

THE HUMAN FACE OF THE EXCISE IN THE LATE EIGHTEENTH CENTURY

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Introduction

Tax-gathering throughout the eighteenth century was carried out face to face until the imposition of income tax in 1799 to swell State coffers in the conflict with France. Only then did form-filling start to dominate taxpayers' lives.

This study examines the structure, professionalism and workings of Britain's principal Revenue body, the excise service, in the latter half of the century. It also goes behind the voluminous official records to portray what it was like to be an excise officer dealing daily with maltsters, brewers and other manufacturers of dutiable commodities. We follow the twelve-year career of one young officer from Nidderdale in Yorkshire, William Hardy, who was to marry a Norfolk woman, give up gauging and turn to malting and brewing in his adopted county.

We later meet those hitherto shadowy figures: the innkeepers, male and female, who served as officekeepers for the Excise. The role of women in the fiscal State in this period has largely gone unnoticed.

Hired wretches

Excise officers had long faced vilification in broadsides, pamphlets and the popular imagination. Dr Johnson's entry for 'Excise' in his dictionary of 1755 reflects a widely held view: 'A hateful tax levied upon commodities, and adjudged not by common judges of property, but wretches hired by those to whom excise is paid'.¹ Resilience and single-minded devotion to duty were just two of the attributes required in these unjustly maligned men. Their energies were further drained by poor pay, constant uprooting (to prevent any chance they might go native or be corrupted during a posting) and the nature of their physically exhausting work. They served night and day and had to be on the road in all weathers. These qualities were

shared by Nonconformist itinerant preachers, ever posted to new stations. The privations and constant removals in both occupations meant that wives and children suffered too.

Physical and moral courage as well as resilience were further demanded of excise officers, whose lives were placed in danger from smugglers. Desperate gangs were prepared to murder anyone who stood in their path. Samuel Johnson's sneering epithet in fact bore little relation to reality.²

The picture was not altogether gloomy. Officers' hardships could be eased by limited, though valued, sociability with the traders under their survey. And the tumults of the Excise Crisis of 1733 had by the latter part of the eighteenth century largely died down. No longer did strident voices oppose the right of entry to premises without any warrant other than the individual officer's impressive-looking commission on vellum from the King.³

The all-seeing Excise

The service was run from the City of London. Two images convey the rapidly increasing scope and power of the Excise (Figs. 1 and 2): the head office as seen in 1720, almost domestic in scale and appearance, and its towering, monolithic replacement of 1772 which loomed over Broad Street not far from London Wall (Fig. 3).

By 1783 a total of 1,192 personnel worked at head office, ranging from the Board of Commissioners to the clerks. A stream of tax data would arrive daily from excisemen in the provinces and in London and Westminster. From these reports three hundred of the head office staff compiled tables of statistics of immense use to the Treasury, with whom they were in frequent, often daily, communication. The figures, tabulated in elegant hands and attesting to the state of the economy across the nation, can be read today



Figure 1. City of London: the Old Excise Office from John Strype's 1720 edition of *Stow's Survey of London*.

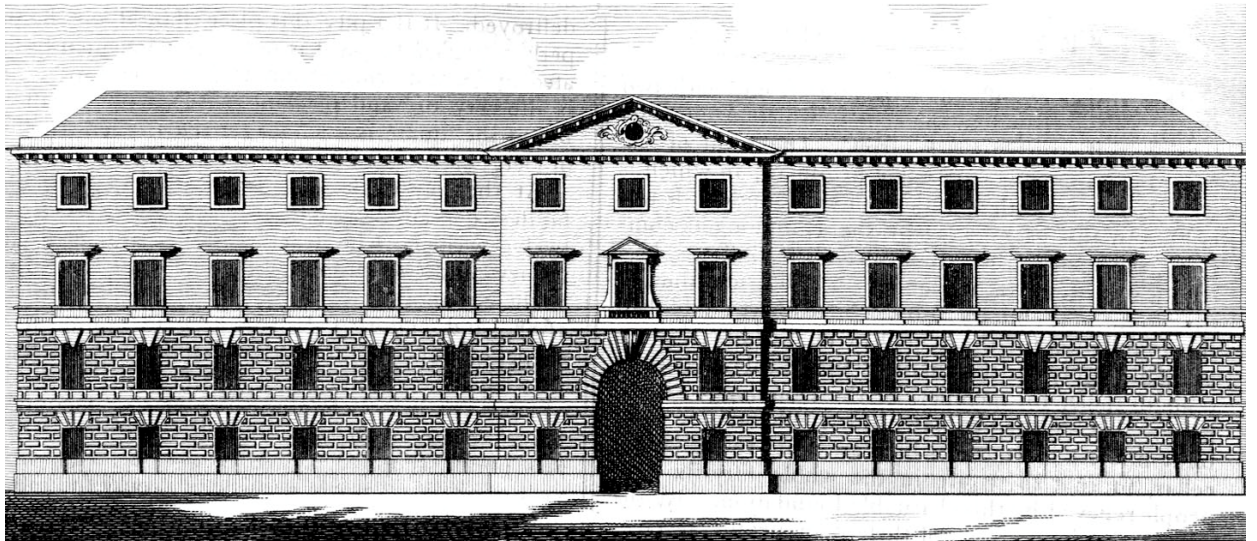


Figure 2. City of London: the New Excise Office of 1772. A total of 1192 staff worked here at the time of the engraving. Thornton's *Survey of London and Westminster 1784*, detail; engraving by Royce.

