

Taxation under the early Tudors 1485–1547

Roger Schofield

 **Blackwell**
Publishing

**Taxation under
the early Tudors
1485–1547**

PATRI MATRIQUE

Taxation under the early Tudors 1485–1547

Roger Schofield

 **Blackwell**
Publishing

© 2004 by Roger Schofield

BLACKWELL PUBLISHING

350 Main Street, Malden, MA 02148-5020, USA

108 Cowley Road, Oxford OX4 1JF, UK

550 Swanston Street, Carlton, Victoria 3053, Australia

The right of Roger Schofield to be identified as the Author of this Work has been asserted in accordance with the UK Copyright, Designs, and Patents Act 1988.

All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted, in any form or by any means, electronic, mechanical, photocopying, recording or otherwise, except as permitted by the UK Copyright, Designs, and Patents Act 1988, without the prior permission of the publisher.

First published 2004 by Blackwell Publishing Ltd

Library of Congress Cataloging-in-Publication Data

Schofield, Roger.

Taxation under the early Tudors 1485–1547 / Roger Schofield.

p. cm.

Includes bibliographical references and index.

ISBN 0-631-15231-8 (alk. paper)

1. Taxation—Great Britain—History. 2. Great Britain—Economic conditions—16th century. 3. Great Britain—History—1066–1687. I. Title.

HJ2603.S26 2004

336.2'00942'09031—dc22

2003026899

A catalogue record for this title is available from the British Library.

Set in 10/12 $\frac{1}{2}$ pt Sabon

by MHL Production Services Ltd, Coventry

Printed and bound in the United Kingdom

by MPG Books Ltd, Bodmin, Cornwall

The publisher's policy is to use permanent paper from mills that operate a sustainable forestry policy, and which has been manufactured from pulp processed using acid-free and elementary chlorine-free practices. Furthermore, the publisher ensures that the text paper and cover board used have met acceptable environmental accreditation standards.

For further information on

Blackwell Publishing, visit our website:

<http://www.blackwellpublishing.com>

Contents

<i>List of Tables and Figures</i>	<i>ix</i>
<i>Preface</i>	<i>xiii</i>
<i>List of Abbreviations</i>	<i>xv</i>
1 Introduction	1
Scope of the Study	1
The General Nature and Incidence of the Taxes	2
Parliamentary Taxation and National Finance	4
Parliamentary Taxation and the Redress of Grievances	6
2 Parliament	9
Taxation and the Summons of Parliament	9
The Case for Taxation: the Preambles	12
Parliamentary Opposition	15
The Evolution of a Money Bill	19
Drafts and amendments	19
Commons and Lords	23
Indenture and statute: assent	25
3 The Fifteenth and Tenth	27
The Historical Background	27
The Levying of the Tax	29
The appointment of the collectors	29
The charges on the vill	33
The delegation of powers within the vill	35
Local assessment	36
The assessors	36
The basis of assessment	37
Liability through residence	42

Local relief through bequests	43
Local collection	45
The collectors and the problems of collection	45
Opposition to distress: rescues	46
Opposition to distress: actions at law	51
Collective responsibility: unhelpful colleagues	53
The costs of collection	54
The time available for collection	57
Unpopularity of office: limitations and exemptions	58
Exemptions from Liability to the Fifteenth and Tenth	58
Exemption by status	60
Exemption by custom	63
Exemption by statute	63
Exemption by petition to the Barons of the Exchequer	63
Exemption by prerogative grant	65
Secular communities	65
Religious communities	65
Summary	70
4 The Evolution of the Directly Assessed Subsidy	72
The Fifteenth-Century Background	72
The Poll Tax on Aliens of 1488	73
The Subsidy of 1489: Failure	74
The Compromise Forms of 1497 and 1504	79
The Attainment of the Final Form of the Directly Assessed Subsidy	85
The subsidy of 1513	85
The subsidies of 1514, 1515 and 1516	87
The subsidy act of 1523 and after	90
5 The Directly Assessed Subsidies 1513–47	93
The General Administration of the Subsidies	93
Special commissions	98
Exemption and division	100
Ministerial control over the commissioners	101
Assessment	102
What was assessed?	102
Minimum qualifications	104
Rates of payment	105
Increased rates of payment	108
Exemptions from liability to the subsidies	108
Assessment rules	110
The procedure of assessment	116

