

Australasian Accounting, Business and Finance Journal

Volume 10 | Issue 3

Article 5

2016

Tax and the Forgotten Classes: from the Magna Carta to the English Revolution

John Passant

Australian National University, john.passant@anu.edu.au

Follow this and additional works at: <https://ro.uow.edu.au/aabfj>

Copyright ©2016 Australasian Accounting Business and Finance Journal and Authors.

Recommended Citation

Passant, John, Tax and the Forgotten Classes: from the Magna Carta to the English Revolution, *Australasian Accounting, Business and Finance Journal*, 10(3), 2016, 67-88. doi:[10.14453/aabfj.v10i3.5](https://doi.org/10.14453/aabfj.v10i3.5)

Research Online is the open access institutional repository for the University of Wollongong. For further information contact the UOW Library: research-pubs@uow.edu.au

Tax and the Forgotten Classes: from the Magna Carta to the English Revolution

Abstract

This paper looks at three key early events in English tax history, the 1215 Magna Carta, the Peasants' Revolt of 1381 and the English Revolution from 1640 to 1649. It uses these events to explore the relationship between tax, war, democracy and rebellion. Tax is both an expression of and a cause of class divisions that is can, and does as these events show, spark revolts against the state imposing the taxes. These revolts can be between members of the ruling elite, or between the people outside the ruling elite and that group of rulers both political and economic, or a mixture of both. The aim is to reintroduce class into tax history and show over time the crucial role ordinary people (for example peasants, artisans and workers) play in the history of taxation. Thus the people of London played a role in the successful rebellion of the Barons against the kings' imposition of excessive tax and the establishment of a common counsel of the elite to approve future extractions. This gain became the bedrock for future democratic demands, for example no taxation without representation. Peasants drove the revolt of 1381 against poll taxes but could not make demands that transcended their particular class position although they gave hints of an alternative non-class divided society. In 1629 Ship Money enabled the King to rule without parliamentary approval and this eventually sparked the rebellion and then revolution from 1640 in the context of a society changing from feudal to capitalist relations.

In all three cases the actions of the masses of ordinary people are a key to understanding the events and the intertwining of war, tax, democracy and rebellion that becomes evident during this investigation.



Tax and the Forgotten Classes: from the Magna Carta to the English Revolution

John Passant¹

Abstract

This paper looks at three key early events in English tax history, the 1215 Magna Carta, the Peasants' Revolt of 1381 and the English Revolution from 1640 to 1649. It uses these events to explore the relationship between tax, war, democracy and rebellion. Tax is both an expression of and a cause of class divisions that is can, and does as these events show, spark revolts against the state imposing the taxes. These revolts can be between members of the ruling elite, or between the people outside the ruling elite and that group of rulers both political and economic, or a mixture of both. The aim is to reintroduce class into tax history and show over time the crucial role ordinary people (for example peasants, artisans and workers) play in the history of taxation. Thus the people of London played a role in the successful rebellion of the Barons against the kings' imposition of excessive tax and the establishment of a common counsel of the elite to approve future extractions. This gain became the bedrock for future democratic demands, for example no taxation without representation. Peasants drove the revolt of 1381 against poll taxes but could not make demands that transcended their particular class position although they gave hints of an alternative non-class divided society. In 1629 Ship Money enabled the King to rule without parliamentary approval and this eventually sparked the rebellion and then revolution from 1640 in the context of a society changing from feudal to capitalist relations.

In all three cases the actions of the masses of ordinary people are a key to understanding the events and the intertwining of war, tax, democracy and rebellion that becomes evident during this investigation.

JEL Classification: K34, N33

Keywords: Tax, history, social change, revolts, history of taxation

¹ Australian National University

I Introduction

Following on from the previous article in this series (Passant 2016), this paper examines the intertwining of tax, war, democracy and rebellion. In it I attempt to bring class and class struggle into the examination of tax history. It is the first of a number of articles looking at specific events in tax history over the millennium.

I cover three key events in English history driven by tax considerations, namely the Magna Carta in 1215, the Peasants' Revolt of 1381 and the English Revolution from 1640 to 1649. All three were sparked by tax and involved ordinary people, not just the ruling elite or aspiring ruling elites. In 1215 the Barons could not have succeeded without the support of the people of London. The 1381 Peasants' Revolt was, as its name suggests, a peasants' revolt, in this case against a series of poll taxes. From 1629 on, King Charles I levied Ship Money - a traditional right of kings to demand ships and men from port towns to defend the country or, as it developed over time, to provide money in lieu (Keir 1936) - in an attempt to fund his regime without Parliamentary support and this sparked a revolt by those forces which engulfed all sections of society.

All three events support the argument that tax is a key element in history, a reflection of the contradictions in class society and a spark for rebellion by both elements of the ruling class, or hostile brothers, (Marx 1974; Moseley 2002) and by the exploited and oppressed - in Marxist terms those who produce the economic wealth of society for the ruling class - the peasants, artisans, workers and others impacted by the taxes and more generally by their role and position in society.

Let's start with the Magna Carta, a document whose words resonate down the corridors of history and today, whenever the flag of freedom has been or is raised.

II The Magna Carta – The Barons' Tax Rebellion

The Magna Carta of 1215 was the product of a failed war and excessive tax (Breay & Harrison 2015). It was 'a selfish document in which the baronial elite looked after its own interests' (Carpenter 2015, p. 107), the result of a battle by 'thuggish barons' (Robertson 1999, p. 3) to, among other things, limit the king's power to tax. (Carpenter 2015). Indeed, David Carpenter goes so far as to say it was 'above all about money. Its overwhelming aim was to restrict the king's ability to take it from his subjects.' (Carpenter 2015, p. 24). As Claire Breay and Julian Harrison from the British Library put it: "Magna Carta stated that no taxes could be demanded without the 'general consent of the realm', meaning the leading barons and churchmen." (Breay & Harrison 2015). According to them: 'It re-established privileges which had been lost.' (Breay & Harrison 2015). In this sense it was an intra-class dispute, a battle between members of the ruling class. The hostile brothers, the different members of the ruling class, had fallen out. In applying at its widest to freemen, the Magna Carta excluded the majority of the English people at the time, the unfree – that section of the peasantry that had to provide unpaid labour to the lord (Carpenter 2015). It not only excluded them, it discriminated against them (Carpenter 2015). It also discriminated against women (Carpenter 2015). Jews were, so the king thought, his own property, and he could and did tax them as he wanted.

While the Magna Carta sometimes went further than just dealing with the concerns of the Barons and applied benefits to the free, it was taxes which had driven those Barons to rebel and those taxes applied to all of society, or at least those who could pay. One example of the excessive tax Breay and Harrison (2015) refer to arose in 1207.

Early on during John's reign, inflation trebled prices, and then retreated a little to double the level of prices compared to the first years of his reign (Carpenter 2015). Not only that but previous sovereigns had sold off some of the revenue raising land (Carpenter 2015), the loss of Normandy and the revenue that flowed from it, (Hughes & Oats 2007) and the 1206 French campaign added further pressure for more royal revenue. Further, according to Hughes and Oats, (Hughes & Oats 2007), citing Ormrod, (1999) 'the nature of the state was changing from a domain (demesne) based state to a tax based state' (Hughes & Oats 2007, p. 76), and this saw an expansion of the machinery of government which required more funding. They also attribute the shift after 1205 by John to more and deeper extractions to the death of Hubert Walter, his moderating financial adviser, in that year.

John responded to all of these revenue concerns, not with new taxes, but by '[exploiting] old ones to an unprecedented extent.' (Carpenter 2015, p. 207). Hughes and Oats say many perceived this exploitation of old taxes as extortion and observe these taxes created great resentment (Hughes & Oats 2007). The great aid of 1207 was a key part of this expansion of old taxes (Carpenter 2015). Aid in this case refers to a general tax on the kingdom, (Carpenter 2015), what Hughes and Oats call a 'gracious aid' (Hughes & Oats 2007, p. 94).