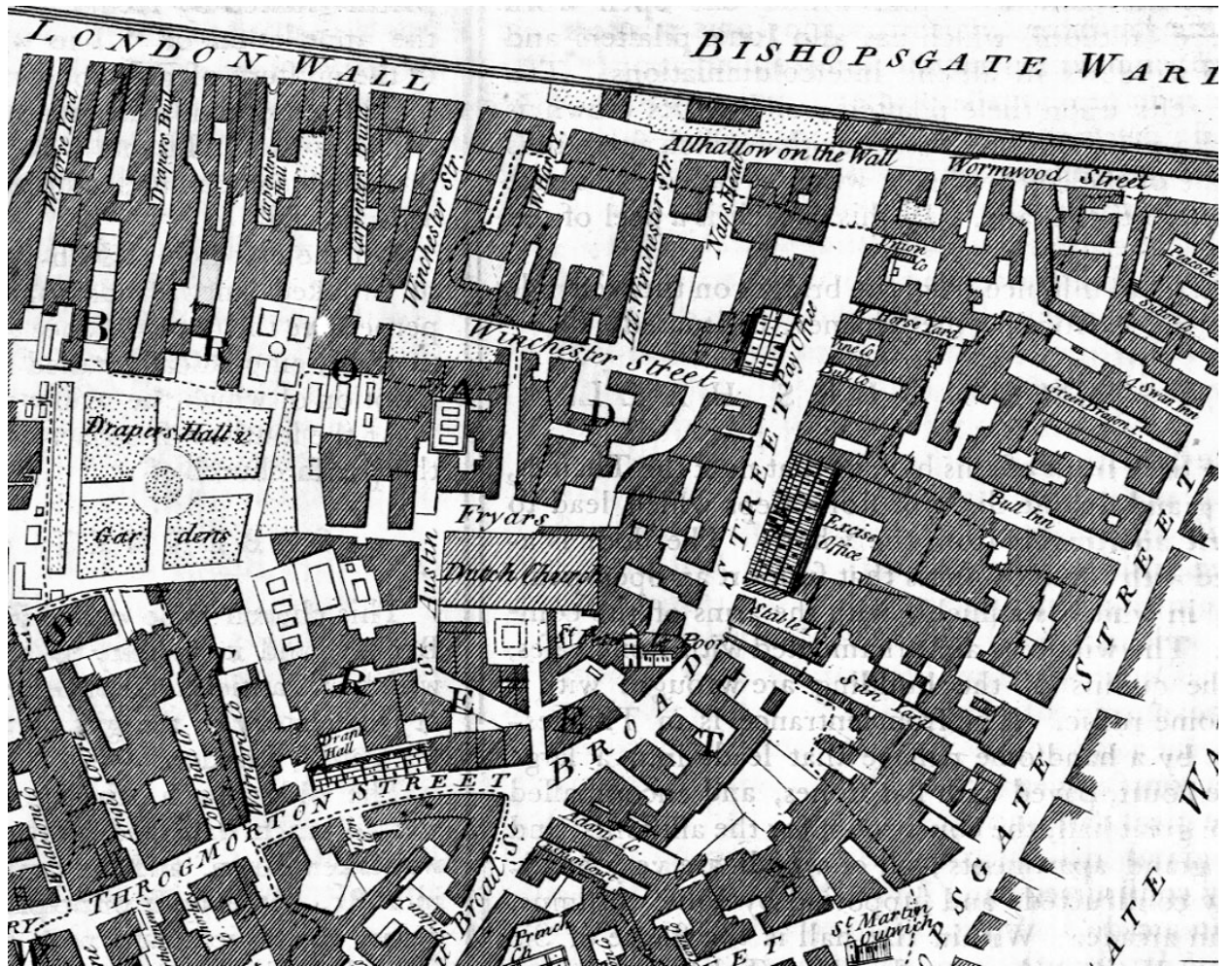


Figure 3. City of London 1784: the New Excise Office faces Broad Street east of the Dutch Church (centre, hatched). Thornton's *Survey of London and Westminster 1784*, detail; engraving by Royce.

in the National Archives in twenty large ledgers recording liaison with the Treasury in our period.⁴

In stark contrast, the Treasury comprised just 200 officials in all — roughly a thousand fewer than the Excise's head office complement alone. The Excise was the largest department of state by far in this period, the 4442 employed in 1776 rising to 4910 in 1783.⁵

In the eyes of the overwhelming majority of the population excise personnel were far from faceless bureaucrats. Embedded in the local community and yet forced to maintain a correct distance to signal impartiality and rectitude, they could be seen out and about all day long on foot or on horseback. Most of those working in manufacturing in towns and villages across the country could put a name to these

overstretched officers hurrying to their next pressing appointment in the maltings, brewery, tannery or candlemaker's chandlery. The trader would have notified the local excise office — based usually in one of the larger public houses — when the next stage of the process would need gauging or surveying. These offices will be described later.

It was drilled into officers that on no account should they cause any delay in production 'when a gauge was depending'. If other urgent commitments kept them away the head maltster or head brewer was expected to chalk up the gauges, dates and times on the officers' behalf; hence the need for literate practitioners.⁶

The harried excise officer was pulled in all directions. The service might be all-seeing, but its personnel could not be

everywhere at once. The task was too great. England and Wales in 1784 had 13,629 maltsters (that is, the owners and tenants of malthouses who paid malt duty, not the floor maltsters who were more numerous). There were 1,181 common (wholesale) brewers paying beer duty, 10,000 hop-planters, 3,031 candlemakers, 1898 tanners, 1,228 curriers and 1,121 soapmakers; and these figures do not cover manufacturers of other dutiable commodities such as brickmakers, glassmakers and distillers.⁷

Adding to the officers' burdens, these figures do not include the many thousands of publican brewers who also fell under excise survey. By 1800 they numbered about 24,000: a drop of 10,000 since 1750.⁸ As late as the excise year 1821–22 England and Wales had 20,612 innkeepers who still brewed their own beer; of these just 37 were in London.⁹

Command and control

For such an extensive system of tax-gathering to work it had to be run very tightly. The tentacles of the excise service had almost as long a reach as that other body with representatives active in every parish: the Church of England. Just as the starveling curate hurried between two, three or even four parishes under his care on behalf of his pluralist (and often perforce absentee) incumbent, so the gauger found himself at full stretch. During 1784–89 England was divided into 54 country excise 'Collections' or areas and Wales into four; the number for England had been 52 in 1763. London and Westminster, having their own distinct excise system, were not included in this tally; however they were still run from head office.

Each area ('the Collection') was headed by 'the Collector', the larger counties having two, three or more Collections. Confusingly, the customs service, while a totally separate entity of much greater antiquity and with very different traditions and practices, was also led locally by 'the Collector'. Thus King's Lynn in Norfolk had two senior men bearing the title 'the Collector of Lynn': one serving the Excise, and the other the Customs. Similarly two men had the title 'the Collector of Hull'. The two services did not amalgamate until 1909.¹⁰

The excise service was remarkably flexible. The borders of its Collections and of the districts, divisions and rides into which they were subdivided were constantly changed as conditions on the ground altered. The opening of two or three new maltings in a local area, or a brewer's expansion, could trigger the formation of a new division. Any perceived imbalance in workload between neighbouring jurisdictions would result in an adjustment to the border so that each officer and his supervisor bore a more equal share.

As an example Norfolk, England's greatest malting county, was divided into the twin Collections of Lynn and Norwich.¹¹ The course of the north–south border between them was ever being changed to reflect rises and falls in malt and beer production. County borders were not respected. Parts of north Suffolk came within Lynn and Norwich Collections, and parts of west Norfolk within Grantham Collection. Surrey Collection included Chelsea, across the Thames, while Rochester Collection encompassed parts of east Surrey; Uxbridge Collection strayed into Hertfordshire.¹²

Figure 4 charts the chain of command in the two Norfolk excise Collections as of summer 1789. Under each Collector came four senior officers, the supervisors of excise, who headed the districts. Under the supervisors came a total of 71 officers across the two Collections, stationed in divisions and rides.

The officer had to survey an area with a radius of six miles or more before he was authorised to have a horse, the two types of station being given the names footwalks and out-rides until 1789; from then they were known as divisions and rides. Adding to their pressures, the officers, as also their bosses, the supervisors, had to pay £15 p.a. for the upkeep of their horse from the meagre officer salary of £50 p.a. which had remained at the same level for a century.¹³

The chart at Figure 4 also names the two commodities for which this arable county was renowned: malt and beer. The Excise would anchor the source of their men's salaries to the area's wealth; thus when establishing any new district, division or ride they would name the commodity funding the change. Four of the county's districts were financed by the duty on malt; the other four (King's Lynn, Wells-next-the-Sea, Norwich and Coltishall) were funded by the beer duty levied there.

Above all the chart displays the service's tight system of command and control. Discipline, accuracy, long hours and prompt paperwork were demanded of the personnel, each officer forming a small cog in the vast machine directing the lives of nearly five thousand men until the onset of the cuts of July 1789.¹⁴

Steam at Coltishall: a village punches above its weight

The Excise suffered a major and destabilising overhaul on 5 July 1789. The second massive restructuring that year, it was implemented a few days before the tumults in France which led to the storming of the Bastille on 14 July. England too experienced its own revolution that summer: a tax revolution.