The timing of the assessments	119
Collection of the Money	119
Local collection: the petty collectors	119
The high collectors	120
The time allowed for collection	121
Legal tender	123
Transferred liability to payment	124
Liability <i>ab initio</i>	124
Liability transferred upon default	125
Difficulties arising during collection	125
Certification	128
The Time Allowed for Levy of the Subsidies	131
Anticipations	133
The Efficiency of the Administration of the Subsidies	135
Efficiency in the certification of assessments	137
The accuracy of the assessments	138
6 The Procedure and the Records of the Exchequer	140
The Exchequer of Receipt	141
Payment by assignment	143
Exchequer terms and payment dates	150
The Exchequer of Account	151
The summons to account	151
The death of a collector	157
Appearance at the Exchequer: attornies	158
The procedure of account	158
Debts upon accounts	161
Enrolment of debts on the Pipe Rolls	165
7 The Yields of the Taxes	168
8 The Efficiency of the Collection of the Taxes	178
Speed of Payment	178
Speed of Account at the Exchequer	184
Defaults by the Collectors	187
The Efficacy of the Forms of Process out of the Exchequer	190
Popular Opposition to Parliamentary Taxation	197
9 Taxation and the Political Limits of the Tudor State	201
Appendix I: Taxation Acts and Dates of Payment	219
Appendix II: Chancery Enrolments of Commissions	221

<i>Notes</i>	223
<i>Glossary</i>	280
<i>Bibliography</i>	282
<i>Index</i>	289

Tables and Figures

Tables

1.1	Relative frequency of grants of fifteenths and tenths and directly assessed subsidies	3
1.2	Grants of taxation and general grants of pardon	7
2.1	Sessions of parliament and grants of taxation	10
2.2	Additional clauses: fifteenths and tenths	22
2.3	Additional clauses: subsidies	23
3.1	Commissions to collect fifteenths and tenths	31
3.2	The basis of local assessments for fifteenths and tenths	40
3.3	Bequests in relief of taxation	44
3.4	Opposition to the collection of the fifteenth and tenth	48
3.5	Actions at law against distresses	52
3.6	Allowances to collectors of fifteenths and tenths	55
3.7	The time available to the collectors of fifteenths and tenths	57
3.8	Exemptions from collectorship of fifteenths and tenths	59
3.9	Claims for exoneration for lands taken into the royal demesne	64
3.10	Grants of exemption to religious foundations	66
4.1	The poll tax on aliens of 1488	73
5.1	Counties statutorily exempt from liability to subsidies	94
5.2	Cities and towns receiving separate commissions	95
5.3	Number of 'auxiliary' commissioners	97
5.4	Number of commissioners appointed	97
5.5	Commissions to royal and other households	99
5.6	Claims for exemption from service as a commissioner on account of insufficient notice	100
5.7	Rates of payment and minimum assessments, 1513–47	106
5.8	Claims against wrongful assessment of spiritual persons	110

5.9	Claims against double assessments	112
5.10	Proportion of double assessments found to be identical	114
5.11	Discrepancies between 'illegal' double assessments	115
5.12	Interval between latest date for handing indentures to the petty and to the high collectors	122
5.13	Interval between receipt of indentures by high collectors and latest date of payment	122
5.14	Claims for exoneration by collectors from illeivable sums	127
5.15	Complaints against rescues of distresses	128
5.16	Intervals, in weeks, between last days of assessment, certification and payment	129
5.17	Recipients of duplicates of commissioners' certificates	130
5.18	The statutory dates for levy of the subsidies	132
6.1	Revenue from parliamentary taxation levied by way of assigned tally	146
6.2	Dates of payment of parliamentary taxes	151
6.3	Earliest writs of distress requiring certification or appearance at the Exchequer	152
6.4	Intervals between issue of first writs of distress and first writs of attachment	154
6.5	Fines upon collectors for absence from their accounts at the Exchequer	157
6.6	Recognisances taken by the officers of the Exchequer from the collectors	162
7.1	Yields of the taxes	170
8.1	Speed of payment of the taxes	179
8.2	Number of groups of collectors and their speed of accounting at the Exchequer	185
8.3	Number of groups of collectors subject to writs of attachment	188
8.4	Number of collectors attached by the sheriffs	191
8.5	Sheriffs' returns of seizures	193
8.6	Fines levied upon sheriffs for insufficient execution of Exchequer writs	196
8.7	Complaints of rescues of distresses and of assaults against collectors	200
9.1	Probate inventory/subsidy assessment comparisons: number of cases by area and period	209
9.2	Intervals between subsidy assessments and probate valuations	210
9.3	Subsidy assessments as percentage of probate valuations	212
9.4	Independent net effects of six factors on the accuracy of subsidy assessments	214