This tax broke new ground because it was imposed on revenue (for example rent) and movables (corn and farm animals mainly) rather than land (Hughes & Oats 2007; Carpenter 2015). It was known as 'the thirteenth' and was actually 12 pence in the mark (Hughes & Oats 2007). Apart from some clergy, it applied to most classes in society (Hughes & Oats 2007). A council of Barons, representing the community of payers, approved it under protest, (Hughes & Oats 2007) although Carpenter describes the claim by King John of consent as spurious (Carpenter 2015). It was, according to Hughes and Oats, an example of the move away from feudal taxes to a national tax, reflecting in their view the beginnings of the development of the tax state and the need to fund that state rather than the ruler (Hughes & Oats 2007).

The Magna Carta arose as a result of the Barons chafing at the tax extortion and wanting to limit the King's power to tax them. However it was not just a war among the elite. It was also a war of the elite against 'sections of society' (Carpenter 2015, p. vii). The towns for example often had different economic interests to the countryside and within both there were both clear and less clear class divisions between those who did the work and those who exploited that labour. In Carpenter's words, 'Magna Carta shows the King's subjects in conflict with one another as well as in conflict with the King.' (Carpenter 2015, p. vii). Linebaugh goes so far as to say the Magna Carta was a treaty among contending forces in a civil war involving seven conflicts, including between the common people and what he calls the privatizers, those who would drive the commoners off their land (Linebaugh 2008). Certainly, the common people were not absent from the struggle for the Magna Carta. The barons could only take London, and thus force the King to sign the Charter at Runnymede, with the support of the people of London. As Alexander (Alexander 2015a) says:

[T]he rebellion of 1215 hinged on the support of the citizens and people of London. King John was finally forced to negotiate only when Londoners handed the city to the rebels. The barons depended for legitimacy on a wide social base of support.

The role of the people, both as support for their ‘betters’ and as fighters themselves for a better world, is a theme that rings down the corridors of tax history.

What then did the Barons win? They won (what became) the rule of law, such that by 1300 all sections of society saw the Magna Carta as protecting them against arbitrary rule (Carpenter 2015). The Barons won limits on the power of the King to levy taxes on them, and others. Clause 12 thus prohibits the levying of scutage and aid, save with the common counsel of the kingdom. There were some exceptions in certain cases such as for ransom to win the King’s freedom. Clause 14 sets out the mechanism for calling that common counsel – individual invitations to the upper echelons of the elite and more generally through the sheriffs and bailiffs to the lower echelons of the elite. To quote Nicholas Vincent (Vincent 2015):

Clauses 39 and 40, for example, forbid the sale of justice and insist upon due legal process. From this sprang not only the principle of habeas corpus (that the accused are not to be held indefinitely without trial), but the idea of the right to trial by jury (by the accused’s ‘peers’). Even the presumption of innocence pending conviction can be traced back to the provisions of Magna Carta clause 40. From clause 14 of the 1215 Magna Carta springs the idea of no taxation without representation, and with it the establishment of a common council, duly embodied in Parliament, as a means of obtaining popular consent.

Here lies the key to and the ambiguity of the Magna Carta. The Magna Carta’s revolutionary content seemingly lies not in its contextual specifics but its ahistorical universality or, as Alexander describes it, ‘the gap between the original reality and subsequent meaning.’ (Alexander 2015). In 1215 common counsel meant, as clause 14 makes clear, the tenants-in-chief, that is, the people holding their land directly from the king (Carpenter, 2015). By 1297 Edward I was forced to concede he could only levy taxation ‘with the common consent of all the kingdom.’ (Carpenter 2015, p. 459). In fighting for a voice in society rebels referred back to the Magna Carta in support of their demands. They did this not just in the Peasants’ Revolt of 1381 and the English Civil War but also the American War of Independence; the struggle of the Chartists; the suffragette movement (Carpenter 2015); the struggle against apartheid (Mandela 1964); and the Zapatista uprising (Linebaugh 2008). The concept of the Magna Carta changed and expanded over time as the society from which it originated changed and evolved over time. Today for example right wing free market libertarians and liberals also proclaim the ‘truths’ of the Magna Carta. Chris Berg (2015) sets out the process for this liberal universalism. He says it arose:

[b]ecause those obscure Latin clauses became, in the hands of propagandists and revolutionaries decades and centuries after June 1215, a document symbolising general limits on royal power. Anachronistic misunderstandings of the Magna Carta were themselves a force for liberal progress. So to celebrate the Magna Carta is to celebrate 800 years of its history, not the specific rules it imposed about, for instance, the receipts of an estate’s earnings while it was held in wardship. It is to celebrate how this strange, failed peace treaty established a permanent relationship between tax resistance and political freedom in the English-speaking world.

In essence the Magna Carta established a ‘link between taxation and consent’ (Maddicott 2015, p. 22) that was to echo down the ages. We were seeing, according to Carpenter, ‘the emergence of the tax-based parliamentary state.’ Carpenter 2015, p. 459). While latter day libertarians might celebrate the link between taxation and representation, they do so from the point of view of the barons rather than the commoner. Later ruling classes adopted the cry of freedom to bind the exploited to them. Linebaugh (2008, p. 192) for example says that ‘[f]or a time during the twentieth century, the cultural development of Magna Carta led to its reification: it ceased to be an active constitutional force and became a symbol characterized by ambiguity, mystery, and nonsense ... it became an idol of the ruling class. It is when the idea and then the actuality of resistance seizes the oppressed and the exploited that the possibilities for real democracy and hence a challenge to the rule of the elites emerges. The link then becomes clearer between struggle and freedom. That link is often mediated through tax and rebellions against its imposition. Tax can be the spark. For example that resistance and universality found expression in the popular uprising of 1381 known as the Peasants’ Revolt.

III THE PEASANTS’ REVOLT OF 1381

The Peasants’ Revolt was a reflection of, and deepened the crisis in, mediaeval society in England at the time (Hilton & Fagan 1950, p. 13). The class antagonism and conflict between feudal lord and serf was its basic cause (Hilton & Fagan 1950). The poll tax, or rather a series of poll taxes, were its spark (Hilton & Fagan 1950).

There were a number of contributors to the generalised discontent that led to the Revolt. O’Brien identifies the long term causes of the revolt as the ‘immense forces of economic, social and ideological antagonism [that] had become locked together...’ (O’Brien 2004, p. 14). These forces were changing and the antagonisms heightening as the towns grew and trades developed, with a nascent capitalist class emerging (O’Brien 2004). Still, O’Brien believes it may have taken one or two centuries for revolution to break out (O’Brien 2004). However, as he puts it: ‘The historical process was hastened ... by the politics of the time and the actions of the ruling class and by the forces of nature.’ (O’Brien 2004, p. 13).

The Black Death in 1348-49 killed somewhere between one third and one half of the population (O’Brien 2004). This created a shortage of labourers (O’Brien 2004; Konicki 2012). The serfs (or villeins) more and more demanded, and received, wages for their labour (O’Brien 2004). They also became more mobile as the demand for their work saw land owners bid for their presence and bid up their wages (O’Brien 2004). The wealthy classes united against the rising price of labour and the confidence to win higher wages this was giving the lower classes (O’Brien 2004). The King’s Ordinance of 1349 and then the Parliament’s Statute of Labourers of 1351 tried to keep wages at 1346 levels, that is, at pre-Black Death levels (O’Brien 2004). Prices outstripped wages for a time (Konicki 2012). However such was the demand for labour that over time average wage rates rose (O’Brien 2004).

Not only did the Statute of Labourers attempt to set payment rates for particular labour in great detail, it also had draconian labour supply clauses. It made those able bodied men and women who were under 60, not in work, and with no land or master, bound to work for anyone who wanted them (Hilton & Fagan 1950). Any servant leaving their master before

their time (for example for a better position) was liable to two years jail (Hilton & Fagan 1950).

As O'Brien notes (O'Brien 2004, p 20):

The repeated attempts to enforce [the Statute of Labourers], however, meant that it became not only a hated piece of class legislation but also the grist in a class struggle of a new type. Previously, peasants had struggled against a particular lord who oppressed them. Now their hostility was aimed increasingly at Parliament and other national institutions. The politicization that this made possible was to become generalized into a much more fundamental questioning of society.

