>208</sup> Riddell, 'Labours Credibility Gap', *Times*, 25 March 1992.

<sup>209</sup> See for example: *ibid.*; Watkins, 'Mr. Smith Turns Electoral Wisdom on Its Head', *Observer*, 22 March 1992; Kinsley, 'Uppity Mobile Essex Men', *Guardian*, 8 April 1992; Charles Moore, 'Alas, Labour - the Workers Don't Need You Any More', *Daily Telegraph*, 17 April 1992.

<sup>210</sup> See for example: Hibbs and Madsen, 'Public Reactions to the Growth of Taxation and Government Expenditure'; Whiteley, 'Public Opinion and the Demand for Social Welfare in Britain'.

<sup>211</sup> Butler and Stokes, *Political Change in Britain: The Evolution of Electoral Choice*, 459; Butler and Stokes, 'Political Change in Britain, 1963-1970'.

suggested the opposite were also published around the same time.<sup>212</sup> None of this research was reported in the press. Papers did report IEA studies arguing that popular opposition to taxation had increased in 1971 and 1979, and studies have shown that some journalists had close links to the IEA.<sup>213</sup> However, although the *Times* published an opinion piece by IEA founders Harris and Seldon during the 1987 election, no other reports on IEA surveys were found in the 1980s or early 1990s.<sup>214</sup> By 1987 even the most recent IEA study was eight years old, and the idea that attitudes had changed *after* 1979 was still more prominent. It seems unlikely that an IEA study changed press ideas about attitudes to tax more than a decade later.

The BSA surveys perhaps provide one possible reason why the idea that attitudes had changed in the 1970s might have become more prominent. They clearly suggested that the idea that attitudes had changed during the 1980s was incorrect, showing an increasing preference for spending over tax cuts through the 1980s. They did

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<sup>212</sup> See for example: Coughlin, *Ideology Public Opinion and Welfare Policy : Attitudes toward Taxes and Spending in Industrialized Societies*, 127-154; Lewis, *The Psychology of Taxation*.

<sup>213</sup> Harris and Seldon, 'Choice in Welfare, 1970: Third Report on Knowledge and Preference in Education, Health Services and Pensions', 25-35; Harris and Seldon, 'Over-Ruled on Welfare: The Increasing Desire for Choice in Education and Medicine and Its Frustration by 'Representative' Government ', 44-54. For newspaper reporting see for example: By a Staff Reporter, 'Many Favour Contracting out of State Welfare', *Times*, 8 January 1971; Charles Lyte, 'Support Grows for Cash Axe on Welfare Services', *Daily Express*, 8 January 1971; 'The War of All against All', *Economist*, 14 July 1979; 'For a Referendum', *Guardian* 30 April 1979. For a detailed discussion of the surveys see chapter one. On the links between the IEA and the press see: Cockett, *Thinking the Unthinkable: Think-Tanks and the Economic Counter-Revolution, 1931-1983*, 325; Jackson, 'The Think-Tank Archipelago: Thatcherism and Neo-Liberalism'; Parsons, *The Power of the Financial Press: Journalism and Economic Opinion in Britain and America*; Stedman Jones, *Masters of the Universe: Hayek, Friedman, and the Birth of Neoliberal Politics* particularly 134-179, 233-234; Tomlinson, *Managing the Economy, Managing the People: Narratives of Economic Life in Britain from Beveridge to Brexit*, 73-74.

<sup>214</sup> Seldon and Harris, 'The Vanishing Volunteers', *Times*, 21 May 1987.

not cover the 1970s and so did not rule out the idea that opposition might have increased before 1979. However, again, it is unclear why they would have influenced ideas in 1992 but not in 1987, given that they were widely reported from 1985 onwards.<sup>215</sup> It is possible, but not clearly evidenced, that several years of survey results were required for the results to be accepted. Some journalists continued to ignore, or reject, this evidence in both 1987 and 1992. In general, it does not appear that these new historical ideas about the development of popular attitudes to tax were primarily, or perhaps even partially, driven by evidence of popular attitudes.

Another possibility is unconscious bias.<sup>216</sup> The Sutton Trust found that the majority of its sample of the top 100 journalists in 1986 were privately educated and went to Oxbridge, suggesting that the social circles of many national journalists might have included a significant proportion of high earners who had benefited from Thatcher's tax changes and would be hit by Labour's increases.<sup>217</sup> However, there is no clear evidence to suggest this was an important factor.