The alteration of both the London and Country establishments was Treasury-led. By ‘dropping’ roughly 22% of officers the remainder could at long last be granted a rise in salary, as recorded in the sources quoted at the head of the chart. However any improvement in pay was not matched by a corresponding improvement in conditions. The officers, already overworked, were driven even harder to make up for the danger to the Revenue occasioned by the removal of two in nine men.

Under the July changes Diss, in Lynn Collection, lost its district status; Norwich District lost four of its twelve divisions. Ten further towns and villages lost one division each; four towns lost one ride each. Six of Norfolk’s eight districts were arranged with towns as the hub. A seventh, Norwich, was the provincial capital. But the eighth, Coltishall, on the Broads north-east of Norwich, was a village of only 565 souls in 1790, and 601 in the national census eleven years later. Despite its small size it had impressive manufacturing output. By 1780 it could boast eleven maltings and three common brewers.¹⁵

And by 1796 one of these riverside breweries, owned by Chapman Ives (1758–1804), was steam-powered. Tyneside and Wearside coal was carried 32 miles upstream to the brewery staithe or wharf, having been transhipped at Great Yarmouth. Cinders (coke) for his malthouses were readily available as coking ovens lined the banks of the River Bure. Ives had an annual production *capacity* of 20,000–25,000 barrels of strong beer, although this figure was almost certainly theoretical.¹⁶

The ambitious brewer was aged only 32 when he embarked on a massive expansion of the concern formerly run for thirteen years by his widowed mother Rose Ives, and earlier by his father John, grandfather Clement and great-uncle John Chapman. Ives advertised porter and nog among his strong brews; in 1790 he had entertained 25 gentlemen to dinner in his new cask for conditioning porter.¹⁷

Coltishall is of significance in demonstrating that the Excise posted their men and organised their structure as manufacturing production rose and fell. The fact that it was only a village did not disqualify it from being ranked alongside much more major centres of population. It had become a district as early as 1758, reflecting an increase in malting and brewing by its long-established brewers; all three concerns were vertically integrated in the sense that the brewers were also farmers, maltsters and owners or leaseholders of public houses. However following Chapman Ives’s two bankruptcies of 1796 and 1804, with consequent loss of trade for the area, the Excise demoted Coltishall in 1808 to just two rides: it was no longer a district. It was also the

place where Mary Hardy (1733–1809), the wife of one of Rose Ives’s rival brewers William Hardy, wrote her daily diary 1773–81 until the family moved to Letheringsett, near Holt.¹⁸

So far we have looked at the nature and structure of the service. Much of the rest of this study will feature the men themselves and their problems until at the end we encounter the people hosting their excise offices: the innkeepers and alehousekeepers, both male and female.

Good working relationships

The working relationship on the ground between taxman and trader had perforce to be largely harmonious. Going to law was time-consuming and potentially costly. Even so, at times the excise supervisors managed to persuade the justices that a case be brought. Evidence and judgments in the Court of Exchequer excise fraud trials — a superb and largely untapped source for malting and brewing methods in the eighteenth century — were taken down verbatim. The proceedings give us unrivalled insight into the way the relationship could break down.¹⁹ These court cases were however comparatively rare. On the whole the officers and the traders rubbed along together in a working partnership valued by both sides. The exciseman was reliant on the manufacturer’s co-operation. And the manufacturer was keen to avoid any slur on his or her reputation. Any allegation of mixing beer, or hiding pipework to defraud the Revenue, could seriously impair the viability of a concern.

The excise officers and their supervisors respected the professionalism of the common brewer, as the wholesaler was then known. They had also at times to depend on the accurate record-keeping of the head maltster and head brewer when, as we have seen, the gauger could not be present to make the entries as he was busy elsewhere in his large domain.

This tone of respect for ‘the Brewery’, as the brewing industry was then known, was set right from the top. The Excise Commissioners who deliberated daily in London, Saturdays included, were careful to take into account the pressures facing common brewers, on whose payments of duty much of State activity depended. Publican brewers, the antithesis of Charles Barclay’s ‘power-loom brewers’, were seen as of much lesser account than the wholesalers.²⁰

In their long debate with the Treasury 1779–80 prior to an increase in malt duty the Commissioners of Excise were anxious not to damage the wholesale brewers’ interests. If mishandled, the proposed rise might ‘consequently affect the

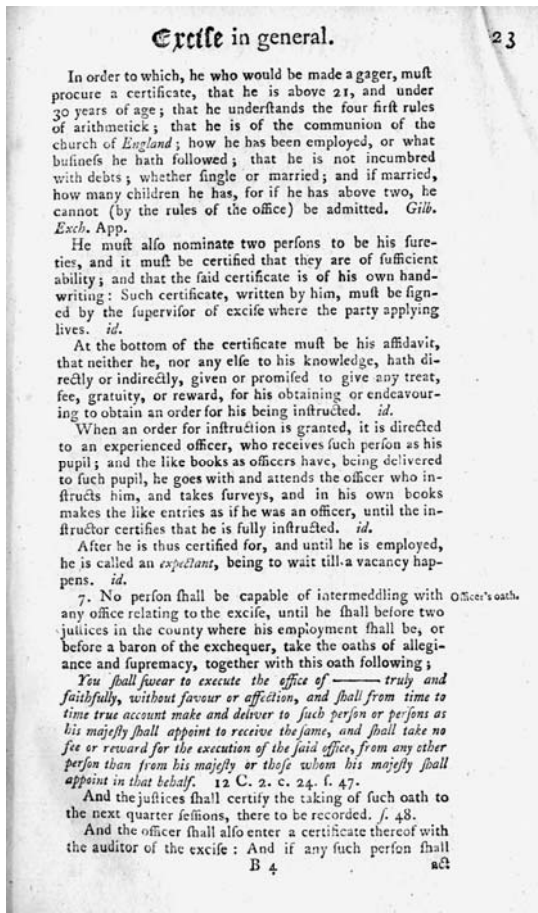


Figure 5. The qualifications necessary in an excise officer recruit. On no account can he have more than two children. J. Burn, *The Justice of the Peace, and Parish Officer* (16th edition London, 1788), Vol. 2, p.23.

whole public Brewery, upon the stability of which so large a part of the public Revenue depends'.²¹

The respect was mutual. In 1800 one Norfolk brewer of porter and nog, William Hardy junior (1770–1842), christened his new 100-barrel cask 'Gibbons' in honour of the local excise supervisor Thomas Gibbons. Hardy is named as taking part in Cromer's annual 'informal congress' of brewers and bankers, farmers and malt merchants as described by Peter Mathias; all were drawn to the resort by their 'common concern with the barley harvest'.²²

Pay and conditions

The Excise is the outstanding example of an occupation requiring exhausting professional dedication to duty and to

the Revenue, at the expense of the officers' welfare. Discipline was strict. As one Norfolk-born excise officer put it succinctly in 1772: 'A complaint of drunkenness, negligence or ignorance is certain death by the laws of the board.' This was Thomas Pain (1737–1809), later to become famous as the radical polemicist Tom Paine.²³

Around this time, and while still in the service, Pain had been one of eight signatories to a petition forwarded by the Board of Excise to the Treasury on 5 February 1773. This was one of many such protests over the privations of their profession. They described in haunting prose the loneliness and social isolation suffered by officers far from family support:

