

As might have been expected, Oxford paid the largest share of the county's annual tax bill, supplying around 57 to 59 per cent of the total over this period, of which Banbury's share was between 5.7 and 7.2 per cent during the same three tax years. Degrees of affluence are also indicated by the fact that Henley-on-Thames paid a shop tax not far short of double that of Banbury, although the number of inhabitants in each case was not markedly different, according to the 1801 census. In general, the south of the county was better provided with stores than was 'Banburyshire'. But Oxford, Henley and Banbury together contributed more than three-quarters of the county's shop tax revenue. Within Oxford itself about a third of the tax's yield came from the parish of All Saints (the Carfax end of the High, bordered by Market Street, Radcliffe Square and Blue Boar Lane) – an indication of the concentration of retailing within a single favoured area (the Covered Market remains an elite shopping precinct). Indeed, in two of the three years covered, this parish alone paid more shop duty than did Banbury and Henley combined.<sup>26</sup>

Finally, while all of Oxfordshire's market towns had shops, around 22 or 23 villages had retail outlets covered by the tax for at least part of the period. There may well have been other shops which were either rented at below £5 a year or were kept by people too poor to pay church and poor rates and who were thus exempt. As Ian Mitchell comments, the returns reveal a 'rudimentary hierarchy' of retailing centre within a county. Although Oxford was clearly dominant, the market towns, especially in the south of the county, offered a useful service to consumers in their area, and there were villages like Islip and Eynsham which provided more than one retail outlet for their parishioners and those in the immediate vicinity. Many country people in Georgian Oxfordshire may have chosen to buy from itinerant tradesmen, such as pedlars, but there was a viable retail network within the county which gave them some alternatives.<sup>27</sup>

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<sup>26</sup> The limited contribution of the Shop Tax to the revenue is indicated by the fact that in Banbury in the year ending 5 April 1787 the Window Tax alone yielded £217.19s.5d. and the Shop Tax, £13.12s.8d. In 1787-88, the respective returns were £229.14s.10d. and £16.6s.4d. In the latter year Banbury's Window Tax yielded more than the Shop Tax for the whole county. See E.182/793 Part 2 and E.182/794 Part 1 for both taxes (Fn. 16).

<sup>27</sup> Even in the 1880s Flora Thompson recalled periodic visits by travelling salesmen to her Oxfordshire hamlet. Flora Thompson, *Lark Rise to Candleford* (Harmondsworth, 1979 edn.), pp.118-133.