Figures

1.1	Distribution of acts of parliament granting taxation and of the incidence of taxation	4
-----	---	---

Preface

This study has been based primarily upon the original documents produced during the levy and account of each of the taxes granted by parliament to the crown during the reigns of two monarchs, Henry VII and Henry VIII. Originally this was submitted as a doctoral thesis for the University of Cambridge, under the title 'Parliamentary Lay Taxation, 1485–1547'. I then found that I was more employable, as a research assistant in the history of population, than as a scholar with some knowledge about taxation, in what appeared to many as a somewhat distant period of history. In fact, I then joined, and have worked all my life, in the Cambridge Group for the History of Population and Social Structure. But direct taxation has remained my first love. So I kept in touch with Geoffrey Elton, until his death, who right at the outset first suggested to me that taxation might indeed prove to be a worthwhile subject of investigation. In fact Geoffrey supervised my doctoral dissertation on that topic and, more recently, he has tried to encourage me to publish my findings. But before doing that, I tried to set the early Tudor experiment in its historical context. This exercise was printed as one of a set of 'essays presented to Sir Geoffrey Elton on his retirement', and it has now become an appropriate final chapter to this book.¹

It so happens that the original documents of the history of taxation have, for the most part, been preserved amongst the records of the Exchequer and are at present deposited in the National Archives at Kew Gardens, London. In order to make this study as thorough as possible, it has proved necessary to work systematically through all the classes of documents in which references to parliamentary taxation might be expected to occur for all the sixty-three years covered by the early Tudor period.² Unfortunately it has proved impossible to extend this approach to documents in other repositories, mainly on account of their bulk, but also because only a very small percentage of them were, in fact, relevant to the subject of the thesis. For these documents recourse has been taken to guides, lists and indexes.³ In this way it was hoped that as much as possible of the contemporary manuscript material might be

covered, however inadequately. In the event, very few documents of independent value have been discovered outside the National Archives.

Since, therefore, the majority of references in this thesis are to documents in the National Archives, such references have been made simply by means of the call numbers now in use at that office. A full key to the official description of each class of document represented by these call numbers has been provided in the first section of the Bibliography. In order to distinguish these documents from documents in other repositories, references to the latter bear a prefix indicating the name of the repository. The prefixes, for example 'BM' for British Museum in London, are also listed and explained in the first section of the bibliography.

In the years after the thesis was completed a number of studies have appeared by other scholars, which also have been included in the bibliography. This has been restricted so as to include only those works which have been cited in the footnotes or which, although not cited, have been found directly helpful or relevant. Individual bibliographies, guides to record collections, and similar works, although extensively used, have not been listed in the bibliography, unless they have been cited in the footnotes. The lists of published works have been arranged so that the abbreviated forms of titles given in the footnotes may be identified directly.

In the course of this study I have gained much from the helpful discussion and kindness of many people. In particular, I should like to acknowledge my debt to Helen Miller (now deceased) for her generous permission to use her transcripts from the Corporation of London records. I should also like, above all, to acknowledge the size of my debt my research supervisor, Professor Sir Geoffrey Elton. His earlier guidance and encouragement was responsible both for the initial conception of the possibility of this study, and for whatever merits it may now possess. In fact, I owe everything to him; my debt to him is very great indeed.

Abbreviations

Apart from the usual conventional abbreviations, the following have been used:

Ad	‘Adhuc’, prefixed to ‘It’ and ‘Res’, q.v.
b.	Reverse side of a folio sheet
Bre. Dir.	‘Brevia directa’, section of the king’s remembrancer’s memoranda roll (E159)
Bre. Ret.	‘Brevia retornabilia et irretornabilia’, section of both memoranda rolls (E159, E368)
Cssn.	‘Commissiones’, section of the king’s remembrancer’s memoranda rolls (E159)
d.	‘Dorso’, reverse side of a rotulus or membrane
H.	‘Hilary’, one of the law terms
It.	‘Item’, a supplementary rotulus immediately following the main county rotulus on the pipe rolls (E372)
M.	‘Michaelmas’, one of the law terms
m.	‘Membrane’, used to denote a piece of parchment joined to other similar pieces at both the head and the foot, i.e., as part of a continuous roll. Compare ‘r.’
n.s.	New Series
P.	‘Pasche’, one of the law terms
r.	‘Rotulus’, in accordance with sixteenth-century exchequer usage this abbreviation is used to denote a piece of parchment joined to other pieces of parchment at the head alone
r-.	Denotes that no numeration of the rotuli occurs in the original
Res.	‘Residuum’, a supplementary rotulus, or part of rotulus, to the main county rotulus on the pipe rolls (E372), but often to be found some way away from the main rotulus
s. a.	‘Sine auctore’, no known author

- Scr. Recogn. 'Scripta Recognita', section of the king's remembrancer's memoranda roll (E159)
- s. l. 'Sine loco', no known place of publication
- SVC 'Status et visus compotorum', section of the Lord Treasurer's remembrancer's memoranda roll (E368)
- T. 'Trinity', one of the law terms
- TNA The National Archives, Kew, Richmond, Surrey

Introduction

Scope of the Study

This study is concerned with those taxes granted by parliament to the first two Tudor monarchs, Henry VII and Henry VIII, between 1485 and 1547 and levied directly upon the assessed wealth of each individual taxpayer. It goes slightly beyond this definition to include loans levied on people to be paid back from parliamentary taxation, or 'forced loans', and payments without any parliamentary backing known as 'benevolences'.

