

retailers too impoverished to pay church or poor rates, no matter what the value of their property. But for premises with a rent or rental value of £30 or more, the tax remained at 2s. in the £. This meant that a retailer with property rented at £30 a year was still paying an annual tax of £3.

The concessions did little to mollify the tax's most vociferous critics, especially in London, and eventually it was repealed in April 1789. Pitt had clearly concluded it was a measure not worth defending in view of the continued opposition to it, the difficulties experienced in its collection, and the fact that its yield, at around £56,000 per annum for the whole country, was less than half that originally envisaged.<sup>23</sup>

Yet if the duty was largely unsuccessful as a taxing initiative, it is valuable in providing details of places where shops were established. As Ian Mitchell points out, in the case of returns between 1786 and 1788 it can be assumed that all annual payments of 3s. or less represented one shop per parish or township, while in the range 3s.4d. to 5s.8d. there would be two shops. 'Since relatively few large shops could produce a substantial assessment, it is not possible to use the tax to calculate the number of shops in major centres; it does, however, indicate which towns were of particular importance.'<sup>24</sup> Appendix 1 lists the returns for Oxfordshire over the period April 1786 to April 1789, when the tax ended, together with details of the population in each community as<sup>25</sup> shown in the 1801 census of population.

These data make it possible to draw several conclusions relating to the incidence and importance of shops in Oxfordshire during the 1780s. In all, between 31 and 36 places were listed as having retail outlets eligible for the duty in any one year. Numbers fluctuated as shops came and went, or rents ranged above or below the £5 tax cut-off point, or as shopkeepers themselves gained exemption on poverty grounds. This meant that around ten to twelve per cent of places in the county had retail outlets. These ranged from small parishes such as Epwell, with a population in 1801 of 284, and Bladon (near Woodstock), with 287 inhabitants, to major centres like Oxford itself. Epwell and Bladon both had just one shop which was eligible for duty for part of the period. In 1787-88, fourteen places had a single shop paying the tax but that had fallen to nine by 1788-89.

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<sup>23</sup> Mitchell, 'Pitt's Shop Tax', p.349 (fn.1).

<sup>24</sup> *ibid.*

<sup>25</sup> *Population Abstract: England, Wales and Scotland in 1801* (London, 1802).