War too played an important part in the Revolt. The Hundred Years War had exhausted the Treasury coffers (Konicki 2012). In 1377 for example the French had landed on the south coast and occupied the Isle of Wight, as well as sacking Rye, Lewes, Folkestone and Portsmouth (Simkin 2014). The barons had borne the taxes to fund the war (Simkin 2014). To relieve the burden on them and allay fears about the seemingly bottomless pit of military spending their money was going into, the poll tax applied to 'the urban and rural poor,' (Hilton & Fagan 1950, p. 49) not just landowners. There were 3 poll taxes – 1377, 1379 and 1381. They were raised to fund expeditions in France (Simkin 2014). Each became more punitive. The rate in 1371 was 4d per person, the rate in 1379 depended on how rich the person was and in 1381 it was 12d per person (Simkin 2014). Its enforcement in the spring of 1381 to pay for the disastrous and very costly wars (Ormrod 1990) was 'the immediate cause of the revolt.' (Hilton & Fagan 1950, p. 1)

The first response by peasants to the trebled poll tax in 1381 was evasion on a massive scale. (O'Brien 2004). A poll tax is levied on each person. To evade it peasants 'disappeared.' The population numbers, driven by the need to evade the tax, 'seemed to have fallen from 1,355,201 in 1377 to 896,481 in 1381.' (O'Brien 2004, pp. 30-31).

The state responded by giving extra powers to the tax investigators, assessors and collectors. In January and February 1381 people across England, including local officials, falsified the lists of the inhabitants of their villages, towns and other areas (Lindsay & Groves 1974). In May 1381, when a Tax Commissionaire in Brentwood attempted to make villagers pay, many for a second time, to make up for the unpaid tax of others, they rose up and drove him and his colleagues out (Lindsay & Groves 1974; O'Brien 2004; Hume 1826; Foot 1981).

As Lindsay and Groves remark, 'The rebellion had begun.' (Lindsay & Groves 1974, p. 78). Others did the same, killing some Commissionaires or those assisting them (Lindsay & Groves 1974). Soon two separate groups of peasants, perhaps of up to as many as 70,000 each, (O'Brien 2004) drawn initially from Exeter and Kent, and then snowballing across the country, and with the support of the people of London, (Lindsay & Groves 1974) took the City.

This was an organised revolt, (Foot 1981) built on 20 years of preaching and discussion and fueled by the class grievances of the peasants and the towns (Foot 1981; O'Brien 2004). As O'Brien puts it the revolt was the result among other things of 'the patient work of revolutionaries.' (O'Brien 2004, p. 27). Those revolutionaries 'were poor priests who were close to their parishioners and who shared the sense of outrage and social injustice of their times.' (O'Brien 2004, p. 27). This included the idea that people should not pay an unjust tax.

Unjust it was. As Dobson says, it was not only ‘the ferocity of national taxation in the years before 1381 but also the severity with which with which governmental exploitation could bear on fourteenth-century local communities’ (Dobson 1993, p. xxxv) that was a major cause of the 1381 revolt. And to return to a theme that will recur, the tax was unpopular because it was inequitable. According to Lindsay and Groves, “‘Divers lords and commons,’” recorded the scribe of the *Anonimallae Chronicle*, “‘think the tax unfairly levied from the poor and not from the rich, and that in any case the collectors have retained most of the yield.’” (Lindsay & Groves 1974, p. 76).

The essential egalitarianism of the peasants (what David Hume (Hume 1826, p. 6) called ‘the ideas of primitive equality ... engraven in the hearts of all men’) comes out most clearly in a speech of radical preacher and one of the leaders of the revolt, John Ball, a man who had preached a form of common wealth for many years and had been imprisoned as a consequence of that and various religious heresies (Lindsay & Groves 1974). The revolt freed him from prison. In his speech on his release he said (Trevelyan 1915, p 197):

Good friends, things cannot go well in England, nor ever will until everything shall be in common; when there shall be neither vassal nor lord and all distinctions levelled, when lords shall be no more masters than ourselves. How ill have they used us? And for what reason do they hold us in bondage? Are we not all descended from the same parents, Adam and Eve? And what can they show or what reasons give, why they should be more masters than ourselves? except perhaps in making us labour and work for them to spend. They are clothed in velvets and rich stuffs, ornamented with ermine and other furs, while we are forced to wear poor cloth. They have handsome seats and manors, when we must brave the wind and rain in our labours in the fields; but it is from our labour that they have wherewith to support their pomp, we are called slaves, and if we do not perform our services we are beaten.

As examples of these ideas of primitive equality the demands of the rebels included not just the abolition of the poll tax and better wages but an end to serfdom, cuts in rent, stopping maintenance to the aristocracy and better off clergy and even some form of democracy or self-governance (Eisenman 2005). Here then was a demand for fundamental societal change, a social revolution, without the understanding of how it could be won. Even if that understanding of the power the mass of the unfree, those who worked unpaid for the lord (Carpenter 2015), had existed, it would not have been enough to overthrow feudalism. They may have had enough power to change fundamentally change feudalism, although even then whether the social position of the unfree gave them that power is a moot point. In any event their ideas did not allow them to push through to some sort of social levelling within feudalism. As Harman says the peasantry were uneducated and interested in their own village and land (Harman 2008, p. 155). They could not organise and unite around a vision for a new society and push it through (Harman 2008). Certainly the capital and labour relationship had not developed in a sufficiently capitalist direction to see a large enough capitalist class and the middling sort of to challenge feudalism, or even the particular representatives of the system, the King (Richard II) especially.

Instead the revolutionaries swore allegiance to the King, and to the commons. It was their downfall. Given the overwhelming show of defiance, the King agreed to all the demands of the unfree in order to buy time to organise his own forces. After an elected leader, Wat Tyler was killed at a meeting on his own with the King and his supporters, a trap in other words (Lindsay & Groves 1974) - the King, on the basis of his agreement with the demands,

coupled with the despair of the peasants, convinced the tens of thousands of them gathered nearby to return to the land and continue the harvest. They did. The revolt died out, and within days the King had gathered a force of thousands and ditched the peace terms. A period of reaction ensued and the leaders of the revolt and many followers were executed (Lindsay & Groves 1974).

Was the revolt a failure? Not at all. It won real gains for the unfree over time. Paul Foot explains (Foot 1981):

In 1382 a new poll tax was ordered by John of Gaunt's parliament, but this time for *landowners only*. In 1390 the attempt to hold down wages by law was formally abandoned and the Statute of Labourers effectively repealed. By 1430, only fifty years from the end of the Peasants' Revolt bondage and villeinage had been abolished, in England before anywhere else in Europe.

The oppressed had risen up against their oppressors, sparked by an unjust tax. Their quest for equity in a deeply unequal society drove them. They had neither the political understanding nor the social position to overthrow feudalism or to even impose their own will on the King and the rest of the ruling class (Harman 2008). However the Peasants' Revolt was a political revolution from below that set in train long term processes for change within feudalism which both benefited peasants and also hastened the development of capitalism in the centuries to come in England. By the time of the English Revolution capitalism is making and has made its way into the world. As Mandel says (Mandel 1980):

The battle of the rising bourgeois class to maximize accumulation of capital, or rather, remove all restrictions on its free development, was initially a struggle against the unlimited powers of the pre-capitalist state to levy taxes. Thus originally its battle for the conquest of political power was fundamentally about the power to decide itself what fraction of surplus-value would be withdrawn through taxation from immediate capital accumulation by "functioning capitalists", i.e. objectively socialized. It is indisputable, and cannot be dismissed as "mere empirical detail", that all successful bourgeois revolutions between the 16th and the 19th century were sparked off by taxation revolts, and that all modern parliaments emerged from the fight of the bourgeoisie to control state expenditure. The specific organizational forms of bourgeois political power, with its complex array of informal political structures (parties, clubs, pressure groups, networks and lobbies), trade associations representing different interests in economic disputes (which were at first mainly, if not exclusively, taxation disputes), elections and elected parliaments, as well as a permanent administrative apparatus and a suitable state ideology (including the doctrine of the "separation of powers"), is largely reducible to this basic conflict.