It does not attempt to discuss indirect taxes granted by parliament to the crown, for example tonnage and poundage, or the clergy, except in so far as they were liable to parliamentary taxation of the laity. The scope of this study is, therefore, restricted to one aspect of taxation in the early Tudor period for three reasons.

First, parliamentary taxation under the early Tudors has received inadequate attention from historians of taxation. The complexity of the subject and the diffuseness of the materials available for its study are such that any partial approach produces results that are inaccurate and misleading. Second, parliamentary taxation was both more extensive in its incidence and more systematically administered than most other forms of taxation. Thus it has left an unrivalled mass of personal assessments, the potential value of which to social, economic and local historians is so great as to demand a full study of the legislative and administrative framework in which these records were produced. Third, parliamentary taxation occupies a somewhat critical position in constitutional history, for it reflects both the theoretical relationships of the different parts of the constitution, and the political conditions and attitudes prevalent in the country at large. The constitutional position becomes clearer if the circumstances in which non-parliamentary 'forced loans' and 'benevolences' were levied are examined.

The General Nature and Incidence of the Taxes

The taxes granted by parliament to the crown between 1485 and 1547 were of two distinct types: the fifteenth and tenth, and the directly assessed subsidy. By 1485 the fifteenth and tenth had been levied in a standard form for 150 years.¹ The grant by parliament of a fifteenth and tenth was the grant of a specified sum of money, fixed in 1334 and little altered thereafter, from every 'vill' and urban ward in the country. The fifteenth and tenth was thus a very simple tax, of fixed yield, and levied in the first instance on communities rather than on individuals.²

In contrast the directly assessed subsidy was a tax, of varying rates, levied on each individual according to criteria specified in the act granting each tax. It was thus a more complex tax, of open yield, and being levied upon the assessed wealth of each taxpayer, and reflected far more accurately than the fifteenth and tenth the distribution of wealth in the country. Directly assessed subsidies had been levied in England many times before 1485, indeed for a brief period the fifteenth and tenth had been such a tax.³ But, during the fifteenth century, directly assessed subsidies were both regarded with suspicion by parliament and were singularly unsuccessful as sources of revenue to the crown. As a result they were therefore rarely granted.⁴ The history of parliamentary taxation from 1485 to 1547 is the history of a successful attempt to replace the fifteenth and tenth as the main form of taxation by a more viable directly assessed subsidy. This change in the relative frequency of grants of the two forms of taxation in the early Tudor period is clearly shown in Table 1.1. It is also clear from the table that fifteenths and tenths were by no means superseded by directly assessed subsidies. And after 1512 fifteenths and tenths were never granted without an accompanying grant of a directly assessed subsidy, while about half of the grants of directly assessed subsidies were made without any accompanying grant of a fifteenth and tenth.

It is also apparent that one act of parliament might grant more than one tax, that is both a fifteenth and tenth and a directly assessed subsidy, or more than one of either or both of these. In the case of multiple grants of either fifteenths and tenths, or of subsidies, difficulties arise as to how to refer to each tax. Reference by the year of the act granting the taxes, while having much to recommend it, has two serious drawbacks. First, multiple grants of taxes were usually arranged so that they were collected and paid to the crown, not all at once; but with intervals of up to a year between each payment.⁵ To refer to a tax collected in 1527, as 'the fourth part of the 1523 subsidy' is both clumsy and uninformative. Second, although the acts themselves referred to multiple payments of subsidies as one 'subsidy', the usage is misleading, for it masks the fact that every payment of the 'subsidy' involved a completely fresh assessment, admittedly according to the same rates and criteria, but no less

Table 1.1 Relative frequency of grants of fifteenths and tenths and directly assessed subsidies

Year of grant	No. of taxes granted	
	XV & X	Subsidy
1487	2	1 ^a
1488	–	1
1490	1	–
1491	3 ^b	–
1497	2	2 ^c
1504	–	1
1512 (3 H. VIII)	2	–
1512 (4 H. VIII)	1	1
1514	–	1
1515 (6 H. VIII)	–	1
1515 (7 H. VIII)	1	1
1523	–	4
1534	1	2
1540	4	2
1543	–	3
1545	2	2
Total	18	20