Finally, it is possible that as the Conservatives won consecutive elections, journalists, like Labour politicians, became increasingly distrustful of surveys suggesting that people preferred service provision to tax cuts, and so by 1992 were more prepared to believe

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<sup>215</sup> See for example: 'Public View', *Economist*, 6 July 1985; 'Tory Supporters Prefer Services to Tax Cuts', *Guardian*, 29 October 1986; Paul Wilenius, 'High Anxiety!', *Daily Express*, 29 October 1987; Bill Frost, 'Enterprise Culture Fails to Take Root', *Times*, 15 November 1990.

<sup>216</sup> Journalists' salaries had eroded but the average *Guardian* journalist was still on £23,548 per year in 1987, compared to the average annual salary of £17,857. See: Patrick Wintour, 'Guardian Journalists Agree Disputes Deal', *Guardian* 23 April 1987; Clark, 'What Were the British Earnings and Prices Then? (New Series)'.

<sup>217</sup> Philip Kirby, 'Leading People 2016: The Educational Backgrounds of the UK Professional Elite', (The Sutton Trust 2016). See also: Golding and Middleton, *Images of Welfare: Press and Public Attitudes to Poverty*, 98-100, 147-149.

that the 1979 election result indicated that popular opposition to tax had increased in the 1970s. Certainly, the 1992 election seems to have convinced most journalists, at least in the short term, that polling about attitudes to tax was misleading. All of these are just possible factors, however; further research is needed to properly investigate the origins of this idea.

## **Conclusion**

It does not seem that the historical stories that had developed in the press by 1987 had come from the other organisations studied. Ideas about popular attitudes to tax in the political parties, civil service, TUC, and CBI did not appear to have significantly changed. Conservative politicians and researchers continued to assume popular support for tax cuts, but, as previously, this was accompanied by the knowledge that spending was equally, if not more popular, and perceptions of fairness crucial. Civil servants expressed similar ideas. The CBI seemed more interested in tax reform around 1987 and its members were reportedly highly dissatisfied with the tax system, despite corporate tax cuts, but both officials and members also expressed concern about perceptions of fairness.

Labour politicians seemed slightly more concerned about popular opposition to tax as the 1992 election approached, and in the long term their defeat appears to have convinced key figures that popular opposition to tax increases was implacable. Around the 1987 election, however, their ideas were similar to those in the Conservative party and civil service, and even during the 1992

election campaign perceptions of opposition were never entirely free of ideas about support for spending and fairness. In addition, assessments of their defeat in the immediate aftermath of the 1992 election were not unanimous that tax had been the major factor. That consensus appears to have emerged later. TUC leaders seemed potentially more convinced of popular opposition to taxation, but tax did not seem to be a major concern, and their discussions about it were limited.

None of these organisations expressed any kind of historical idea about the development of popular attitudes to tax, nor did their discussions seem to have changed dramatically, although consecutive election defeats appear perhaps to have made those on the left more pessimistic about the possibility of obtaining popular support for tax increases. Discussions also remained largely insular — although the political parties had access to extensive polling, it is not clear that it had any real impact on their ideas about popular attitudes. It was only in the press that ideas about popular attitudes to tax had changed significantly. There, the now dominant popular and academic idea about the historical development of popular attitudes to tax appears to have been emerging by 1987 and was fully formed by 1992. Exactly where this had originated is unclear, but it does not seem to have come from any of the other organisations studied here, nor did it appear to have any strong basis in evidence.

## Conclusion

None of the available evidence for popular attitudes to tax is without issues, and so the conclusions presented here are by necessity somewhat cautious. However, all the evidence consulted seems to point to a new periodisation of popular attitudes to tax in Britain between 1945 and 1992, one that emphasises continuity without any fundamental shift in popular attitudes in the 1970s.

Although of varying quality and availability, the quantitative evidence does not suggest that people became more opposed to tax in the 1970s. There are some suggestions that support for increased spending may have declined as expenditure rose through the 1960s, in particular, but there is little evidence that this translated into support for tax cuts if they required spending cuts. In contrast, the quantitative evidence indicates that popular opposition to tax was most likely consistently at a relatively low level throughout the whole period studied, although the evidence is more plentiful and reliable from the 1980s onwards.