It is the English and French revolutions (and others across Europe and elsewhere) which rid these countries of the feudal state and establish the conditions for expansion of capitalism nationally and then internationally. This happens through the hostile brothers fighting to establish democratic institutions for the resolution of their differences. Democracy however is the hope and struggle of the unfree as well. Thus the rebellions of the English and other peoples for freedom looked back to and drew inspiration from both the Magna Carta and the Peasants' Revolt of 1381. That is certainly true of the English Civil War.

IV THE ENGLISH CIVIL WAR 1640 TO 1660

By now this story may sound familiar. The finances of the nation were in some trouble; war was brewing; and the king and a Parliament of the ‘the landed classes and the merchants’ (Hill 1966, p. 29) and ‘principally the gentry and wealthy merchants’ (Hill 1966, p. 39) were locked in a battle over whether the King could tax without the approval of those elected (Bennett 1998). On top of that, religious difference and persecution and repression added to discontent, and among other things to war with Scotland and in Ireland (Bennett 1998).

The deeper systemic and economic causes of the Civil War are complex. Hill attributes them to the changing nature of the economy, in particular the rise of the capitalist farmer alongside the urban bourgeoisie (Hill 1966). The alliance of the two took over the State and by helping sweep away feudal restrictions on its development made the expansion of capitalism in England possible (Hill 1966). ‘It was necessary,’ says Hill (1966, p. 9) ‘for the further development of capitalism that this choking parasitism should be ended by the overthrow of the feudal state.’ It was the middling sort, a developing or aspirant bourgeoisie, with the help of the oppressed, often represented by ‘the left,’ (Manning, 1999, p. 1) who made possible the long transition, a social revolution, from feudalism to capitalism in the United Kingdom.

Now, as Manning points out, it is a mistake to separate the political revolution from the social revolution as the political revolution was rooted in social forces (Manning 1999.) There were really two revolutions. As Ellen Meiksins Wood puts it (Wood 2003):

There was the one all the historians talk about, in which the monarchy was, for a time, overthrown and which eventually consolidated, in the so-called Glorious Revolution of 1688, the supremacy of Parliament.

Then there was another revolution, the real class struggle which took place within the Revolution of the 1640s, between propertied classes and the mass of small producers, farmers, craftsmen, and laborers.

That second revolution created an unprecedented ferment of radical ideas and practices. The dramatic explosion of popular radicalism was also a major factor in uniting the propertied classes against the second revolution and behind the restoration of the monarchy. In other words, this was a genuine class struggle.

In the end those who wanted compromise with the old regime won out and those who wanted the permanent overthrow of the monarchy and aristocracy, let alone a new society of equality and democracy, lost (Manning 1999.) However that victory, that political victory, contained within it the social revolution. The re-establishment, contrary to Perry Anderson’s view of an incomplete revolution, (Anderson, 1964; Anderson 1992) did sweep aside the real impediments to capitalist expansion in England, even if the 1660 restoration saw the royal, but now mainly titular, head of government reinstated. The English Revolution shifted power away from the monarchy and aristocrats to capital so that in the Glorious Revolution of 1688 the newly installed Protestant monarch (Charles II, and Parliament) had virtually no power while the bourgeoisie through their Parliament were in control of the state (Wood 2003). Of course things were in a state of flux but the Parliament of the middling sort was on the ascendency and over the next century consolidated their power as the bourgeoisie grew and expanded, at the expense of the monarchy and the last real vestiges of feudal rule. And it

gave birth to a fomentation of radical ideas and practices that we today can reach back to. It gave birth to the ideas of the social revolution, if not that actuality.

Who then are the middling sort who played such an important role in the English Revolution? Brian Manning is vague about the specific make-up of the middle or middling sort, and for good reason. As he says (Manning 1996, p. 10-11):

The term 'middle sort', however, is vague... A bourgeoisie is in the process of formation and the appearance of the term 'middle sort' prefigures this, but without divorcing them from the general body of small property holders...

In the context of this fluidity and changing social relations, Mark O'Brien offers us a view of the parameters of this developing group. He says (O'Brien 1996):

The vagueness of the definition of the 'middling sort' is a necessary historical function of the social reality of the time. The rise of trade and commerce had led to the emergence of a proto-capitalist commercial class, with interests different from those of the dominant Catholic landowners. The 'middling sort', then, began with the upper layers of the peasant class whose horizons were more and more fixed upon the expanding London market. Alongside these were the traders and monopolists who were now detached from the immediate production of goods and who craved control of the urban centres and trade routes. Rising through the social hierarchy there were the merchants whose world encompassed markets and power beyond the coastline of Britain and whose domestic loyalties were both ambivalent and pragmatic. Finally there were the lower reaches of the gentry whose social insulation within the old aristocracy had worn thin and whose interests had become more and more allied with those of the rising commercial class.

Yet, as we shall see, it was not just the middling sort who drove the English Revolution. The oppressed – peasants, the wage labourers, artisans, all those who labour provides economic wealth to another such as a lord or employer – played a key role in the Civil War and the transition to capitalism, sparked in part by taxes. Indeed the immediate causes of the Civil War included, among other things, war and taxes. Hill again (Hill 1966, p. 30):

The real crux of the problem was finance, over which there had already been conflict at the end of Elizabeth's reign. Prices were rising, the wealth of the bourgeoisie was increasing by leaps and bounds, yet the revenue of the Crown, as of most great landowners, remained static and inadequate to the new needs. Unless the Crown could tap the new wealth either (a) by drastically increasing taxation at the expense of the bourgeoisie and gentry, or (b) by, somehow taking part in the productive process itself, its independent power must disappear.

The first policy – increased customs, forced loans, new taxes – led to violent quarrels with Parliament, which had long claimed the right to control taxation, and was not going to allow taxes to be increased unless it was given full control over the machinery of State.

This relationship between taxation and a voice in the state imposing those taxes, plus capitalism developing within feudalism itself, was one of the reasons Schumpeter describes the development of society over the last millennium as the move towards 'the tax state', (Schumpeter 1991, p. 101) a state that reaches its apogee under industrial capitalism (Schumpeter 1991). This misunderstands the nature of capitalism and the role of the state in restricting, or developing, and then protecting the extraction of surplus value from workers. Tax is but one intricate example of the development of the state as the handmaiden of capitalist exploitation, the Marxist idea that the surplus value that labour creates is the engine

of capitalism and provides its profits, interests, rents, dividends, and wages, as well as its taxes (Passant 2015, p. 264). For example Poulantzas argues: '[o]ur investigation must take as its guiding thread the tendency of the falling rate of profit: state intervention in the economy should be essentially understood as the introduction of counter-tendencies to this tendency ...' (Poulantzas 1978, p. 173). In this light, and in today's climate of tax 'reform', the role of the state in relation to tax is to reduce taxes on business. The reason is simple enough. Marx says (Marx 1977, p. 751):

...the fall of the rate of profit can further be delayed by the omission of existing deductions from profit, e.g. by a lowering of taxes, reduction of ground rent etc...for these are themselves portions of the profit under another name, and are appropriated by persons other than the capitalists themselves.

Dave Eden, in discussing the role of the State in social reproduction, applies this logic in a nuanced dialectical way. He says (Eden 2015):

For the state the question is always how to fund social reproduction in a way that minimises the impact on capital accumulation. The state itself is dependent for its functioning on capital accumulation. This is not simply the outcome of a neoliberal ideology but is a material reality.

As such the concern of the state is to shape policy in a way that stimulates capital accumulation. And if capital accumulation is driven by the investment of firms seeking to make a profit tax policy needs to be shaped in a way that ensures or increases profitability. The main thrust of current tax reform discussion is about shifting more of the burden of tax from capital to labour in particularly through increasing consumption tax in the form of the GST whilst cutting corporate taxes. This is the case is being made by various factions for capital.