... That our salaries, after tax, charity [a contributory pension scheme] and sitting expenses are deducted, amount to little more than £46 per annum. That the greatest part of us are obliged to keep horses purchased and kept at an expense which we are unable to support ... That the little we have for our support is rendered less comfortable by our being removed from all our natural friends and relations, and thereby prevented in all those parental or friendly assistances from which, if enjoyed, would in some measure lessen the burden of our wants ...²⁴

An even more desperate note was struck by not only the officers but their bosses, the supervisors, in Lynn Collection on 17 August 1796. This was seven years *after* the changes which had seen a supervisor's annual salary rise to £110, a divisional (footwalk) officer's to £65 and a riding officer's to £60:

... That your lordships' petitioners are hereby reduced to the utmost poverty and distress, and what must lead to complete our ruin, without any benefit to the Revenue ...²⁵

The service's professionalism under pressure

Successive governments continued to pile more and more tax-collecting functions on the shoulders of the excisemen; Prime Minister William Pitt's administration of the 1780s caused particularly severe pressure. By 1788 the magistrates' manual seen at Figure 5 contained 288 pages on the Excise. In the period 1 June 1787 to 17 May 1788 the Collectors nationwide each distributed 29 orders; forty years earlier only six to eight a year had been issued, as seen in the Collector of Lynn's letter book. At the back of this letter book are listed 89 Acts of Parliament affecting Lynn Excise Collection 1760–98, of which eleven came in 1784, ten in 1785, nine in 1786 and ten in 1795. Yet the Collection lost eight officers in 1789. Figure 4 charts only the slimmed-down service.²⁶

As brewery historians we may tend to think of the excise service as concerned primarily with malt and beer. But its very success at collecting those duties produced more and more of a load for its officers to bear. In 1783–84 they checked on 31,000 licensed tea dealers in the provinces alone, away from the capital.²⁷

The service was highly regarded for its professionalism and freedom from corruption. Customs duties, the land tax and stamp duty all had their problems in regard to leakage; in particular Receivers General of the Land Tax, who were often bankers, were notorious for siphoning off funds when facing shortfalls in liquidity.²⁸

By contrast the sums paid locally to the Collectors of Excise reached London swiftly and without leakage. The Prime Minister Sir Robert Walpole admired the close supervision exercised over the officers; in his view, he told the Commons in 1733, this tight control was responsible for much of the service's success:

In the Customs, the officers ... had no cheques [checks] upon one another; whereas in the Excise they chequed [kept checks on] one another; which made them liable not to be bribed.²⁹

The Excise was way ahead of its time in performance and standards. It possessed most of the attributes of a profession: examinations in mathematics and other subjects before entry; a structured career path with promotion granted on merit and not through networking; the sense of an *esprit de corps* (a sense which emerges clearly in the deliberations of the Board and in extracts from senior officers' letters quoted in the minutes); and insistence on high standards from the top.

The ultimate sanctions of demotion or dismissal from the service for repeated negligence or worse were readily imposed. John Brewer's table of turnover, mobility and discipline shows that 3.2 per cent of staff were punished in the difficult decade of the 1780s.³⁰

Unlike some other tax-gathering bodies all those in the Excise were full-timers. The service did not permit pluralism or the taking up of public office, either of which could have triggered a conflict of interest and would definitely have diluted the officers' attention to duty. This dedication infused the service at all levels. No officer was allowed to stand for election as a parish officer. And happily for him he could not be called up to serve in the Militia and the Army of Reserve.

This positive picture was undermined by a parsimonious Treasury. The very modest increases in rates of pay of 1789, already outlined, were insufficient to outweigh the inflation of the previous hundred years. The 22% reduction in the

personnel establishment precipitated a crisis in morale, from which it took the service a long time to recover. The number of officers falling down on the job (as reported by supervisors and Collectors) by taking short cuts, not entering their gauges correctly or taking to drink, rose appreciably after 1789. Petitions started to pour in to the Board; the pleas from Lynn Collection in 1796 have already been quoted under 'Pay and conditions'.

We can see in action the strict discipline imposed on the junior ranks in the stop-start career of one young riding officer. William Hardy served in six posts across the country in twelve years.

William Hardy (1732–1811): an officer turned brewer

Although this study's title refers to the human face, it is only very rarely indeed that we can put a face to an excise officer and his superiors. They presumably could not afford the services of a portrait painter. William Hardy has to stand for them all — and he was not painted until 1785, 16 years after he had left the Excise. By then he was a freeholder with a maltings and brewery of his own (Fig. 6). The pastel, by James Gabriel Huquier, appears to have cost a little under £3: six per cent of an exciseman's annual salary.³¹

Even the Collector of Norwich, the local head of the service, seems not to have had his portrait painted. John Repton died in 1775 after twenty years in post. But no biography of his son Humphry, the landscape gardener, has been found which shows a portrait of the Collector. Repton had been supervisor of excise at Bury St Edmunds in Suffolk when Humphry was born in 1752.

Not only do we have two portraits of William Hardy (the second dating from 1798, just after his retirement), but we can reconstruct his life and career in intricate detail from 1773, the year his diarist wife took up her pen. And thanks to his twelve years in the Excise, from 1757 to 1769, we can chart his postings around the country, gauge the pressures facing him through his actions, and learn what his superiors thought of him.

The detailed excise records log every Collector, supervisor, examiner, officer, assistant, permit writer and supernumerary. They provide a wealth of information for family and local historians able to get to Kew and spend days and weeks poring over beautifully compiled ledgers; extremely little from the personnel records is available online.

Hardy was born and raised in Scotton township near Knaresborough in the West Riding of Yorkshire. Aged 25,



Figure 6. The Norfolk farmer, maltster and brewer William Hardy (1732–1811). A Yorkshireman by birth, he had served twelve years as an excise officer on stations across England. Portrait by Huquier 1785: Cozens-Hardy Collection.

he was recruited into the service and became a supernumerary while still a bachelor—a fact which would have been noted by the Excise. A recruit could not be accepted who had more than two children, as seen in Figure 5. Scotton lay in Leeds Collection, which had seen an increase in manufacturing shortly before that time. The Excise Board rose to the challenge:

Hull, Scarborough, Selby and York Districts, being all overloaded with business in such a manner that it cannot be performed to secure the Revenue as it ought to be, *ordered* that there be a new District to be called Beverley District.³²

Hardy may have responded to a call for recruits to help with the overload. His brother Joseph, twenty years his junior, followed him into the Excise in 1778 and died in harness in 1806 while stationed at Hull.

We know from his numerous entries in his wife's diary that William Hardy had clear, elegant handwriting. It was he who set her on her 500,000-word, 36-year marathon as a diarist by writing the daily entries for the first five months in the person of his wife. It may have been seeing her husband carefully writing up his excise diary every day that sowed the seed in the mind of the young wife. She adopted various excise notations, as when recording time: 'M6' stands for 6 am; 'Ep3' for after 3 pm (morning 6; evening past 3).

Hardy would have been crammed in mathematics and algebra for many months before he could be classed as an 'expectant' in Yorkshire: gaugers' illustrated manuals demonstrate the extent of the technical grasp required.³³

In later years the then brewer carefully compiled an arithmetic workbook for his young children, still held by his descendants. He showed them how to calculate long multipli-

cation not in the twentieth-century fashion but laboriously, stage by stage, and set intricate sums double-checked by proofs. He was wholly at ease with the subject. His children were not.