Looking at the qualitative evidence, most individuals within the organisations studied seem to have consistently believed that people disliked paying taxes, but cared about fairness and supported service provision. The only exception was the short period in the early 1960s when Conservative politicians and researchers (and one civil servant) suggested that opposition to tax was no longer a major issue. While perceptions of opposition to contemporary tax levels were widespread in the 1970s, and a few comments suggested that

rising tax levels were fuelling opposition, there was little evidence that individuals in the organisations studied believed that popular attitudes to tax had changed in any fundamental way. That idea first appeared in the press in the 1980s.

The late 1940s and early 1950s do not appear as a golden age of popular consensus around, or consent for, high taxation. Discussions among political parties, civil society organisations, and the press assumed significant popular opposition to tax levels, with the press emphasising this particularly strongly. Individuals in the other organisations assumed opposition to tax, but also, as in later periods, that there was widespread support for services and that fairness was a major concern. Whether this view of popular attitudes to tax was correct is difficult to confirm. There is almost no survey evidence available for the late 1940s and early 1950s. Two isolated and potentially unreliable Gallup surveys suggest perhaps that respondents were willing to pay higher taxes for increased spending. The evidence could, therefore, suggest a situation not so different from that in 1992 — politicians and the press emphasising popular opposition to tax while survey evidence suggested taxpayers were willing to pay higher taxes to fund spending. Without better quality quantitative evidence this is speculative. Whether following the quantitative or qualitative evidence, however, the period around 1950 does not appear as a moment of unprecedented consent to taxation.

By 1959 first the press and then, a year or two later, Conservative politicians and researchers had largely stopped emphasising popular opposition to taxation. Conservative politicians even began to suggest that people were more concerned about services than tax cuts. However, ideas about popular attitudes to tax did not appear to

have changed in the other organisations studied. They continued to emphasise opposition, fairness, and support for spending. It is not entirely clear what caused this shift in ideas in the press and Conservative party. Effective tax rates had not fallen for most people. Conservative politicians and researchers' increased access to, or interest in, polling might explain why their perceptions changed, but does not seem to explain the shift in press reporting. Without access to detailed information on the tax system, journalists may well have taken the headline income tax cuts at face value. This could have been reinforced by a decline in their own, and likely many of their social contacts', tax liabilities.

The decline in Conservative and press concern about popular opposition to tax does not appear to have been the result of any actual change in popular attitudes, although there is, again, very little available survey evidence for the period around 1960. The CRD had polling in the early 1960s indicating that people were more concerned about services than tax cuts. Other surveys also suggested support for increased spending over tax cuts, although perhaps particularly in relation to pensions. As little survey evidence was found for the 1940s and 1950s, it is hard to say conclusively whether this was a shift, but it appears broadly in line with both earlier and later survey findings. The limited quantitative evidence available does not, therefore, seem to suggest any major shift in popular attitudes to tax around 1960.

Whatever drove this change among some elements in the Conservative party and the press, it does not seem to have lasted long. By the mid 1960s Conservative politicians and researchers, and some senior civil servants, were suggesting that opposition to tax



was increasing and might soon become a major issue. This could have been driven by the press, which did emphasise popular opposition to tax slightly more around the 1965 budget. However, press comments about popular opposition were still far less prevalent than they had been around 1950. CPC reports suggested opposition to the level and structure of taxation among the most engaged Conservative activists, but it was not clear that this opposition had increased, or what impact it had. Conservative researchers' responses to one survey, however, also suggested that their ideas about tax might be systematically biased by their personal characteristics and social contacts.

Quantitative evidence suggests that support for increased spending was falling through the 1960s, but cuts to services remained more unpopular than tax increases. The survey evidence showing this was not available until much later in the decade and so is unlikely to have driven the revived concern about popular opposition to tax in the Conservative party and civil service. Conservative party polling suggested that tax was not a major issue for the public. The fact that their concern about popular opposition increased again as Labour was being elected, with proposals to increase taxation of high earners, might again suggest that conscious or unconscious bias or their social contacts were a factor.