Notes:^a A poll tax on aliens.^b 3rd XV & X never levied.^c 2nd subsidy never levied.*Sources:*

See appendix I.

independent for that. In order to remove this confusion each levy and payment of a tax will be referred to by the year in which payment was made to the crown.⁶ But in discussing the acts that granted the taxes, reference will be made to the year of the enactment. Thus the act of 1523 specified a series of rates and assessment criteria according to which the subsidies of 1524, 1525, 1526, and 1527 were each separately assessed and collected.⁷ A full key specifying both the years of the acts and the years of the payments of the taxes is given in Appendix I.

While it is clear from Table 1.1 that taxes were not granted by parliament every year during the early Tudor period, Figure 1.1 also shows that even with some multiple grants, taxes were by no means levied every year. Furthermore, it is clear that parliamentary grants of taxation were particularly frequent in the years 1487–1491, 1512–1515 and 1540–1545. Only four grants were made outside these years, namely in 1497, 1504, 1523, and 1534. It is also clear from the diagram that the incidence of parliamentary taxation was confined to roughly the same years, but sometimes with a time lag of one year. In all, out of the sixty-three years of the period, in twenty-seven years (43%) parliamentary

Subsidies

s/£
2
1

Fifteenths & Tenths

1485 1490 1500 1510 1520 1530 1540 1545

Subsidies

s/£
5
4
3
2
1

Fifteenths & Tenths

1545 1550 1560 1570 1580 1590 1600 1605

Note: The vertical scale indicates the severity of the rates in force, with a fifteenth and tenth made equivalent to a subsidy rate of 6d in the pound.
 Dashed boxes indicate taxes granted, but never levied.
 1487 = levied on aliens only.
Sources: See Appendix I.

Figure 1.1 Distribution of acts of parliament granting taxation and of the incidence of taxation (from Schofield, 1988). Reproduced by kind permission of Cambridge University Press.

taxes were levied, while thirty-six years (57%) remained free of tax. Of the twenty-seven years in which taxes were levied, in the majority, sixteen years, only one tax was collected, while two taxes were levied in nine years, and three taxes in only two years. But these figures do not give a true picture of the relative severity of the incidence of parliamentary taxation, for while the fifteenth and tenths were levied at a uniform rate, the directly assessed subsidies were levied at different rates and on different sections of the population.

Parliamentary Taxation and National Finance

A consideration of the years in which taxation was granted by parliament to the crown shows that, with only three exceptions, these grants were made during

times of war or of imminent war. This immediately suggests that there was a close relationship between war and parliamentary lay taxation. If we now look at the one text that handles ‘constitutional’ relationships in the period, the *‘De Dominio Regali et politico’* of Sir John Fortescue, the Chief Justice of the King’s Bench from 1442, we find the following summary of the position.⁸

In the later fifteenth century the revenues and the expenditure of the crown were usually described as ‘ordinary’ and ‘extraordinary’.⁹ The former category consisted of regular receipts such as profits from crown lands and feudal incidents, and regular expenditure such as the upkeep of the royal household, the payment of royal officers and the administration of the borders.¹⁰ ‘Extraordinary’ expenditures were for contingencies that could not reasonably be foreseen or estimated, such as the sending and receiving of ambassadors, the repression of rebellions and defence against sudden invasions. The ‘ordinary’, or private, revenue of the crown was ideally to be sufficient to cover both the ‘ordinary’ and ‘extraordinary’ expenditures.¹¹

But it was also recognised that some ‘extraordinary’ expenditures were of such magnitude that it was unrealistic to expect the ordinary revenue of the crown to cover them. Thus, as the king was bound to defend the realm, so his subjects were equally bound to assist him in this task:

Car mesme la ley que veut le Roy defendra son people meme la ley veut que le people grantera a luy de leur bons en aid de cel defence.¹²

This reciprocal duty on the part of the subjects to give financial assistance to the king was justified by Fortescue in terms of the king being the servant of the realm.

