FISCAL TRANSFORMATION AND POLITICAL COMPLIANCE: ENGLAND 1550-1700

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ABSTRACT: *Prior to 1640 England's fiscal base was limited and attempts to expand it prompted serious legal problems. In the period of the civil war and revolution (1640-1660) new sources of revenue were established which, despite evidence of resistance, permanently transformed the fiscal base. A third phase, 1660-1690 then followed in which these revenues were stabilised, and in the final phase, rapidly expanded, providing the security for a transformation of public borrowing. This transformation depended not on force but on the establishment of forms of revenue-raising that enjoyed widespread legitimacy. The paper briefly sets out the problem of explaining this phenomenon, before considering the ways in which historians have approached the issue of compliance. Overall, I argue for the need to marry macro- and micro-historical forms of analysis.*

The historiography of state formation has been dominated by accounts of the effects of the escalating costs of warfare, and by macro-sociological approaches such as those of Ertman and Tilly.[1] What I want to suggest here is that the investigation of the effects of warfare on the development of the state would be enriched by a greater concern with political ideas, micro-sociology and with the techniques of cultural history. Firstly, I will place English experience in the context of the kind of large-scale changes that are the focus for the work of Tilly and Ertman. But I will then look in more detail at the issue of compliance, and suggest that to understand the phenomena with which these historians are concerned we need to consider more carefully issues of legitimation. Raising this question, while it is an issue about which Weber had much to say, of course, takes us away from much of the macro-sociology inspired by Weber. Instead it raises issues for which a different kind of sociology –micro-sociology– is more helpful. I will give two concrete illustrations of this: the importance of the language of parliamentary legitimacy and the definition of social roles which could be played by state officials with some prospect of securing consent.

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1. Charles Tilly, *Coercion, capital and European states, A.D.990-1990* (Oxford, 1990); Thomas Ertman, *Birth of Leviathan: building states and regimes in medieval and early modern Europe* (Cambridge, 1997). I have discussed the detail of much of what follows in other publications, and offer here a summary of my work on these questions.

I

Firstly though, the macro-sociological perspective on the English case. A number of historians have become sceptical about the usefulness of the term «military revolution» in a European context, but no-one would deny the importance of war to early modern European society.[2] The sixteenth and seventeenth centuries saw almost continuous war among Europe's great powers: by one account there were 34 such wars in the sixteenth century, each averaging 1.6 years in duration, so that there was a war somewhere in Europe 95% of the time. The following century saw little improvement –there 29 wars, each lasting 1.7 years, so that one or more of the great powers was at war 94% of the time.[3] As early as 1583 the English privy council was concerned that «all forrain princes, beinge neigbours to this Realme be in armes, and that the manner of the present warres do differ from warres in former tymes».[4] The extent of 'revolution' may be debated, but not the political and administrative costs of this bellicosity, for not just was the frequency of war increasing, so too was the cost and complexity of the armies and weaponry with which it was fought. Historians are familiar with these administrative costs –the steadily increasing size and cost of armies –as well as the human costs– casualties of war and the presence of these armies. What is given less attention is the problem of legitimation confronted by those seeking to make war. Administrative action requires, on the whole, consent. Early modern governments were taking more and more extravagant political actions in the light of escalating military commitments and costs, and this posed difficulties of persuasion.

The key period in the English case was the mid-seventeenth century which saw dramatic changes in the scale and composition of public finances.[5] It was in the civil war that the modern armies were raised and equipped in England, and the financial measures taken to support this new burden were of lasting significance. A crude indication of the magnitude and chronology of these changes is the size of national budgets and armed forces. Firstly, then, the matter of scale of public revenues. It seems that the proportion of national wealth commanded by national government doubled, in real terms, during the 1640s and did so again in the 1690s.[6] In the 1590s Elizabeth's total income was about £500,000 per annum. In the 1690s it was ten times as

2. For an excellent critical overview see Jeremy Black, *A military revolution?: military change and European society 1550-1800* (Basingstoke, 1991).

3. Findings quoted in Tilly, *Capital*, p. 72.

4. Henry E. Huntington Library in San Marino, California [hereafter HEH], EL 6253 fo. 1r.

5. For a fuller account see Michael J. Braddick, «The rise of the fiscal state», in Barry Coward (ed.), *A Companion to Stuart Britain* (Blackwell, 2002), pp. 69-87.