Excise candidates, aged 21–30, took written and practical tests locally: they did not have to travel to London for the exams. If successful the candidate's name was passed to London by the Collector. In 1803 the Board noted 37 young men awaiting their first posting.³⁴

Hardy served at Evesham (Worcs), Stroud (Gloucs) and Garstang (Lancs) before being posted in 1761 to King's Lynn; from thereafter his life was to be spent in Norfolk. He met his future bride Mary Raven while stationed as a riding officer at East Dereham; she was the daughter of a village maltster within his survey. They married in her home parish of Whissonsett in 1765. He was nearly 34; she 32. The wedding was on a Sunday, for he had no time off. Holidays had to be pleaded for strenuously and were very rarely granted in this harsh, exacting service. When Hardy had a brewery of his own the issue of time off for the workforce to attend local and home fairs — a customary right not always honoured by time-pressured capitalists — proved a major source of dissension. Old habits lingered.

William Hardy's two dismissals from the service

Hardy's career was monitored by his new masters during his series of postings 1757–69, attracting unfavourable comments in the early years. He earned so much censure that he was twice dismissed and twice reinstated until at the end he tendered his resignation almost certainly in anticipation of a third dismissal. He was not granted any part of the pension to which he had contributed all those years.

Dismissal was the ultimate penalty when an officer fell short; given the onerous nature of the work it was easy enough to find examples where gauges and surveys had been neglected. But incurring two dismissals was unusual. The Yorkshireman was a strong character, as we can conclude from his portrait and his actions reported in his wife's diary. He certainly managed to exasperate his superiors. However if we read between the lines of the very lengthy charge sheets (up to three closely-written pages) against him it is evident some at least of the alleged neglect could be laid at the door of his errant predecessors in the posts or even of his supervisors.³⁵

His bewildering stop-start career is attributable in the main to severe overstretch in the service and lack of proper supervision while he was still unaccustomed to the job. At

Stroud, a newly formed district, even the supervisors were 'overburdened with business'.³⁶

The charge sheet against him which led to his first dismissal indicates he kept late hours. His supervisor waited at the young officer's lodgings until 10 pm to check his neglected books and diaries, to no avail. Months after his sacking Hardy petitioned the Board to be reinstated and found himself posted to Garstang in Westmorland.³⁷ There on the edge of the Forest of Bowland he was, as at Stroud, in a world of publican brewing far removed from the one in which he was to forge his second career. Apart from the more depopulated areas in the west and south-west of the county, Norfolk was firmly in the grasp of the wholesaler.

Again overstretch proved Hardy's undoing at Garstang: there were too many publican brewers for him to survey. The catalogue of his sins ranges from technical breaches of rules, with frequent instances of Sunday working in an effort to catch up, to muddles when his gauges 'did not agree'. Further, he had neglected his duty by being absent when a gauge was depending — a breach treated seriously by his masters. 'Many gauges' were lost, resulting in lost income for the Revenue. He had not reached maltsters in time to take couch gauges. 16 times he had missed surveys of the local candlemaker, despite the trader giving notice each time at the local excise office. Issuing tea permits for village grocers had been handled deplorably. Hardy had failed to be moulded. He had to go.³⁸

It is striking that the young officer did not incur such criticisms once he had arrived in Norfolk after again successfully petitioning to be reinstated. His path may have been eased by having far fewer brewers to monitor, since brewing was in the hands of the larger professionals — most of whom were also maltsters.

At the end it was family pressures which led him to resign. Late in 1767, two years after his marriage, he refused a posting from East Dereham to Bedfordshire.³⁹ This was a very risky decision. Turning down a posting often led to instant dismissal.⁴⁰

It was winter; his first-born, a son called Raven for Mary Hardy's maiden name, was just three weeks old. A journey cross-country could have proved fatal for the baby; and an officer could not afford two establishments. Further, Raven might have been out to nurse at East Dereham, as was common in the Hardys' circle: Mary Hardy almost certainly put her daughter Mary Ann out to nurse when the little girl was four months old, choosing the trusted wife of one of the brewery workforce. For once the Excise proved sympathetic in Hardy's case and very shortly accepted the officer's pleadings.⁴¹



Figure 7. The Bull, Litcham, in central Norfolk: William Hardy's excise office 1768–69. Here he left the service when facing a third dismissal. Photograph Margaret Bird 2011.

Fears over the baby's health could have been very real. After they had left the service the Hardys befriended the colourful Coltishall excise officer Richard Fowler and his family. The unfortunate Fowlers suffered a series of very frequent postings while the children were small, their youngest child dying during this stressful period. Like some of the other excisemen known to the Hardys Richard Fowler developed a drink problem and his work suffered; as a result he was demoted. The demands of the job took their toll.⁴²

Once Raven was weaned William Hardy managed to arrange an exchange in September 1768 with the riding officer based at Litcham, just five miles from his wife's Whissonsett family support base in central Norfolk (Fig. 7).⁴³

However the Litcham 'exchange' was not all it seemed to be. Almost certainly anxious for his wife, who at times suffered from stress, the masterful William Hardy had taken matters into his own hands to secure this very favourable

station. He induced the Litcham officer to make the swap by paying him twenty guineas (£21): nearly half a year's salary for an officer.

The Excise got wind of this highly irregular practice. They would have parted with Hardy for a third time had he not given a full written explanation on 10 June 1769 and tendered his resignation on 29 June to save the career of the accommodating Litcham officer Robert Mann, who had been suspended. The whole affair was discussed by the Board in London and concluded with Mann's swift reinstatement.⁴⁴

There is little doubt that the resignation proved beneficial to the Hardys; it certainly brought increased wealth in the years to come. The threat of distant postings removed, they could plan for the future. William Hardy junior was born at Litcham nine months after his father's departure from the service; he became an imaginative head brewer at Letheringsett from the age of 17 and highly successful as owner from 1797.

Father and son arranged matters so that they had control over their lives, the workforce and the business; Raven, a studious boy of great promise, had died of tuberculosis aged 19 while training to be an attorney.

Being constantly at the behest of the impersonal tax-gathering machine had scarred William and Mary Hardy. For the rest of their lives they extended friendship to itinerants, the diarist being kind and hospitable to the wives and children of excise officers and to Wesleyan Methodist preachers. As a new wife she had endured the rigours and uncertainties of itinerancy.

We now move away from the hierarchical structure of the service and the tasks of its gaugers. In the next two sections we explore the world of the innkeeper and alehousekeeper. They too had a role to play in the workings of the Excise, and were valued for it.

Excise offices

Little was written at the time about the mechanics of paying excise duty. It was too mundane a process to excite comment from the scribbling classes. Also, belonging to a more leisured class than manufacturers and innkeepers, most were probably unfamiliar with how it was done.