For his [the King’s] Realme is boundyn by Right to sustenyn hym, in everye thyng necessarye to his Astate. For as Saynt Thomas sayth, Rex datur propter Regnum et non Regnum propter Regem. Wherfor al that he dothe, owithe to be referryd to his Kyngdome. For though his Astate be the highest Astate Temporal in the Erthe, yet it ys an office, in the which he mynystrieth in his Realme, Defence and Justice. And therfor he may say of hymself, as the Pope sayth of hymself and of the Church, in that he wryteth: Servus Servorum Dei. By whiche reason, right as every Servaunt owyth to have his Sustenaunce of hym that he seryth, so owght the Pope to be sustenynd by the Chirche, and the Kyng by his Realme. For ‘Nemo Debet propriis expensis militare’.¹³

Fortescue preferred the king to have a large private revenue and to charge his subjects as little as possible.¹⁴ But the expenses of wars were such that by the end of the fifteenth century they could not be waged without ‘extraordinary’ revenue being granted to the crown.¹⁵

These principles, that the king should live ‘of his own’, and that requests for financial aid should only be made in urgent cases and for the defence of the

realm, were recognised by Edward IV when he addressed the Commons in 1467 ‘ore suo proprio’:

The cause why Y have called and sommoned this my present Parlement is, that Y purpose to lyve upon my nowne, and not to charge my Subgettes but in grete and urgent causes, concernyng more the wele of theym self, and also the defence of theym and of this my Realme, rather than my nowne pleasir, as here to fore by Commons of this Londe hath been doon and born unto my Progenitours in tyme of nede.¹⁶

It was also recognised by the later fifteenth century that ‘extraordinary’ revenue should be granted to the crown by the laity in parliament and by the clergy in convocation. In 1483, an act of parliament was passed, declaring that benevolences and other non-parliamentary taxes had sometimes been levied in the past, and that they were illegal, and that they were not to be levied in the future.¹⁷ Despite this act several non-parliamentary taxes were successfully raised during the early Tudor period, and these are discussed fully below. But here it should be noted that ‘benevolences’ were levied only from the richer sorts of people, who perhaps more than most needed to retain the goodwill of the crown.¹⁸ Thus the existence of these few non-parliamentary super-taxes in no way prejudiced the principle that taxes of general incidence were only to be levied with the consent of parliament.

Parliamentary Taxation and the Redress of Grievances

In England in the early Tudor period there was no tradition that grants of taxes were to be made conditional upon, or consequent upon, the redress of grievances by the crown. As has been shown, grants of taxes by parliament were dependent upon military conditions affecting the country as a whole. Nevertheless there was in some cases at least some connection between the grant of taxation by parliament and the grant of a general pardon by the crown.

It is clear from Table 1.2 that in general there was no connection between grants of taxation by parliament and grants of general pardons by the crown in the early Tudor period, for out of seventeen grants of taxes and eleven grants of general pardon, in only six cases did these occur in the same year. And of these six cases, in only three is there any evidence that one of the grants was in any way dependent upon the other. The first case was that of the final clause of the subsidy act of 5 Henry VIII c. 17, which, as it was engrossed, contained a short statement to the effect that the king had granted a general pardon which was to be available in all courts specified by the king or the council, by obtaining letters patent, and without the need for special writs of allowance. But the relevance, and even perhaps the propriety, of this clause

Table 1.2 Grants of taxation and general grants of pardon

Year	Grant of taxes	General grant of pardon
1485	–	1 Henry VII c. 6 ^a
1487	Rot. Parl., VI, 400-1	–
1487	Ibid., 401-2	–
1489	Ibid., 420-4	–
1490	Ibid., 437-9	–
1491	7 Henry VII c. 11	–
1495	–	11 Henry VII c. 1 ^b
1497	12 Henry VII c. 12, 13	–
1504	19 Henry VII c. 32	C66/594 m. 27d ^c
1509	–	SP1/1/2 ^c
–	–	SP1/1/3 ^c
1512	3 Henry VIII c. 22	–
–	4 Henry VIII c. 19	–
1514	5 Henry VIII c. 17	by letters patent ^d
1515	6 Henry VIII c. 26	–
–	7 Henry VIII c. 9	7 Henry VIII c. 11
1523	14 & 15 Henry VIII c. 16	14 & 15 Henry VIII c. 17
1529	–	21 Henry VIII c. 1
1534	26 Henry VIII c. 19	26 Henry VIII c. 18
1540	32 Henry VIII	–
1543	34 & 35 Henry VIII c. 27	35 Henry VIII c. 18 ^e
1545	37 Henry VIII c. 25	–

Notes:

^a To those who had been in Henry's army.

^b Included pardon to those who had supported Richard III while he was king.

^c By proclamation. Injustice had to be proved before designated arbitrators. For the significance of these pardons see Elton, *HJ* I (1958), 38; IV (1961) 4–5; and Cooper, *HJ* II (1959), 112–18.

^d Mentioned in preamble to 7 Henry VIII c. 11.