Again, discussions in the other organisations studied did not appear to have changed significantly. The FBI expressed members' concern about the 1965 tax reforms but did not fundamentally challenge them. Labour politicians and civil servants were concerned about opposition to the 1965 budget from wealthy taxpayers but, in general, their ideas about popular attitudes to tax remained consistent.

Conservative politicians and researchers, and some senior civil servants, displayed concern about increasing popular opposition to tax in the mid 1960s but they appear to have been essentially alone in this, and it does not seem to have been based on research or evidence.

Although the late 1960s has often been cited as the point when popular opposition to taxation started to increase, evidence for this in the sources consulted here was limited. More survey data was available for this period, and, although still in short supply and of variable methodological quality, perhaps suggests that support for higher spending continued to fall through the late 1960s, while support for tax cuts, if they did not mean spending cuts, was concurrently increasing. However, it also suggested that even in 1969 cuts to services were still more unpopular than tax increases.

A few comments indicated that opposition to tax might have been increasing, but these were isolated. Overall, discussions about popular attitudes were consistent with earlier periods. The TUC seemed slightly more concerned about opposition to tax but did not suggest that opposition had increased and continued to emphasise the importance of fairness. Butler and Duschinsky suggested changing attitudes among Labour's grassroots activists drove increasing concern about opposition to tax in the party but, if so, this appears perhaps to have been informal — it is not immediately evident in the archival record. Labour comments again demonstrated the consistent mix of assumptions about opposition to tax but also concern about fairness and service provision. Conservative politicians had evidence of extensive, though not necessarily increasing, opposition to the tax system among their most engaged

activists through the CPC groups, but this does not appear to have changed their ideas about popular attitudes. Neither party thought that tax was particularly important to the 1970 election result either, although polling indicated that tax had become a more important issue.

Press emphasis on popular opposition to tax had increased again and become more partisan by the 1970 election, with right-leaning papers emphasising opposition far more than left-leaning papers. On the other hand, press representations of opposition still had not returned to the levels seen around 1950, and articles expressed doubts about how attractive Conservative tax policies would be to voters. There were, therefore, some indications that support for service expansion was declining through the 1960s and that a few individuals in the organisations studied thought that opposition to tax might be increasing. However, there was little evidence that decreasing support for service expansion meant increasing support for tax cuts if they required spending cuts, and the comments suggesting increasing opposition were isolated. Overall, the continuities in discussions about attitudes to tax were far more prominent.

There is more evidence that some individuals within the organisations studied thought, or at least stated, that opposition was increasing in the late 1970s. However, these comments were still a small minority; most discussions were, again, consistent with earlier ideas. Two Conservative statements in 1977, for example, asserted that opposition had increased, but apart from this their discussions had not changed. Conservative politicians and researchers were not convinced that their tax policies were necessarily popular or

electorally beneficial and thought they would be considered unfair. Labour politicians seemed to suggest, less explicitly, that opposition had increased, and emphasised opposition to tax more in 1977 than other years. However, most Labour comments were in line with previous discussions. Neither Labour nor Conservative politicians seemed to believe at the time that opposition to tax would win, or had won, the Conservatives the 1979 election.

Civil servants appeared perhaps slightly more opposed to tax themselves around the 1976 budget, but their comments about popular attitudes had not changed. The CBI increasingly suggested that members were opposed to tax in arguing for its policy priorities, but their largely fruitless attempts to engage their membership on tax policy did not suggest widespread opposition. The TUC was communicating opposition to the level of taxation but did not argue that this outweighed support for spending or concern about prices or suggest that opposition had increased.

It was only in the press that a significant shift seemed to have taken place — popular opposition to tax was barely mentioned around the 1976 budget but was heavily emphasised by the 1979 election. Even this, however, was not new, and could be seen as much as a return to the tone of press conversations about popular attitudes to tax seen around 1950 as an unprecedented change. This qualitative impression is supported by a sentiment analysis, which suggests that press coverage of tax was still in most cases less negative in the late 1970s than it had been in the late 1940s. In addition, while a few comments implied that opposition might have increased, none asserted it explicitly, and most articles gave no indication of how they thought popular attitudes to tax might have changed.