For the masses excise duty represented an invisible tax. It had been paid five times over before the drinker in the bar parlour could reach for his tankard. Separate duties had already been charged at the point of manufacture on the malt, the hops and the beer; also, from 1784, on the maltster's licence duty and common brewer's licence duty. The sixth levy, the alehousekeeper's licence duty for selling the beer, was a stamp duty. Of course while the customer did not pay these levies directly they were passed on in the price of the pint.⁴⁵

One forthright scribbler did keep his eyes open: the outspoken radical William Cobbett. In his rural rides on horseback in the 1820s he described the workings of the system and observed the Collectors as they itinerated: 'The Tax-Collectors, the Excise-fellows, for instance, hold their sittings, every six weeks, in certain towns about the country.'⁴⁶

The Collector would set up at the excise office in market towns, making his rounds eight times a year. The first round came in July, at the start of the excise year. Maltsters, brewers and the rest would be informed in advance of the dates so they could journey over to meet him. When the maltster and brewer William Hardy was away his wife the diarist occasionally paid the duty for him in Norwich or sent a friend to do so. The

cash sums carried by just one individual were extremely large: £74, £76, £86, £93 and £103 in the 1770s.⁴⁷

At the same time the Collector would check the diaries of his supervisors, who in turn continually checked the officers' diaries. He would also dine with chosen taxpayers. It is striking that William Hardy was not invited to dine while he was merely a brewery manager at Coltishall. Once he had his own concern at Letheringsett he, and later his son the brewer, would dine occasionally with the Collector at the leading inn in nearby Holt during the rounds (Fig. 8). It was a highly personal way of discharging one's dues.⁴⁸

The Excise preferred offices to be at inns with good stables to accommodate riding officers' horses; officers' rented rooms in the town or nearby village could not be expected to have stabling attached. When the Collector of Essex complained in 1774 that an excise office was based at a house with no stabling the innkeeper of the Woolpack at Chelmsford quickly became the new host.⁴⁹ Press advertisements sometimes listed stabling capacity. The King's Head at Holt, a rival to the Feathers, could house 100 horses.⁵⁰

Excise officekeepers

Excise officekeepers were part-time nominees established under an Act of 1660; none was a member of the service. He or she, usually the innkeeper, had to be present at the office on market days and at other times to receive the traders' advance notices and entries. But they did not receive payments of duty, a task performed solely by the Collector or his deputy on his rounds. No risk was to be taken with the Revenue's takings. If officekeepers tried to charge the trader for these services they were immediately relieved of their post and the office moved to different premises. Officekeepers stored files in locked cupboards in which they recorded all the information presented by maltsters, brewers and others liable to survey. And early each morning the excise officers would check these to learn where they were needed.⁵¹

Officekeepers and their public houses feature in the excise records in the CUST 47 series; for many years each office was carefully indexed at the back of the ledger. Any dissatisfaction with a keeper would be flagged up and if necessary the host premises would be changed. Joseph Wilson of the Black Lion at Little Walsingham in Norfolk became the new keeper when Robert Stegg of the King's Head was relieved of his duties (Fig. 9). Elizabeth Barnard had earlier been officekeeper at the King's Head.⁵²

A widow would often take over as officekeeper on her husband's death, as did Elizabeth Sheppard of Holt on the death



Figure 8. The sessions town of Holt, Norfolk. The Feathers served as an excise office in Holt Division, with the redoubtable innkeeper Elizabeth Sheppard (host to Parson Woodforde) as excise officekeeper 1780–94. Photograph Margaret Bird 1992.

of her husband John in 1780. There was no pressure from the Excise to relieve women of this responsible post on which the service relied.⁵³

Despite being left to rear very young children on her own Mrs Sheppard carried out a range of services for the town, running a coach and later a postchaise service; the post office was also based at the Feathers once the fast Norwich–London mail service was launched in 1785. One of the most prominent women in the area, Mrs Sheppard died in 1816 aged 77. However, on a widow's remarriage the post of officekeeper was immediately transferred to her new innkeeper husband. On marrying Nook Fearing in 1780 Elizabeth Graham, officekeeper at the White Lion, Upwell, relinquished her post to her husband who had become the licensee, as reported to London by the Collector of Lynn.⁵⁴

Whatever their views on the matter, the Excise had to bow to the system then in place. Public houses were regulated under statute law which, like common law (but not manorial law), recognised coverture; under this arrangement a wife's

legal and financial identity was submerged into that of her husband. Unless the marriage settlement had set up a trust — an unlikely proposition in the innkeeping world as it required the costly services of an attorney — she lost control of her property and wealth.

A married woman could thus not carry on the retail drinks trade in her own right, nor could she appear before the justices at annual licensing sessions; by contrast single, separated and widowed women could. Margaret Wright took over from her deceased father John Wright at the King's Head, Wymondham in 1782 and was confirmed as the new officekeeper: a single woman was both running the house and serving the Excise.⁵⁵ In practice the wife of an innkeeper was often effectively in sole charge. It was difficult to make the drinks trade pay, which explains both the high turnover and why so many male innkeepers were listed in press notices and directories as having a second trade such as butcher, wheelwright, blacksmith or ferryman. Their wives and children were left to run the adjoining public house.



Figure 9. The sessions town of Little Walsingham, Norfolk; the Black Lion served as an excise office in Walsingham Division, Wells District. Photograph Margaret Bird 2002.

Conclusion

This study has deliberately concentrated on the more human side of the service. The whole subject is often overlooked by academic historians who, with certain distinguished exceptions (notably brewing historians), tend in the main to fight shy of taxation as too specialist and arcane a topic. Yet it is one not only central to the malting and brewing industry and thus to economic prosperity but to the nation's survival across the war-torn eighteenth century. In the thirty years to 1803, the date when income tax became established on a permanent footing, the Excise raised more than 50% of central government's net tax revenue.⁵⁶

The duties on malt and beer kept the Royal Navy at sea and the British Army in the field. William Ashworth's summary of the service's influence is a handsome tribute to the achievements of those driven, unsung excise officers:

Any history of the long eighteenth century [c.1660–c.1840] cannot avoid the muscle and reach of the state's tax-gathering machine. Its

impact could be felt at all layers of society as well as by countries thousands of miles away.⁵⁷

A very great deal of material remains to be unearthed about the Excise. John Brewer showed the way in his 1989 study *The Sinews of Power*, in which he demonstrated its major contribution to the formation of the fiscal–military state. The excise service's renowned proficiency enabled Britain to prevail over Napoleon. But at its heart were the committed, hardworking individuals who held the King's commission. The jibe 'Hired wretches' is wide of the mark.

Postscript: the Hardys

And what happened to William and Mary Hardy after the anxiety of the early years of their marriage? They prospered at Coltishall and then at Letheringsett, where they put down lasting roots. At his retirement in 1797 William Hardy was brewing 2,100 barrels of strong beer a year and had 25 tied houses, with a further seventeen supplied without tie, across

LEATHERINGSETT MALTINGS, Norfolk

reconstruction of west elevation as it looked c.1830

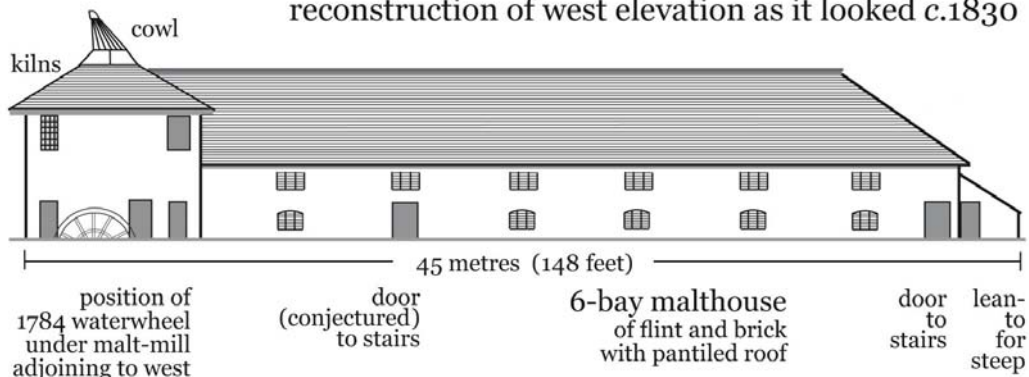


Figure 10. The Hardys' flint-and-brick 40-coomb malthouse at Letheringsett in north Norfolk dates from the mid-eighteenth century or earlier. William Hardy converted it to water power in 1784; his son doubled its capacity and enlarged the kilns. Drawing by Margaret Bird 2020.