^e Although the calendar date of this act was 1544, it was passed by the same parliament that had granted the subsidy act of 1543.

seems to have been questioned for it was struck through, presumably during the third reading of the bill in the Lords or in the Commons.¹⁹

On the other hand, both of the acts of general pardon of 1523 and 1544 referred in their preambles to the recent subsidies by way of justification for the grant of a general pardon. In 1523 this reference was explicit, the pardon was in recompense for a 'large and honorable subsidie'; while in 1544 the general pardon was, more vaguely, said to have been occasioned by the 'zeale and affection' shown to the king by his subjects in parliament. But there is no evidence that the possibility of a general pardon was raised during the debate in parliament over the grants of the taxes.

Thus, while it is possible that in these three cases, and perhaps also on the three other occasions when grants of taxes and general pardons coincided, the

grant of a general pardon by the crown may have been a *quid pro quo* for the grant by parliament of taxes, this practice was in any case rare enough. At all events in no sense did it amount to a use by parliament of their power to grant taxes in order to secure a general redress of grievances from the crown. There seems to have been no occasion in the period before 1547 for parliament to use its right to grant taxes in order to secure a general redress of grievances from the crown.

Parliament

Taxation and the Summons of Parliament

Taxation has often been cited as one of the main reasons why the early Tudors summoned parliaments. Although there is direct evidence of a prior intention on the part of the crown to ask for grants of taxation in only three instances,¹ the very fact that all except four of the parliaments summoned during the early Tudor period granted taxes to the crown affords a *prima facie* confirmation of the traditional emphasis on the primacy of taxation in the summons of parliament.² But a consideration of the sessions in which taxes were granted suggests several modifications to the traditional view (see Table 2.1).

The first fact that emerges from the table is that of the sixteen parliaments summoned between 1485 and 1547, in only nine were grants of taxation made to the crown in the first session. Secondly, a distinction can be drawn between parliaments summoned before 1529 and those summoned after that date. In the earlier parliaments, taxation was always granted in the first session, or it was not granted at all. Thus it seems possible to distinguish between those parliaments summoned for the purpose of securing the grant of taxes and those summoned for other purposes. This is not to claim that a grant of taxes was the sole purpose of summoning parliament in these years, rather that it was a major purpose. Three of the eight parliaments which granted taxes to the crown before 1529 lasted for only one session, whilst of the five parliaments which were prorogued for two or three sessions, all except one made further grants to the crown.³

The parliaments after 1529 were of a different character, for they tended to remain in session over much longer periods of time than the earlier parliaments. Thus the need for a grant of taxation might well arise whilst parliament was in session. It is significant that no grants of taxation were made in the first sessions of the parliaments of 1529, 1539 and 1542. The 'Reformation' parliament of 1529 is a good example of this latter type of parliament. Summoned in 1529 to deal with matters quite other than taxation, it made no

Table 2.1 Sessions of parliament and grants of taxation

Year of first session	Sessions							
	1st	2nd	3rd	4th	5th	6th	7th	8th
1485	O	O	–	–	–	–	–	–
1487	X	–	–	–	–	–	–	–
1498	X	O	X	–	–	–	–	–
1491	X	O	–	–	–	–	–	–
1495	O	–	–	–	–	–	–	–
1497	X	–	–	–	–	–	–	–
1504	X	–	–	–	–	–	–	–
1510	O	–	–	–	–	–	–	–
1512	X	X	X	–	–	–	–	–
1515	X	X	O	–	–	–	–	–
1523	X	X	O	–	–	–	–	–
1529	O	O	X	O	O	X	O	O
1536	O	–	–	–	–	–	–	–
1539	O	O	O	X	–	–	–	–
1542	O	X	O	–	–	–	–	–
1545	X	O	–	–	–	–	–	–

Key:

X Tax granted.

O No tax granted.

– No session.

Sources:

See Appendix I, and Hall, *Chronicle*, pp. 655–7, 785–6.

grant of taxes until the third session, when a fifteenth and tenth was granted to the crown. The session was prorogued somewhat hurriedly because of an outbreak of the plague, and the tax, although granted, was never enacted and was allowed to ‘lapse’.⁴ The parliament continued through a fourth and fifth session without any taxes being granted until, in the sixth session, two subsidies and one fifteenth and tenth was granted to the crown. Parliament then continued for two further sessions, again without any grant of taxation being made to the crown. Thus, after 1529, taxation appears to take a relatively less important place in parliamentary business. The extension of parliamentary competence over many new areas meant not only that by far the majority of the sessions of parliament were concerned with matters other than taxation but also that taxation was no longer a major factor in the summons of parliament.⁵