These are arguments for the future, but are inspired by developments in the English Civil War, the first revolution against feudalism and objectively for capitalism. My own view is, following Neil Davidson, that the results of the English, American and French revolutions were the important indicator of their nature and that we can call these revolutions bourgeois (Davidson 2012; Davidson 2015).

Let's return to the English Revolution. In the period before the English Civil War, the voice of the King rang louder than any of his powerful subjects. Between 1629 and 1640 Charles I ruled without parliamentary support or restriction – the Eleven Years' Tyranny as his opponents called it (Bennett 1998). He basically barricaded up the Parliament - Hill (Hill 1966, p. 35) calls it a coup - imprisoned some of its leaders and prevented the Parliament from sitting. To survive the King relied on traditional taxes such as customs duties known as tonnage and poundage. However in 1625 Parliament had granted Charles I only a year by year approval to impose such duties. This was one of the reasons he refused to allow Parliament to sit for 11 years. To collect these taxes, Charles I developed a set of customs farmers who were required to advance the tax for a particular area and then mandated to collect it, plus a percentage for themselves (Quintrell 1993).

Another role of the capitalist state is best described as ensuring that the social reproduction of the system occurs and that means, among other things, not only that capital can continue to exploit workers without challenge but that there is an educated and healthy working class fit to be exploited. Of course the contradiction between the immediate pressures of falling profit

rates to cut taxes on capital and capital's contribution to taxes to pay for social welfare continues.

But I am getting ahead of myself. Back to the class struggle in 17th century England and the revenue crisis the king was facing. To raise money Charles I also used purveyance, the King's 'prescriptive right to have his household supplied or transported at less than market rates.' (Aylmer 1957, p. 81). In a society where market relations and exchange at value were becoming more and more the norm, or at least had the potential to do so, this way of raising revenue undermined free and competitive exchange. In one method of application purveyance developed into a tax known as the Composition (Aylmer 1957). It was the difference between the King's price and the market price applied to the goods and services due from a particular county to the King (Aylmer 1957). That difference was essentially a tax collected from subjects.

The sale of monopolies, another method that Charles I used to raise revenue, also undermined the market and competition. The King granted patents to individuals and corporations and gave them 'the right to deal exclusively in a great number of goods. For such privileges the beneficiaries paid.' (Belloc 2003, p 139). A more ingenious tax, and one that didn't impact on the market, was distraint of knighthood. Essentially this involved fining people who possessed more than £40 of freehold land if they had not attended the coronation and been knighted. Leonard 1978).

Charles I also revived Ship Money and then widened its base. Ship money was a traditional right of kings to demand ships and men from port towns to defend the country or, as it developed over time, to provide money in lieu (Keir 1936). It had continued to be applied intermittently without parliamentary approval in the years after the Magna Carta despite that document's declaration of no taxation without consent, effectively a form of parliamentary support.

Charles I was having difficulty raising revenues so in 1634 he revived and applied Ship Money to coastal shires, ostensibly to fund the Navy (Quintrell 1993). Ship Money did not go into the Exchequer. It went to the Navy (Keir 1936). However it saved the revenue money. It was clearly seen as having a beneficial effect on revenue, helping to arm the nation state against future enemies or, as Andrews puts it, 'it would enable the Crown to have a credible foreign policy without bankrupting itself.' (Andrews 1991.) The immediate excuse given for Ship Money was the threat of piracy or sometimes the more general argument about the need to defend the realm (Andrews 1991). It may also well have been in some of its conceiving minds that it would become, 'as Clarendon put it, "an everlasting supply for all occasions."' (Andrews 1991, p. 138). Charles argued, not unreasonably, that the whole realm benefited from the Navy defending it, and so in 1635 extended Ship Money from coastal regions to all of England (Hill, 2002). Unlike other taxes which applied only to the rich and powerful, Ship Money applied to all, (Lindley 1973) but in reality could only be paid by those who held assets, personal as well as real (Hill 2002). It thus encompassed the middling sort, the merchants and small scale producers in the towns, some of who were on the way to becoming the bourgeoisie.

The importance of the tax, as Hill notes, was political (Hill 2002). As he says (Hill 2002, p. 55): ‘If it could be established as a regular tax which the King was entitled to collect without parliamentary consent, the fundamental constitutional issue of the century would be decided in favour of the monarchy.’ In the famous Ship Money case of 1637, the Court of Exchequer Chamber had narrowly decided that the King could levy the tax after the wealthy John Hampden refused to pay it (Hill 2002). Compliance with the tax had at first been very high at almost 97 percent of the tax assessed (Hill 2002). By 1638 that figure was 61 percent unpaid, in part a response to the Hampden court case and the outbreak of the Scottish War, and the burden the tax was imposing on the middling sort (Hill 2002). Marx wrote about Hampden’s refusal to pay Ship Money, setting in train the chain of events that led to Charles I’s execution. He said (Marx 1849):

It was not John Hampden...who brought Charles I to the scaffold, but only the latter's own obstinacy, his dependence on the feudal estates, and his presumptuous attempt to use force to suppress the urgent demands of the emerging society. The refusal to pay taxes is merely a sign of the dissidence that exists between the Crown and the people, merely evidence that the conflict between the government and the people has reached a menacing degree of intensity. It is not the cause of the discord or the conflict, it is merely an expression of this fact. At the worst, it leads to the overthrow of the existing government, the existing political system. The foundations of society are not affected by this. In the present case, moreover, the refusal to pay taxes was a means of society's self-defence against a government which threatened its foundations.

Tax conflicts are evidence of wider societal conflicts or crises, mediated through the state under capitalism or the feudal rulers under feudalism. However, and to disagree with Marx, as we have seen tax can spark rebellions that become social revolutions. Why is this? Under capitalism for example imposing or increasing taxes on workers may, ignoring for our purposes any benefits like education and health that the tax revenue funds to provide to workers, reduce the value of labour power. In crude terms these changes – new taxes or increased taxes - cut the living standards of workers. The capitalist state is then the target of anger about the loss of real spending power the new or increased taxes provide. In regimes of feudal absolutism, the necessity to work for a number of days for the baron was clear to all and any extractions by the monarch from the barons reduced their luxurious for the time life styles. This then would find reflection in pressure on peasants to work longer for the lord, reducing the affected peasant’s share of the social surplus they were creating.

Under immense money pressures as a consequence of his wars, Charles I recalled the Parliament in 1640. The question of power and who yielded it – a King with Divine rights or a parliament of the middling sort - was now on the agenda. In August 1641 the Parliament of the men and women of the emerging bourgeoisie and sections of the landed gentry declared Ship Money, its levy, collection and the judgments against it as ‘contrary to the laws and statutes of this realm’ and had always (that is, from the very beginning) been so contrary (Keir 1936). They also over time swept aside the other feudal levies such as purveyance and distraint of knighthood and the royal creation of monopolies.

The rest, as they say, is history. Clearly Ship Money, and more generally the desire of the emerging bourgeoisie and other elements of the middling sort to have a voice not just in the taxes imposed on them to fund the wars of the time but more generally in sweeping away the old ways of doing things which had become a barrier to further capitalist development in

England, were very important elements in the outbreak of the English revolution. However, some of those in revolt wanted a voice to protect their positions, positions which had developed in the growing spread of capitalist relations within feudalism, a protection essentially from growing proletarianisation and vision of mass production.

The armed conflict between the King and Parliament, the class divisions and fluid and fluctuating alliances within the anti-monarchist camp, the establishment of the New Model Army, the rise of the Cromwellian dictatorship, the fall of the Republic and the reinstatement of the monarchy with much reduced powers and then the Glorious Revolution of 1688 were all a consequence of the intermingling of the development of capitalism, the choke hold on that development, both political and economic, that was feudal relations, the concentration of state power in the hands of the King, the nature of the state, whose state it was, and the impacts of war and taxes as outlined above on capital accumulation and the drive for bourgeois and other elite representation. All of these factors opened up a space for the entry of the masses into the debates and struggles. However, as Manning (1999, p.2) warns, the voice of the poor in the Civil War and Revolution wasn't recorded directly. Rather we have the voices of the left, those who '... attempted to speak for the poor and the more deprived sections of society.'