a 25-mile radius. In years of peace he had also exported coastwise, to London, Hull, Newcastle and Liverpool. The assertion sometimes made that their son William had only nine tied houses is erroneous: in fact he brought the concern and the Letheringsett estate to its zenith.⁵⁸

The Hardys' large riverside home, Letheringsett Hall, still stands in the centre of the village facing their former maltings and brewery. The waterwheel, malt-mill and brewhouse were destroyed by fire in 1936, but the massive malthouse, kilns and tun room dominate the King's Lynn – Cromer road; they were sympathetically converted to housing in 2013–15. Amber Patrick has described the harmonious malthouse as 'of national importance' (Fig. 10).⁵⁹

The Hardys' grandson William Hardy Cozens-Hardy (1806–95), trained by his uncle William Hardy junior, continued the business. On his death the new generation sold it to Morgans, who shut down malting and brewing. The Norwich brewers' interest lay in the tied houses.

The excise-officer-turned-brewer had come a long way from the lonely, unsupported young man in the West Country and Lancashire. With no family money to rely on he and later his son, through their force of character, prudence and imagination, secured the family's future and left a legacy we can still appreciate today.

References

1. Johnson, S. (1755) *A Dictionary of the English Language*. (1st edn.) London, Vol. 1, unpag.
2. Beer, as a low-value, high-volume commodity, was not however smuggled. The Norfolk-based excise officer Robert Flamwell was handsomely rewarded by a grateful government in 1752 for apprehending a gang the previous year, with the aid of fellow officers and the dragoons (The National Archives: Public Record Office (hereafter TNA: PRO): CUST 47/198, p. 46, 17 May 1751; p. 196, 4 September 1751; also CUST 47/200, pp. 35, 36, 49, 53, February. 1752).
3. See, for instance, that of James Beale issued 6 April 1781. On glossy vellum, and measuring 31 cm by 34 cm, it bears a large cameo of the youthful George III above the Excise Commissioners' bold signatures and their seals (TNA: PRO E 103/12, loose paper).
4. TNA: PRO CUST 48/18–37, Excise Board and Secretariat: Correspondence with Treasury 1767–1805.
5. Brewer, J. (1989) *The Sinews of Power: War, money and the English State, 1688–1783*. London: Unwin Hyman, p.101.
6. Advertisements would spell out the need for good record-keeping: 'Wanted, a maltster that can write a legible hand' (*Norwich Mercury*, 11 September 1779, relating to a Norwich malthouse). Another notice called for 'a single man who can write' (*Norwich Mercury*, 28 September 1782, at Fakenham, Norfolk).
7. TNA: PRO CUST 48/21, p.353, 25 June 1784.
8. Numbers quoted by Mathias, P. (1959) *The Brewing Industry in England 1700–1830*. Cambridge: Cambridge University Press, p.343.
9. Parliamentary papers: Command papers — Minutes of evidence (1822), XXI.139; the excise year ran 5 July 1821–5 July 1822. Private brewers, such as those in country houses, farmhouses and parsonages, paid no beer duty and were not regulated by the Excise.

10. Cataloguing the archives of the two services under the present system of classification will have been carried out after 1909. As the amalgamated department was called 'Customs and Excise', even the excise records were given the prefix CUST. This further reinforced the erroneous notion in the public mind that the Excise formed part of the Customs well before that date.

11. TNA: PRO CUST 48/24, Excise Board to Treasury, p. 365, 31 December 1789. The combined Collections of Lynn and Norwich produced an average of 133,903 bushels of malt in the first excise round after the harvest and start of the malting season (the period 10 October to 15 November) in the years 1788 and 1789. Next came Suffolk, at 119,856½ bushels, and Surrey, at 110,769½ bushels (calculations from raw data for the 15 principal malting Collections tabulated in Bird, M. (2020) *Mary Hardy and her World 1773–1809: Vol. 2, Barley, beer and the working year*. Kingston upon Thames: Burnham Press, p.240, table 2.5.2. There were eight bushels to the quarter. The year 1789 saw a notoriously poor barley harvest.

12. See, eg, TNA: PRO: CUST 43/51, p.62, 16 April 1789; CUST 47/250, p.99, 19 June 1765; CUST 47/363, pp.58–60, 69–71, 13 January 1789.

13. These are summarised in the appendix 'The excise service and its officers' in Bird, M. (2020) op. cit., pp.705–7. It was compiled from the CUST 43, CUST 47 and CUST 48 excise records in the TNA: PRO; also from Dowell, S. (1888) *A History of Taxation and Taxes in England from the Earliest Times to the Year 1885*. 2nd edn. London, four volumes, and from McCoy, C. (1938) *McCoy's Dictionary of Customs and Excise*. London: H.H. Greaves.

14. It does not cover many other types of officer, such as examiners and permit writers, supernumeraries awaiting a posting, and those serving at sea in excise cutters.

15. The figures are compiled from the parish ratebooks: Norfolk Record Office (hereafter NRO): PD 598/37, Coltishall churchwardens' valuations for church rates, 1777 and 1780. The census of 1790 was an informal one by the brewer Chapman Ives (NRO: PD 598/2, Coltishall parish register, note by the rector the Revd Dr Charles Grape).

16. *Norwich Mercury*, 26 March 1796. The figure was expressed as 400–500 barrels a week.

17. *Norwich Mercury*, 2 October 1790. In 1805 the brewery had three vats, of 240, 190 and 130 barrels (*Norwich Mercury*, 30 March 1805).

18. Bird, M. (ed.) (2013) *The Diary of Mary Hardy 1773–1809*. Kingston upon Thames: Burnham Press. The first of the four volumes covers the Coltishall years.

19. The CUST 103 series in the National Archives covers the trials of all manufacturers of exciseable goods. It thus includes distillers, papermakers, soapmakers and others as well as maltsters and brewers. Malting cases were far more frequent than those of brewers, reflecting the great difference in their numbers noted already in the section 'The all-seeing Excise'. The Attorney General was customarily the prosecutor, with excise officers called as prosecution witnesses. Floor maltsters and working brewers would

challenge the accusations and speak up stoutly in defence of their employer.

20. The term, applied to London's largest capital-intensive concerns, was used by Barclay in evidence to a parliamentary committee in 1830, Gourvish, T.R. and Wilson, R.G. (1994) *The British Brewing Industry 1830–1980*. Cambridge: Cambridge University Press, pp.11–12. To continue the textile analogy, innkeepers brewing their own ales were mere handicraft producers.

21. TNA: PRO CUST 48/20, pp. 31, 39. The detailed minuting of the Board's deliberations sheds light on the official mindset of the time.