6. P. K. O'Brien and P. A. Hunt, «The rise of a fiscal state in England, 1485-1815», *Historical Research*, 66 (1993), 129-76. The earlier figure is approximate and the shifting balance between local rates and national taxation means that it is difficult to read off the total cost of government from figures relating only to national taxation. Nonetheless, the total cost of government did, undoubtedly, increase very significantly in this period. This material is discussed in Michael J. Braddick, *The nerves of state: taxation and the financing of the English state, 1558-1714* (Manchester, 1996), pp. 6-12.

great.[7] This was an increase well above the rate of inflation and of population growth –there can be little doubt that the real burden of taxation per capita increased considerably in this period.

Secondly, the scale of military mobilization. During the civil wars perhaps one in ten adult males were in arms.[8] Between 1647 (after the end of the first civil war) and 1660 the size of the armed forces in England fluctuated between 11,000 and 47,000. Army officers were active in local government and garrisons exercised a significant economic, political and religious effect on their localities.[9] This was not a military dictatorship but it was a large proportion of the population to support from national taxation.[10] Army sizes increased again during the 1680s, reaching nearly 20,000 by the middle of the decade and 34,000 on the eve of the Glorious Revolution.[11] The navy also grew rapidly. The peace time complement during the 1660s was 3,000 to 4,000, reaching 20,000 during the second Dutch War.[12] Famously, of course, English military commitments increased massively after 1690, resulting in armed forces of well over 100,000 men: this was probably greater than the combined population of England's seven biggest cities (aside from London) in 1700.[13] This placed a huge extra burden on agrarian surpluses and represents a miraculous transformation from the military capacity available a century earlier. Much recent work emphasizes the importance of changes during the 1690s but I have argued that there were two significance stages in this development: the 1640s and the 1690s seem to me to have been of at least equal significance.[14]

This was not just a matter of scale, however, but of the way in which the state was funded. There was a long-term shift in the composition of the revenues too. Before the civil wars parliamentary taxation provided about 25% of total revenues, and was probably of declining significance. After 1660 the proportion was reversed, and by the 1690s parliament was providing about 90% of total revenues. In the main, these came from assessments, the excise and the customs.[15] Two of these were innovations of the first civil war, in the early 1640s. In seventeenth-century England there was a dramatic change in the tax-raising capacity of the national government, prompted by the need for military spending and dateable fairly precisely to the period 1641-1643.

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7. Braddick, *Nerves*, table 2.1; C. G. A. Clay, *Economic expansion and social change: England 1500-1700*, 2 vols. (Cambridge, 1984), II, pp. 261, 268.

8. John Morrill, «Introduction», in Morrill (ed.), *The impact of the English civil war* (London, 1991), pp. 8-16, at p. 9.

9. Henry M. Reece, «The military presence in England, 1649-60», DPhil thesis, Oxford University (1981), chs. 6-7, appendix I.

10. For the arguments against describing the regimes of the 1650s as a «military dictatorship», see Austin Woolrych, «The Cromwellian protectorate: a military dictatorship?», *History*, 75 (1990), 207-231. Reece takes a gloomier view of the role of the army: «Military presence».

11. John Childs, *The army, James II and the glorious revolution* (Manchester, 1980), pp. 1-3.

12. Michael J. Braddick, «An English military revolution?», *Historical Journal*, 36 (1993), 965-975, at p. 973.

13. For this calculation see Braddick, *Nerves*, p. 190.

14. Ibid. For an account emphasising the importance of the 1690s see John Brewer, *The sinews of power: war, money and the English state, 1688-1783* (London, 1989).

15. Braddick, *Nerves*, pp. 12-16.

For historians of early modern England this presents something of a problem of explanation –the unreasonable acquiescence and compliance of the English taxpayer. In much writing about the early modern English state it is assumed that there was an automatic tension between the interests of the centre and of the locality.[16] This tension might have been assumed to have been manifest in the administration of taxation, and taxation was certainly an important issue in provincial rebellions elsewhere in Europe.[17] There was, certainly, conflict between national government and some local interests over taxation before 1640, but it is much less difficult to discern after that point. And yet, the opposite should have been the case, since the burden of national taxation may have increased by 15 or 19-fold in some places.[18] My research in the national archives revealed only two fatalities, and few examples of violent resistance.[19] Two is a significant number if you are one of the two, or a member of their family, of course, but not particularly impressive beside the record of French taxpayers. The extent of resistance, violent or otherwise, certainly did not rise in proportion with the increase in tax yields, and that must make us wonder about a model of central-local relations which posits an automatic and necessary conflict of interests.