Let's then see what sort of ideas were being put by the left, especially the far left during the English Revolution. Adopting Brian Manning's approach, the far left in the English Revolution is 'those who sought to speak for and mobilise the labouring poor.' (Manning 1999, p. 33). Within this category were some of the Levellers, the Ranters, the Quakers, the Fifth Monarchists and the Diggers.

The Revolution was a necessary clearing away of feudal chains to free up the capital accumulation process which allowed the flowering over the long term of capitalism in England. The first robust and revolutionary steps to universalising capitalism in England (including not just tax changes and who could levy tax but from 1642 the Civil War between the two sides) also produced a response from one of the groups later fighting the King in that Civil War, the Levellers. This group of radicals, representing 'skilled guildsmen' such as 'tradesmen, craftsmen, journeymen weavers, printers and brass founders,' (Brockway 1980, pp. 24-25) as well as demanding democracy also, among other things, demanded 'direct taxation proportionate to income.' (Brockway 1980, p. 35). The demand for democracy was 'to protect their status and livelihood.' (Walter 1991, pp. 120-121; Manning 1999, p. 25).

The development of capitalism, and the process of the proletarianisation of labour, threatened both peasants and small producers (Manning 1999). They were threatened with ongoing economic and physical dispossession to make way for wage labour. In response they wanted a say in the way the world they helped make was run to prevent further change and thus consolidate their own positions or manage the change for their benefit. Contradictorily some had the potential to become capitalist producers, extracting surplus value from workers. This was true of both some peasants and small producers, although for peasants the reality was that it was the landed aristocracy who would more likely become capitalist landlords or dependent on renting their land to capitalists. On the other hand the process of dispossession of peasants created the conditions for an expansion of wage labour. As Manning puts it, '[t]he Revolution was a crucial phase in crystallising a proto-bourgeoisie and proto-proletariat.' (Manning 1999, p. 21).

Just as the middling sort had a range of reasons for supporting democracy for themselves, the peasants and labouring masses had a range of reasons to oppose proletarianisation, and they did (Manning 1999). For peasants this was because they were moving or being moved from a society where they owned their labour and its products to one where they sold it to someone else (Manning 1999). For part time wage labourers it was the spectre of full time wage labour and hence the loss of their other means of subsistence and self-ownership that frightened them. For full time wage earners it was low wages and unemployment that saw them fear and sometimes oppose the process of proletarianisation.

In a state of deep societal crises and flux, sections of the left can and will attempt to balance opposing interests. Thus it was that one response from the Levellers to demands from the labouring masses, and to ensure that these elements of society did not threaten the middling sort, as the Civil War progressed, was to extend their programme ‘... to economic and social claims for equality’, (Manning 1999, p. 13) of which the demand for progressive direct taxation was one example. For example the Levellers demanded a progressive tax based on income and wealth. The idea of primitive equality remained ‘engraved in the hearts of many’ because class society is unequal per se. However the Levellers’ demand also reflected as discussed above the social position of groups under threat as capitalism expanded and deepened and contained within it the seeds of industrialisation. These groups wanted to create a State in their image to reflect their interests against the whirlwind that capitalism was unleashing, and in some cases contradictorily to benefit the new emerging bourgeoisie. It was a time when, to take Marx and Engels out of context, all that was solid was melting into air and all that was holy was profaned, (Marx & Engels 2008, p. 5) and in relation to that holy profanity, was moving from Catholicism to the “religion of capitalism”, Protestantism (Weber 2005; Tawney 1938).

Again, we need to be careful about imposing our own versions of left and far left to groups arising at the beginnings of an expanding capitalism in England. We also need to be careful to understand that in this period of the development of humanity, there appears to be little ability for the poor and labouring classes to give voice themselves to their demands. Given the social composition of the left groups like the Levellers and even the Diggers, they reflected the demands of the lower classes rather than coming from them and directly expressing them. However those demands did come out of the ‘popular revolts’ (Manning 1999) from below that were rocking the country. We also should not ascribe strict fixed boundaries between the Levellers and the Diggers and the other groups on the left and far left. Christopher Hill argues for example that there was a left and right within the Levellers (Hill 1971) and the fluidity of the situation and social relations (Manning 1999) saw some Levellers and others such as the anonymous author of *the Tyrannipocrit Discovered* (Hopton 1990) espouse ideas and approaches best described as far left (Manning 1999). For example the anonymous document argued among other things for equal citizenry – a land where kings and queens were the same as the lowliest citizens. The author envisaged mass education and the same amount of income for everyone to live on (Manning 1999). Having said that we can draw broad lines of difference.

In essence the difference between the Levellers and groups like the Diggers (or true Levellers as they were sometimes called) was that the Levellers wanted political equality but without threatening economic inequality while the Diggers wanted both universal suffrage and

common ownership – hence the radical content to their phrase (and that of other radical economic egalitarians in history), the commonwealth (Foot 2008). In Paul Foot's words, (Foot 2008, p. 35) 'the Levellers searched for political liberty that threatened no one's property.' The Diggers on the other hand, according to one of their leaders, Gerrard Winstanley, envisaged a 'common treasury', (Foot 2008, p. 35) a radical world of common ownership.

While the Levellers said almost nothing about wage labourers, (Manning 1999) and did not in fact want to level distribution within society, the Diggers certainly did. This group of 'far left' agitators (Manning 1999, p. 1) claimed as I mentioned above to speak on behalf of the poor and labouring classes. The Diggers by and large were not of those classes or even in most cases from those classes (Foot 2008). For example Gerrard Winstanley, one of the most well-known of the Diggers' leaders, in 1640 set up as a cloth merchant in London, just before the English Civil War broke out and forced him to turn his attention from cloth to communism (Manning 1999).

Winstanley argued for the abolition of private property (Manning 1999). Others, like the anonymous author of the *Tyrannipocrit Discovered*, argued for the radical redistribution of wealth and income such that everything above £100 a year would be taken from those earning that amount or greater (in effect taxed at 100%) and redistributed to those earning below that amount. As Manning (1999, p.49) points out such a radical redistribution of wealth would in fact have been effectively a social as well as a political revolution. To quote Manning, it is this 'broad aspiration for the redistribution of wealth' that defines the far left in the English Revolution and distinguishes it 'from the leadership of the Levellers, Fifth Monarchists and Quakers.'

Yet redistribution or even a common wealth were an aspiration that could not, in the then existing economic circumstances, be addressed without a vision of direct empowerment of ordinary citizens, i.e. not just empowerment through parliament but through major institutional structural changes on the part of the ruled that challenged capitalism. While Winstanley did argue for this empowerment – he has been labelled the first socialist from below, as opposed to the Stalinists and Labor Party types with their socialism from above - it was still too early for the voice of the working class and the poor to be strong enough to be heard or to create a new egalitarian and democratic society (Rees 1999). As Cox says: 'The emerging proletariat was, in the words of Eduard Bernstein, as yet "an inchoate class."' (Cox 1998). It was certainly too early in capitalism's rise for the working class to be the dominant class both economically and politically in society. It was neither yet fully a class in itself nor in any way for itself. This meant the social class with the power to implement Winstanley's vision was only in its early stages of development and certainly did not have the societal power or ideological understanding to overthrow a system that itself was only in the first stages of its development. Arguably the maturation of capitalism and the working class took almost a further two centuries before the working was, in E P Thompson's vision, made rather than being in the process of being made (Thompson 1963) and only then could the possibility of working class revolution become a potentiality rather than just a dream in England. That opportunity arose in England in 1831/32 according to Thompson, (Thompson 1963) and a bit longer, 1848 and afterwards in Europe. There was a mass uprising of workers, leading to the first workers' revolution and workers' state, the Paris Commune, albeit only for

a brief two months, in 1871. It was not until the 20th century that workers' revolutions in Europe and then other areas of the globe broke out, most notably in Russia in 1917 and in Germany in 1918. These two working class revolutions effectively ended the festival of barbarism that was imperialist conflict, for a short period of time at least. However, that is for in-depth analysis at another time. For now let's return to 1649.

