

makes clear. ‘Oh, what a melancholy and dull time it is! No business, nor can I get in my debts;’ he lamented in January 1757. ‘... What I shall do I cannot tell. I should never care how poor I lived in regard to eating and drinking if I could but make things keep in equilibrium, which I am afraid they cannot do as trade is so dull’. There were many such complaints in the diary.<sup>14</sup>

For some small or inexperienced shopkeepers, there might be problems associated with the simple mechanics of trading. George Herbert quoted the example of old Mrs Gazey who ran a shop in Banbury in the 1820s where he and his friends bought their sweets – ‘what we called “suck-balls”.’ However, when George Prescott, a plush weaver, called at the shop to buy a halfpennyworth of tobacco, Mrs Gazey had to confess that she did not know how to ‘make a halfpennyworth’. Prescott then asked for a pennyworth, which she was accustomed to selling, and when this was handed to him he divided it into two halves. In that way, wrote Herbert, ‘he taught the old lady how to make a halfpennyworth’.<sup>15</sup>

If trade directories, press advertisements, probate records and shop accounts give, at least, a fragmentary picture of Georgian retailing, there remains one further, little-used, source of information provided by the Shop Tax returns for the period 1785-89. Unfortunately the returns do not list individual shopkeepers, but they do state the towns and villages where they ran their businesses, and the amount each community paid to the exchequer.<sup>16</sup>

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<sup>14</sup> Vaisey ed., *The Diary of Thomas Turner*, 28 January 1757, pp.81-82. On 10 April 1758, p.146, Turner similarly complained that ‘money comes in but dull! I have now I think retrenched my expences as much as it is possible for me to do’.

<sup>15</sup> Christiana S. Cheney ed. (1948), revised B.S. Trinder (1971), George Herbert (1841-1902), *Shoemaker’s Window: Recollections of Banbury before the Railway Age* (2nd. ed., B.H.S. 10), p.42.

<sup>16</sup> These tax returns are preserved in a multiplicity of small individual sacks in The National Archives (P.R.O.) at Kew under Class E.182. The Oxfordshire returns are in E.182/793, Part 2 and E.182/794, Part 1. Window Tax returns, Land Tax returns, Inhabited House duty, and a number of other assessed tax returns are at the same references.

In *Land and Window Tax Assessments* (2004, F.F.H.S.), Jeremy Gibson comments researchers should be warned that E.182 ‘is a gigantic class, and the annual county bundles, comprising scores of separate pieces, are completely unsorted, promising little but dirt and frustration.’ Congratulations to Pamela Horn! **J.G.**