Within each session of parliament, there had been a long tradition that money bills were passed and enacted at the end of the session.⁶ This may well have originated with a desire on the part of the crown not to keep parliaments sitting longer than was necessary, and a suspicion on the part of the Commons of such intentions may well have induced them to defer granting taxation until

other business had been completed. It seems unlikely, however, that such considerations were operative in the early Tudor period. Out of the seventeen sessions in which grants of taxation were made to the crown, in only eleven is there sufficient evidence by which the actual date of the grant of taxation can be established.⁷ In eight of these cases, mostly occurring before 1515, parliament was prorogued or dissolved more or less immediately after taxation had been granted. In two cases, in 1523⁸ and in 1543,⁹ the session continued for some time afterwards. But of the eight cases in which the session was terminated immediately after the grant of taxation, in only three was this a dissolution;¹⁰ in the other five cases parliament was recalled after a prorogation.¹¹

Thus it is clear that, in general, there was no attempt by the early Tudors to use parliament merely as an assembly to be summoned for the granting of taxation and to be dissolved once this purpose had been fulfilled. Rather the tendency for money grants to be made at the end of the session was probably a ritual survival of an earlier practice, even though the original purpose of the practice was no longer relevant. It was customary for a formal ceremony to be held at the end of the session in which the Speaker of the Commons presented the instrument of grant of taxation to the king in full parliament.¹² It is significant that this ceremony was discontinued at about the same time as money grants ceased being made at the end of parliamentary sessions.¹³ It is also significant that of the two cases after 1516, in which grants of taxation were made at the end of the session, one coincided with a revival of the presentation ceremony.¹⁴

But in three cases parliament was clearly summoned for the purpose of securing grants of taxation. In October 1496 a 'grete counsayll' granted £120,000 to the crown; but because it was considered 'not Sufficent auctoryte for the levyng thereof', a parliament was summoned four months later which repeated the grant of the October council.¹⁵ In March 1522 Wolsey told the Spanish ambassadors that Henry intended to summon a parliament in about two months' time in order to 'ask his subjects for the subsidies and services necessary for his great affairs'.¹⁶ Indeed Wolsey had already sent out commissions to raise loans against the security of 'suche grauntes and contributions as shalbe gyven and grauntes to his grace at his next perliament'.¹⁷ In the event writs for parliament were not sent out until 13 January 1523.¹⁸ In November 1544, Paget, in a memorandum in which he surveyed the estimated expenditure in the various theatres of war, and discussed alternative ways of raising the necessary revenue, advanced detailed reasons why the summons of parliament to secure the grant of taxation should be delayed, and other devices employed in the meantime.¹⁹ Paget's proposals were followed exactly, and when parliament was summoned a year later, it was immediately asked to grant two subsidies and two fifteenths and tenths.²⁰

In two other cases, when parliament had already been summoned, and had sat and been prorogued, there was clearly an intention on the part of the crown to ask for the grant of taxation before parliament resumed sitting. In 1533, a year before parliament was asked to grant two subsidies and a fifteenth and tenth, Thomas Cromwell was compiling lists to discover the reasons for the relative effectiveness of previous subsidies,²¹ and drafting a preamble for the new grant.²² Six years later Cromwell very thoroughly prepared both the preamble and the clauses of the subsidy act in the two months before parliament was recalled.²³

Thus although taxation was not the sole reason either for the summons of parliament or for its prolongation over many sessions, it yet featured in by far the majority of the parliaments of the early Tudor period. Also what evidence there is suggests that the ministers of the crown prepared the case for taxation and the detailed proposals for its levy some time before the demand was actually laid before parliament.

The Case for Taxation: the Preambles

When an act granting a tax to the crown was prepared it was prefaced by a preamble elucidating the circumstances which made the grant of taxation necessary. There is direct evidence of the government origin of these preambles in only three cases.²⁴ Nevertheless, the content of preambles is often such that it could only have been available to the ministers of the crown, that is it contained résumés of past diplomatic manoeuvres, or details of the crown's military intentions. If the preambles, as they were engrossed, were not always in the form in which they had originally been drafted by the ministers of the crown, they still represent the terms in which the crown justified to parliament its demands for the grant of taxation.

It has already been noticed that most of the grants of taxation to the crown were made in times of military activity. It has also been shown that by the end of the fifteenth century it was generally recognised that the king, in providing for the defence of the realm, was entitled to financial assistance from his subjects. Up to, and including the act of 1523, the preambles to the taxation acts justified the grant of taxation entirely in military terms. The preambles gave details of past military actions that the crown had undertaken at its own expense, or they explained that recent diplomatic manoeuvres had failed to avert war, which was now imminent, and gave some indication of the crown's military intentions. The preambles were therefore short, and in accordance with the traditional view that the proper occasion for parliamentary taxation was war undertaken in the interests of all.²⁵