The vision of radicals like Winstanley was a cooperative movement within the developing capitalist society, a cooperative movement that rejected ownership in a society based on private ownership. In 1649 Winstanley set up 'a community of equality at St George's Hill in Surrey.' (Manning 1999, p. 59). This action, and the establishment of another ten or so such communities, was intended to spark the masses to emancipate themselves. Coupled with this practical commune example, the Diggers also called for labourers to stop working – a general strike in essence (Hill 1974) - and to stop paying rents. The logic appears to have been that the big estates would collapse without workers and the work they performed and rent they paid and these estates would join with the communes in producing enough to satisfy the needs of all (Manning 1999).

The Levellers derided this approach of the Diggers as fanciful. Yet the Levellers were in no practical or even societal position to win their demands either. The Putney Debates, centred around the Levellers' *Agreement of the People* which called for representative democracy - although it was initially ambiguous as to how far this went but certainly much more than the 4 percent of the population who could then vote and much wider than the Army leadership wanted (Foot 2008) -, saw the Levellers win the debate but lose the power politics and hence the argument (Foot 2008). Three very powerful people voted against the Agreement, including the Lieutenant General Oliver Cromwell and his son in law, the Commissary-General Henry Ireton (Foot 2008). The Army leadership would not and indeed could not, given their propertied position in society, allow the democratic vision of the Levellers and the agitator-officers to become the basis for an extended franchise they feared would empower those without property to take away their property through democratic and parliamentary means.

The General Army Council debates at Putney were held against a backdrop of two of the Leveller leaders in prison, but with a number of Levellers and officers and soldiers sympathetic to the Levellers also elected. The arguments at Putney were long and arduous but centred on how far the Parliamentary franchise should go. They can be summed up by two quotes. The first is from Colonel Rainsborough, a supporter of universal suffrage and the Levellers, who said (Foot 2008, p. 28):

For really I think that the poorest he that is in England hath a life to live, as the greatest he; and therefor truly, Sir, I think it's clear, that every man that is to live under a government ought first by his own consent to put himself under that government; and I do think that the poorest man in England is not at all bound in a strict sense to that government that he hath not had a voice to put himself under ...

The second quote sums up the alternative view, the view that took almost 300 years of struggles by workers and women for the British bourgeoisie to address. Ireton said (Foot 2008, p. 29):

I think that no person has a right to an interest or share in the disposing of the affairs of the kingdom, and in determining or choosing those that shall determine what laws we shall be ruled by here - no person has a right to this, that has not a permanent fixed interest in the kingdom...

A permanent fixed interest is of course property. Property was overwhelmingly owned by men, but men of a special type – either the gentry or the developing capitalist class and those middle class groups rich enough to own their own small patch. Workers and the poor did not have the vote. This battle between property, gender and citizenship as the basis for voting continued for centuries. It shows the depth of fear that the ruling class in Britain had of their own workers that it was to be 1918, during World War I, before this vision, for the adult male population of Britain, propertied and propertyless, and for propertied women, became a reality.

The Suffragette movement had won a partial victory in 1918 which in 1928 became a full victory when all women over 21 won the right to vote. In 1948, 299 years after the Putney debates about universal suffrage in England, the abolition of the right to vote more than once for a section of the propertied class finally secured universal suffrage on the basis of one person one vote in Britain. Foreshadowing what I will discuss in relation to Australia in another in this series of articles, the impact of the World Wars and their aftermath was to force the ruling class to accommodate its working class. As Quintin Hogg, the future Lord Hailsham, said to the House of Commons in 1943: ‘Some of my hon. Friends seem to overlook one or two ultimate facts about social reform. The first is that if you do not give the people social reform, they are going to give you social revolution.’ (Hogg 1943).

Although the Levellers and their supporters won the vote in the Putney debates on an extended suffrage, the resistance of the English and British ruling class in whatever form to a basic democratic demand for almost 300 years shows the power of capitalism, the real fear it had then, and I would add, now, of its lower classes and the societal powerlessness of those lower class and the left which represented them to win full democratic rights. This powerlessness at first was the powerlessness of position but by the 1830s and 1840s it was also the powerlessness of will, the result of the dominance of social democrats and the either/or of capitulation to power or its overthrow. But that is a story I pursue in a later article.

The struggle for democracy during the English civil war was a struggle by the emerging bourgeoisie to grow economically and politically and over time to take control of the state. It was also a struggle by the middling sort to resist the growing encroachment on their positions in society and paradoxically for sections of them to take advantage of it as part of the nascent bourgeois class (Manning 1999). The poor and labouring classes and the groups that sprung up to represent them had a very different approach, demanding extensive or universal male suffrage. While tax had sparked the revolution, political equality, as exemplified by the battle for democracy and the extent of that democracy, and economic equality, as exemplified by the Diggers, were at its heart. But the radical elements, and the classes they represented, did not have the social power yet to win their democratic demands.

The fact that tax had played a major role in sparking the English revolution yet did not play a major role in the solutions to the problems reflects both the embryonic nature of generalised capitalism in England at the time of the English revolution and the reality tax is a reflection

of the wider social issues the crises produce. Solutions to capitalist crisis will be found not in tax policy but in resolving who owns the means of production, the nature of that ownership and who controls whose state.

V CONCLUSION

This introduction to early English tax history shows the interrelationship between tax, war, democracy and rebellion but that the relationship is a complex class based one especially where democracy is concerned. The desire for democracy becomes stronger as the feudal chains are challenged by a growing capitalist presence. The Magna Carta was a dispute between different sections of the hostile feudal brothers over tax. The barons could only be successful with the support of the people of London, the peasants, labourers, artisans and traders. The Peasants' Revolt was an uprising of peasants and wage labourers against a hated poll tax but those in revolt could not demand the overthrow of the old system because the new one had not yet grown strongly enough in its soil. The English Revolution was the revolt of the middling sort caught between capitalist production and proletarianisation. It ushered in the era of capitalism, but the state that developed was not fully democratic. Rather it was controlled at different times by the landed property owners and a section of the capitalist class, the merchants. Both feared working class votes would destroy their privilege and property relations.

As we shall see in another article in this series, these issues of war, democracy, taxation and rebellion arise and play out time and again in the American and French revolutions and during the Napoleonic Wars and afterwards in the United Kingdom as capitalism entrenches and spreads itself and the working class matures.

References

Alexander, D., 2015. Magna Carta: A tradition of rebellion *Counterfire* 7 June 2015 <<http://www.counterfire.org/history/17840-magna-carta-a-tradition-of-rebellion>>.

Alexander, D., (2015a) Ten reasons why the story of Magna Carta is about rebellion *Counterfire* 13 June <http://www.counterfire.org/history/17859-ten-reasons-why-the-story-of-magna-carta-is-about-rebellion#_ftnref1>.

Anderson, P., 1964. The Origins of the Crisis 23 *New Left Review* (Series I) 26.

Anderson, P., 1992. *English Questions* Verso.

Andrews, K. R., 1991. *Ships, Money, and Politics: Seafaring and Naval Enterprise in the Reign of Charles I* CUP.

Aylmer, G. E., 1957. The Last Years of Purveyance 1610-1660 10 (1) *The Economic History Review* 81. <http://dx.doi.org/10.2307/2600063>

Belloc, H., 2003. *Charles I* Gates of Vienna Books.

Bennett, M., 1998. *The English Civil War 1640-1649* Longman.