The available survey evidence does not suggest that popular opposition to tax increased unprecedentedly in the 1970s. Support for increased spending seems perhaps to have continued to decline but in 1979 there was a clear preference for maintaining services over tax cuts. Comments which implied that opposition had increased were also almost exclusively confined, outside the press, to the period 1975-7. None were found in the lead-up to the 1979 election. It seems, therefore, that the comments that did imply opposition had increased might best be viewed as a response to historically high effective income tax rates, which peaked in 1977, rather than to any idea that attitudes to tax had changed fundamentally.

This is perhaps supported by conversations about popular attitudes to tax in the late 1980s and early 1990s. Outside the press, no statements suggested that opposition had increased during the 1970s. Defeat in the 1987 and, in particular, 1992 elections seems to have increasingly convinced Labour politicians that there was widespread popular opposition to tax. However, even in 1992 this remained contested, with services and fairness emphasised. Labour's immediate assessments of the 1992 election defeat placed tax as only one of a range of issues, with economic competence likely the most important. TUC officials also seemed slightly more convinced of opposition but, in general, did not seem overly concerned about attitudes to tax. Conservative politicians, civil servants, and CBI officials acknowledged opposition to taxation but, as previously, accompanied by the assumption that spending was equally, if not more, popular, and perceptions of fairness crucial.

The idea that popular attitudes to tax had changed significantly in the

1970s appeared for the first time in the sources studied in press reporting around the 1987 election. In 1987 articles were divided about whether attitudes had changed before Thatcher came to power, resulting in her election, or after 1979, as a result of her policies. In 1987 the second option was far more common. By the 1992 election, however, this second idea had disappeared, leaving only the suggestion that opposition had increased in the 1970s.

Where this idea came from and why it emerged in the press in the late 1980s is unclear. It was not supported by any survey evidence apart from one methodologically questionable IEA report published in 1979. It is possible that this could have been the source of this idea but there is no obvious reason why it would have changed journalists' views a decade after it was published. It does not appear to have come from academic studies either. Although a few academic articles in the early 1980s did suggest that attitudes to tax had changed in the 1970s, others suggested they had not, and neither were reported in the press either at the time or a decade later. Further research is needed to investigate the source of this idea. It does not, however, seem to have been primarily driven by, or based on, formal evidence of changing popular attitudes to tax.

Despite the IEA survey, this does not appear to be a story of neoliberal think tanks radically changing ideas about popular attitudes to tax. While the IEA does seem to have been trying to press a specific idea about popular attitudes to tax, or even more so services, the archival evidence consulted does not suggest it was particularly influential outside the press. Even in the case of the press, articles were emphasising popular opposition to tax before the IEA was founded, and the vast majority of articles suggesting popular

opposition to tax did not reference the IEA or other think tanks. In general, the conversations found were remarkably insular. The organisations studied do not seem to have been talking to each other or anyone else about popular attitudes to tax, with the obvious exception of the press, and TUC and CBI representations to successive governments.

Conservative researchers expressed some interest in evidence of popular attitudes to tax in the 1960s and 1970s, in particular, but, in general, the organisations studied here did not seem that interested in accessing evidence of popular attitudes. The TUC and CBI may simply have been focused on representing their memberships. The political parties clearly were concerned about attitudes to tax but, despite this, the Conservatives for large periods, and Labour for almost the entire period leading up to the late 1980s, did not seem to make significant efforts to obtain evidence of popular attitudes to tax. When they did have reliable survey evidence in the 1980s and early 1990s, politicians often seemed willing to discount it in favour of personal impressions and electoral results. Subjective beliefs seem often to have been given the most weight in discussions about popular attitudes to tax — politicians, journalists, and officials all seemed broadly confident they knew what popular attitudes to tax were and did not need to investigate further. This again perhaps points to the importance of what was accepted as the ‘common sense’ view of attitudes to tax in elite social circles in shaping the ideas shown here.

Individuals in these organisations did not generally specify whose attitudes they were talking about. The press and Labour politicians in the immediate post-war period occasionally referenced ‘housewives’

as a constituency with opinions on tax — although their possible interest in tax was almost exclusively confined to indirect taxes as that was what affected the weekly shop. This image ceased to be as frequent later on. However, this only really resulted in women's further erasure from the debate; by the 1992 election 'Essex man' was dominant and women were even more invisible in the discussion about popular attitudes to tax than they had been in 1949. The possibility that some of the people with attitudes to tax might belong to minority ethnic groups was seemingly never even considered, despite the increasing diversity of the British public.

