

## EIGHTEENTH CENTURY SHOPKEEPERS and the SHOP TAX: 1785-1789

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‘The traditional view is that market towns had shops, while country people bought from pedlars’. Ian Mitchell, ‘Pitt’s Shop Tax in the history of retailing’, *The Local Historian*, 14, 6 (May 1981), p.348.

Although it is the conventional wisdom that before the nineteenth century village shops were virtually non-existent, there is evidence that even in the later seventeenth century they were widespread in many parts of the country. In 1681 it was even alleged that ‘that which hath been the bane almost of all trades is the too great number of shopkeepers in this kingdom’.<sup>1</sup> However, precise information on their scale of operations in the Georgian period remains difficult to find.

With a few exceptions, such as the diary of the Sussex retailer, Thomas Turner, or of details provided in wills and inventories drawn up at death, personal documentation is sparse.<sup>2</sup> Admittedly trade directories were published in increasing numbers during the later eighteenth century, but the lists they provide are highly variable in their coverage. Thus Bailey’s *Western and Midland Directory* for 1784 includes the names of 22 shopkeepers in Banbury, yet the *Universal British Directory* of 1790-98 mentioned at least 39.<sup>3</sup> Part of the discrepancy may be accounted for by the fact that Bailey’s *Directory* did not include bakers, butchers, tailors and shoemakers – all trades likely to be numerous in a market town. The 1784 list, therefore, comprised six grocers, seven mercers or drapers, four ironmongers, plus a bookseller and stationer, a wine merchant, a clock and watchmaker, a silversmith and a hatter and toyman. The last

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<sup>1</sup> T.S. Willan, *The Inland Trade. Studies in English Internal trade in the sixteenth and seventeenth centuries* (Manchester 1976), pp.87-88 and 99. Ian Mitchell, ‘Pitt’s Shop Tax in the history of retailing’ in *The Local Historian*, Vol. 14, No. 6 (May 1981), p.348.

<sup>2</sup> David Vaisey ed., *The Diary of Thomas Turner 1754-1765* (Oxford, 2000 reprint). See also T.S. Willan, *An Eighteenth-Century Shopkeeper. Abraham Dent of Kirkby Stephen* (Manchester, 1970). Nancy Cox, *The Complete Tradesman. A Study of Retailing, 1550-1820* (Aldershot, 2000), pp.89-90.

<sup>3</sup> See Appendix 2.