22. Mathias, P. (1959) op. cit., pp.462–3. He draws on the manuscript diary c.1824 of John Taylor, an Essex malt-factor. Gibbons was supervisor of excise at Wells-next-the-Sea. The young brewer's mother, the diarist Mary Hardy, recorded the 'christening' at the Letheringsett brewery near Holt in north Norfolk, Bird, M. (ed.) (2013) op. cit. Diary 4, p.106, 5 February 1800. The unfortunate Thomas Gibbons, in just ten months 1798–99, had been posted to Carshalton in Surrey, Halifax in the West Riding, Wells in Norfolk, Leighton Buzzard in Bedfordshire and back to Wells (TNA: PRO CUST 47/408, p. 3; CUST 47/409, p.17).

23. Pain, T. (1772) *The Case of the Officers of Excise*. Lewes, p.19. Born in Thetford, and formerly a staymaker, he served 1761–65 and 1768–74. Given his Lewes connection the local brewers Harvey's have for many years named one of their seasonal strong brews after him (<https://www.harveys.org.uk/seasonal-ales> , accessed 22 May 2020).

24. TNA: PRO CUST 48/18, pp.414–16, no date [received 1773].

25. TNA: PRO T 44/38, 17 Aug. 1796. It has 41 signatures. The Excise Board received numerous such petitions that month.

26. TNA: PRO CUST 43/51, Lynn Excise Collection: General letter book 1736–98, indexed.

27. Mui, H.C. and Mui, L.H. (1989) *Shops and Shopkeeping in Eighteenth-Century England*. Kingston: McGill-Queen's University Press, and London: Routledge, p.167; see also p.301.

28. In 1777, in wartime, the Receiver General for Lincolnshire held back more than £25,000 in the way of payments. The Suffolk banker Thomas Fenn, equally notorious, held back £23,000, Ward, W.R. (1953) *The English Land Tax in the Eighteenth Century*. Oxford: Oxford University Press, p.106.

29. Quoted by Brewer, J. (1989) op. cit., p.102.

30. *ibid.* pp.110–11.

31. In 1797 William Hardy valued the set of three pastels of his wife, young daughter and himself at £9; framing and glazing should be taken into account, Bird, M. (ed.) (2013) op. cit. Diary 2, p.414. The portraits were then hanging in the keeping parlour at Letheringsett Hall.

32. TNA: PRO CUST 47/209, p. 11, 8 October 1754. William Hardy took his wife and family to see Beverley and its minster on their Yorkshire trip of 1775.

33. See, for instance, the manual by a Collector, William Symons (1793) *The Practical Gager or the Young Gager's Assistant*. London. It has detailed drawings and instructions on measuring the

capacity of an empty vessel and all the other tasks required of officers.

34. TNA: PRO CUST 48/36, pp. 248–50, 15 November 1803. Following posting they had permanent tenure with the prospect of a pension, ‘the charity’.
35. The Collector, briefed by the supervisor on the spot, would pass on to London the detailed reasons why an officer should be dismissed. These letters were written up in detail by the clerks to the Board. William Hardy’s career, and the allegations against him, can be followed in the CUST 47 series in the National Archives, in the 49 ledgers running from 1757 to 1769: CUST 47/220–268.
36. TNA: PRO CUST 47/222, p. 33, 7 June 1758.
37. TNA: PRO CUST CUST 47/226, p.120; CUST 47/230, p.11, 4 July 1760.
38. TNA: PRO CUST 47/231, pp.83–5, 18 December 1760. The small scattered malthouses caused him problems. There were ‘twenty instances of his having lost couch gauges by not returning on those traders sooner than three days when cistern gauges were depending’. It is not clear why the gauges had not been noted by the trader or his workers in the officer’s absence. Perhaps the Excise did not trust small traders with the task in the way that they could rely on the head brewer or maltster of a large wholesaler.
39. TNA: PRO CUST 47/261, p.15, 28 November 1767.
40. At this time William Davies, officer at Taunton in Somerset, was dismissed for refusing a posting to Looe in Cornwall Collection (TNA: PRO CUST 47/265, p.72, 30 December 1768).
41. TNA: PRO CUST 47/261, p. 37, 15 December 1767.
42. Bird, M. (ed.) (2013) op. cit. Diary 1, p.109, 14 Apr. 1775. The tale of the Fowlers is told in that volume and in Bird, M. (2020) op. cit., Vol. 2, pp.617, 630.
43. TNA: PRO CUST 47/264, p. 78, 19 September 1768.
44. TNA: PRO CUST 47/267, p.109, 22 June 1769; CUST 47/268, p.10, 5 July 1769, p.19, 11 July 1769.
45. These are listed, with rates and dates of imposition, in Bird, M. (2020) op. cit., Vol. 2, p.639.
46. Cobbett, W. (1893) *Rural Rides*. P. Cobbett (ed.) enlarged edition, London, Vol. 1, pp.17–18, 5 November 1821.
47. Bird, M. (ed.) (2013) op. cit. Diary 1, eg p.4, 4 December 1773; p.31, 16 Apr. 1774; p.59, 27 August 1774; p.126, 20 July

1775; p.130, 19 August 1775; p.280, 23 May 1778; p.294, 3 October 1778.

48. Bird, M. (ed.) (2013) op. cit. eg Diary 2, p.314, 8 September 1790; p.367, 18 July 1792; Diary 3, p.265, 20 Apr. 1796.
49. TNA: PRO CUST 47/294, p.52, 21 June 1774.
50. *Norwich Mercury*, 3 December 1796, 7 January 1797. This was wartime, when Holt served as the counter-invasion hub for north Norfolk. The Regulars, Militia and Volunteers were all active in the area.
51. Leadbetter, C. (1755) [1739] *The Royal Gauger, or Gauging made perfectly easy*. 4th edition London, pt 2, pp.231–2.
52. TNA: PRO CUST 47/332, 20 December 1782; CUST 47/268, 14 December 1769.
53. TNA: PRO CUST 47/322, p.58, 26 October 1780.
54. TNA: PRO CUST 47/320, p.41, 2 May 1780.
55. TNA: PRO CUST 47/328, p.83, 31 January 1782; CUST 47/334, p. 38, 19 May 1783. The argument on the consequences of coverture is developed, with examples, in volumes 1, 2 and 3 of Margaret Bird’s *Mary Hardy and her World*. Manorial law, strong in many parts of the countryside, rejected coverture. Thus married women could retain their own separate legal identity. They devised their copyhold property as they wished, and appeared in their own right in manor courts.
56. Daunton, M. (2001) *Trusting Leviathan: The politics of taxation in Britain, 1799–1914*. Cambridge: Cambridge University Press, p.35, table 2.1.
57. Ashworth, W.J. (2003) *Customs and Excise: Trade, production and consumption in England, 1640–1845*. Oxford: Oxford University Press, p.5.
58. The error, which appears in certain brewery histories and online, is caused by an ambiguous statement by the Hardys’ descendant Basil Cozens-Hardy in his (1957) *History of Letheringsett in the County of Norfolk*. Norwich: Jarrold & Sons, p.112.
59. Report by Amber Patrick to North Norfolk District Council, 12 August 1996, p.6. She highlights not only the maltings’ size but its internal features in the area of the kilns and furnaces. These survived the conversion to housing as they became a bat sanctuary.