Class was the only major characteristic assigned to the people whose attitudes were discussed, particularly in the press. In 1949-50, both working- and middle-class taxpayers were portrayed as angry about high taxation, although working-class taxpayers were concerned about indirect tax, while middle-class taxpayers wanted reduced income tax. By the 1970s this had simultaneously intensified — middle-class taxpayers were being viciously attacked and might be wiped out by high taxation — and flattened into everyone being worried about high income tax. This was on the one hand fairly reasonable — the number of people paying income tax had increased dramatically — but it also, whether consciously or not, facilitated the presentation of the Conservatives' 1979 tax proposals as tax cuts for everyone, rather than regressive changes that would benefit the wealthy. By the 1987 and, in particular, 1992 elections, press attention was concentrated on a group that the politicians had increasingly focused on since the 1960s — floating voters in the 'C2' occupational group. By 1992 this was also linked with a new geographical focus on South East England to create 'Essex man'. The number of people whose attitudes to tax were highlighted as



important, therefore, progressively shrank between 1949 and 1992, and the idea that different groups might have varying interests when it came to tax, even in terms of class, slowly slipped out of press reports.

As in the case of gender and ethnicity, the sources, as well as time and space constraints, have imposed limitations on what this study could cover. The case studies selected are by their nature restricted, and an exploration of other moments might bring up other interesting findings. The thirty-year closure rule also meant that it was not possible to study in detail the potentially crucial years after 1992 when Labour politicians' conviction that voters were implacably opposed to tax increases seems to have hardened.

There are various ways in which this study could usefully be extended. Work in other fields suggests that examining interconnected issues like views on the efficiency of spending and 'deservingness' of welfare recipients could provide important further context. 'Fairness' was a crucial component of ideas about popular attitudes to tax, but what it meant was rarely specified. A closer examination of discussions about fairness might help to illuminate this. How popular attitudes differed in relation to various forms of taxation, if they did, could also be important, as might regional differences in attitudes to tax. Britain was, and is, one of the world's largest tax havens. This does not appear at all in the sources consulted here — were people aware of this and, if so, how did this affect their attitudes to tax? Although the national press presented attitudes as homogenous, they also decreasingly represented the attitudes of anyone outside the South East; it would be interesting to investigate whether local newspapers were making similar

arguments. A final valuable extension might be a study of wider popular culture — books, films, television, radio — to see whether the idea about popular opposition increasing the 1970s appeared only in the press, or if it was a more widespread feature of popular discourse.

As a study of an area in which there had been little previous work, this thesis has been necessarily broad and leaves open many areas that could benefit from further exploration. It does, however, suggest a new periodisation of the development of popular attitudes to tax in the second half of the twentieth century, one in which attitudes were broadly consistent, without a fundamental rupture in the 1970s. This perhaps has some wider implications. It highlights that politicians' ideas about popular attitudes do not necessarily reflect attitudes themselves, and draws attention to how limited their evidence was (and how variable the impact it had on their ideas was). This suggests caution in using politicians' ideas as evidence for historical popular attitudes in other areas. This study could also support arguments emphasising the limits of consensus in the immediate post-war period, particularly outside elite groups, and those suggesting that the role of think tanks in changing political ideas in this period has been overstated. Similarly, it perhaps gives further backing to arguments that people were not as converted to Thatcherite arguments as was initially assumed. Finally, it potentially also lends credence to arguments against seeing the 1970s as the singular moment of change in post-war history.

Although these conclusions are tentative, given the difficulty of accessing evidence for historical popular attitudes, the evidence presented here suggests that previous assumptions about how

popular attitudes to tax in Britain developed in the second half of the twentieth century may be inaccurate. Popular attitudes to tax, and even, to a large extent, perceptions of popular attitudes in the organisations studied here, appear to have been broadly constant. There is little evidence to suggest that there was unprecedented popular consent to taxation in the immediate post-war period or a drastic increase in popular opposition in the 1970s. Although the evidence is far from conclusive, based on the organisations studied here the idea that popular attitudes to tax changed dramatically in the 1970s seems to have appeared first in the national press in the late 1980s and early 1990s.

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