- Berg, C., 2015. Magna Carta: archaic tax document and icon of liberty *The Drum* 11 June 2015 <<http://www.abc.net.au/news/2015-06-09/berg-magna-carta-anniversary/6529966>>.
- Breay, C., & Harrison, J., 2015. Magna Carta: an introduction < <http://www.bl.uk/magna-carta/articles/magna-carta-an-introduction>>.
- Brockway, F., 1980. *Britain's First Socialists: The Levellers, Agitators and Diggers of the English Revolution* Quartet Books.
- Carpenter, D., 2015. *Magna Carta: With a New Commentary by David Carpenter* Penguin Classics.
- Cox, J., 1999. Dreams of equality: the levelling poor of the English Revolution - A review of Brian Manning, *The Far Left in the English Revolution 1640 to 1660* 84 *International Socialism Journal* <<http://pubs.socialistreviewindex.org.uk/isj84/cox.htm>>.
- Davidson, N., 2012. *How Revolutionary were the Bourgeois Revolutions?* Haymarket Books.
- Davidson, N., 2015. *We Cannot Escape History: States and Revolutions* Haymarket Books.
- Dobson, R. B., 1993. *The Peasants' Revolt of 1381* Macmillan.
- Eden, D., 2015. Australia you're standing in it part 2: Debt & Social Reproduction *With Sober Senses* 11 December <https://withsobersenses.wordpress.com/2015/12/11/australia-youre-standing-in-it-part-2-debt-social-reproduction/#_ENREF_15>.
- Eisenman, S. F., 2005. Communism in Furs: A Dream of Prehistory in William Morris's 'John Ball' 87 (1) *The Art Bulletin* 92. <http://dx.doi.org/10.1080/00043079.2005.10786230>
- Foot, P., 1981. This bright day of Summer: The Peasants' Revolt of 1381 *Socialists Unlimited* <<https://www.marxists.org/archive/foot-paul/1981/06/1381.html>>
- Foot, P., 2005. *The Vote* Penguin.
- Harman, C., 2008. *A People's History of the World: From the Stone Age to the New Millennium* Verso.
- Hill, C., 1966. *The English Revolution 1640* Lawrence and Wishart.
- Hill, C., 1972. *The World Turned Upside Down: Radical Ideas During the English Revolution*, Temple Smith.
- Hill, C., 1974. 'Pottage for Freeborn Englishmen: Attitudes to Wage Labour' in Hill, C., *Change and Community in Seventeenth Century England* Weidenfeld and Nicolson.
- Hill, C., 2002. *The Century of Revolution 1603-1714* Routledge Classics.
- Hilton, R., and Fagan, H., 1950. *The English Rising of 1381* Lawrence and Wishart
- Hogg, Q., 1943. British Parliament, Hansard, 17 February <http://hansard.millbanksystems.com/commons/1943/feb/17/social-insurance-and-allied-services#S5CV0386P0_19430217_HOC_306>.
- Hopton, A., (ed) 1990. *Tyrannipocrit Discovered* Aporia Press
- Hughes, J. F., & Oats, L., 2007. King John's Tax Innovations – Extortion, Resistance, and the Establishment of the Principle of Taxation by Consent 34 (2) *Accounting Historians Journal* 75

Hume, D., 1826. *The History of England, Vol. 3* William Pickering, London, and Talboys and Wheeler, Oxford.

Keir, D. L., 1936. The Case of Ship-Money 52 *Law Quarterly Review* 546

Konicki, M., 2012. *The Peasants' Revolt* <<https://prezi.com/7iz2q7mqqhmq/the-peasants-revolt/>>.

Leonard, H. H., 1978. Distrainment of Knighthood: The Last Phase: 1625-41 63 (207) *History* 23. <http://dx.doi.org/10.1111/j.1468-229X.1978.tb02354.x>

Lindley, K., The Part Played by the Catholics in Manning, B., (ed) 1973 *Politics, Religion and the English Civil War* Edward Arnold, London.

Lindsay, P., & Groves, R., 1974. *The Peasant Revolt 1381* Greenwood Press.

Linebaugh, P., 2008. *Magna Carta Manifesto: Liberties and Commons for All* University of California Press.

Maddicott, J., 2015. Magna Carta and the Origins of Parliament *The Historian* 125 pp. 22-24.

Mandel, E., 1980. 'Historical materialism and the capitalist state' transl. Bendien, J., <https://www.marxists.org/.../mandel/1980/xx/hismatstate.htm>

Mandela, N., 1964. "I am prepared to die", Statement from the Dock at the Opening of the Defence Case in the Rivonia Trial, Pretoria Supreme Court, 20 April 1964 <http://www.un.org/en/events/mandeladay/court_statement_1964.shtml>.

Manning, B., 1996. *Aristocrats, Plebeians and Revolution in England 1640-1660* Pluto Press.

Manning, B., 1999. *The Far Left in the English Revolution, 1640 to 1660* Bookmarks.

Marx, K., 1849. The Trial of the Rhenish District Committee of Democrats, *Neue Rheinische Zeitung* No. 231 and 232, February 1849 <<https://www.marxists.org/archive/marx/works/1849/02/25.htm>>.

Marx, K., 1974. Capital Volume III Progress Publishers.

Marx, K., 1977 *The Grundrisse* Penguin Books.

Marx, K., & Engels, F., 2008. *The Communist Manifesto* Wordworths Editions Ltd.

Moseley, F., Hostile Brothers: Marx's Theory of the Distribution of Surplus-Value in Volume 3 of Capital in Reuten, G., (ed) 2002. *The Culmination of Capital: Essays on Volume 3 of Capital* Palgrave

O'Brien, M., 1996. The class conflicts which shaped British history 73 *International Socialism* <<http://pubs.socialistreviewindex.org.uk/isj73/obrien.htm>>.

O'Brien, M., 2004. When Adam Delved and Eve Span: A History of the Peasants' Revolt of 1381 New Clarendon Press <<https://andylamas.wordpress.com/2014/06/19/mark-obrien-when-adam-delved-and-eve-span-a-history-of-the-peasants-revolt-of-1381/>>.

Ormrod, W. M., 1990. The Peasants' Revolt and the Government of England 29(1) *Journal of British Studies* 1. <http://dx.doi.org/10.1086/385947>

Ormrod, W. M., England in the Middle Ages, in Bonney, R., (ed) 1999. *The Rise of the Fiscal State in Europe c. 1200-1815* Oxford University Press.

Passant, J., 2015. Some Basic Marxist Concepts to Help Understand Income Tax 27 *The Journal Jurisprudence* 263-312.

Passant, J., 2016. Historical Note: The History of Taxation is Written in Letters of Blood and Fire, *Australasian Accounting, Business and Finance Journal*, 10(2), 93-101.

Poulantzas, N., 1978. *State, Power, Socialism* NLB.

Quintrell, B., 1993. *Charles I 1625 to 1640* Longman, London

Rees, J., 1999. 'The socialist revolution and the democratic revolution' 83 *International Socialism Journal* <<http://pubs.socialistreviewindex.org.uk/isj83/rees.htm>>.

Robertson, G., 1999. *Crimes against Humanity: The Struggle for Global Justice* New Press

Schumpeter, J., The Crisis of the Tax State in Swedberg, R., (ed) 1991. *The Economics and Sociology of Capitalism/ Joseph A Schumpeter* Princeton University Press

Simkin, J., 2014. Taxation in the 14th Century, *Spartacus Educational* <<http://spartacus-educational.com/YALDtaxation.htm>>.

Tawney, R. H., 1938. *Religion and the Rise of Capitalism: a Historical Study* Penguin Books.

Thompson, E. P., 1963. *The Making of the English Working Class* Victor Gollancz Ltd.

Trevelyan, G., 1915. *England in the Age of Wycliffe*, Longman

Vincent, N., 2015. The Clauses of the Magna Carta, *The British Library* <<http://www.bl.uk/magna-carta/articles/the-clauses-of-magna-carta>>.

Walter, J., 1991. The Impact on Society: a World Turned Upside Down' in Morrill, J., (ed) *The Impact of the English Civil War*, Collins & Brown.

Weber, M., 2005. *The Protestant Ethic and the Spirit of Capitalism* Taylor & Francis e-Library.

Wood, E. M 2003. Christopher Hill and the Recovery of History *Solidarity* <<https://www.solidarity-us.org/node/619>>.