

When the tax was announced it aroused anger among retailers. They objected not so much to the sums involved, since in most cases these were paltry, but to its rental basis, which took no account of business profitability, and to the fact that they alone had to pay it. Wholesalers, bankers and merchants were exempt. Only retailers were covered.

Despite this hostility, the Act received the royal assent on 13 June 1785 and came into operation early in the following month. Opposition to it continued, however, spearheaded by London retailers, but with provincial shopkeepers joining in. Between 25 January and 6 March 1786 alone, 41 petitions against the tax were submitted to Parliament, emanating from 22 counties in England and two in Scotland.<sup>20</sup> They included a petition presented in February 1786 by the retail traders of Oxford and its suburbs, complaining of a tax they found 'partial and oppressive' and which if not repealed they feared would 'prove fatal to their Interest; ... there are a great Number of Retail Shops, the Profits whereof are known to be barely sufficient to support the industrious Owners, and the said Tax will consequently reduce to Want a Description of Men, who have been long considered the Strength of this Nation'. Hitherto 'the Retail Traders have, on all Occasions, cheerfully contributed to the Support of Government'. But the new measure, by excluding 'the Merchant, the Wholesale Dealer, and many other opulent Members of Society' bore particularly heavily on shopkeepers in a city where there was not only 'enormous' land tax to pay but where they had 'to support very expensive Poor' as well as meeting 'many local Expences which have brought on frequent Scenes of Distress'. They wanted Parliament to 'substitute some more general Taxation, equally productive, but less partial'.<sup>21</sup>

Pitt responded to the protests in April 1786 by reducing the tax burden on smaller retailers, so that those with premises rented or valued at from £5 to £10 a year would henceforth pay 4d. in the £ duty instead of 6d. This meant that a retailer with a rental value of £5 would now pay just 1s.8d. a year in tax instead of the previous 2s.6d.; for those with property in the range £10 to £15 a year rent, the duty was reduced to 8d. in the £ instead of the previous 2s.<sup>22</sup> Also exempted from payment were all

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<sup>20</sup> Hoh-Cheung Mui and Lorna H. Mui, *Shops and Shopkeeping in Eighteenth-Century England* (Kingston, Montreal and London, 1989), pp.81-82.

<sup>21</sup> *Journals of the House of Commons*, Vol. XLI, 1786, entry for 20 February 1786, p.219.

<sup>22</sup> 26 Geo. III c.9. *An Act for Duties on Shops in Great Britain, 1786*. Mitchell, 'Pitt's Shops Tax', p.349 (fn.1).