Was the absence of resistance due to the fact of state military power? During the civil wars, of course, tax raising was backed by the force of arms. A significant military presence threatened dire consequences to tax resisters. Even if there was no threat of taxes being taken by force the alternative to payment may have seemed to be free-quarter.[20] But this military explanation does not work well for the period after 1660 when the domestic military presence was much reduced. In the long-run, then, direct physical force seems an unconvincing explanation for the acquiescence of the English taxpayer. It may not work for the 1640s either. Examples of violent resistance to taxation are rare but where they occur it is often the case that soldiers were present.[21] A military role in tax collection may have exacerbated, rather than reduced tensions. Much recent work on the local impact of the fighting has emphasised the lawfulness of the parliamentary troops, and the extent to which their victory was built on good relations with local populations. Another way to

16. As Hutton wrote in 1981: «it is becoming obvious that there were two Civil Wars, the formal struggle between the rival partisans and the struggle between those partisans and the bulk of the population, whose support they attempted to enlist for their war effort»: Ronald Hutton, «The royalist war effort», in Morrill (ed.), *Reactions*, 51-66, quotation at p. 51. See also Robert Ashton, «From Roundhead to Cavalier tyranny, 1642-9», ibid., 185-207. The clearest statement of the importance of neutralism and localism is John Morrill, *Revolt in the provinces: the people of England and the tragedies of war 1630-1648*, 2nd edn., (London, 1999), which includes a reflection on criticisms of this approach made since the 1980s.

17. Perez Zagorin, *Rebels and rulers, 1500-1660* (Cambridge, 1982), passim, and for France esp. I, pp. 126-7. It is a central theme of many classic accounts of early modern rebellion: for example, Roland Mousnier, *Peasant uprisings in seventeenth century France, Russia and China* (New York, 1960) and Yves-Marie Bercé, *Revolt and revolution in early modern Europe: An essay on the history political violence*, translated by Joseph Bergin (Manchester, 1987).

18. Michael J. Braddick, *Parliamentary taxation in seventeenth-century England: local administration and response*, Royal Historical Society Studies in History, 70 (Woodbridge, 1994), pp. 274-275.

19. Ibid., p. 276.

20. Ibid, pp. 278-279.

21. Ibid., pp. 276-278.

make the same point is through the activities of Clubmen –local groups which formed to protect their localities from both armies, in other words, a neutral, local force. Clubmen seem to have been active in areas of weak, rather than strong military control, where the two armies contested local control. Where a garrison presence was securely established local hostilities seem to have been reduced. Perhaps all this should not surprise us –heavy tax payments are only one side of the coin. The tax money was spent on supplies and so there were plenty of people who made a profit from the armies.[22] In any case, over the long-run and probably in the 1640s too, tax-collection was not achieved by military force.

II

One important part of any explanation is to consider the way in which the scope for avoidance and evasion was reduced. For a moment let's assume that no-one willingly paid taxation. If no-one wanted to pay taxes, but they were not forced out the population at sword-point, how would we explain the unprecedented success of the later Stuart governments? One way of thinking about this is to look at the ways in which the possibilities of evading taxation were reduced –the first resort of the reluctant taxpayer is probably not riot, revolt or revolution, but evasion.

A number of administrative changes were made which reduced the possibilities of concealing wealth from tax collectors. Taxation was raised on objects that were difficult to conceal.[23] Most obviously, taxes fell on land, which is difficult to hide. But this created an unfairness, in that land was by no means the only form of wealth or income in early modern England, and to rely only on taxes on land was to unfairly burden particular sections of the population. As a result efforts were made to locate other forms of wealth suitable for taxation that were equally difficult to hide. Inland excises sought to tax a very wide range of domestic items of consumption, on the argument that levels of consumption reflect levels of wealth. Thus, it was thought improper to tax necessities such as bread –a staple item of consumption among the poor– but perfectly appropriate to tax consumption of decencies –such as beer– and of luxury items. But such consumption is difficult to trace without entering every house in the country and recording its contents, or of every retail outlet. Similarly items consumed in inns, taverns or coffee houses remained largely invisible to government. In the 1640s attempts to tax consumption of meat, a semi-luxury item, involved sending tax collectors to markets to raise a payment on every animal sold. This was inflammatory and difficult to achieve and the excise on meat was abandoned in 1647. Instead, the excises came to centre mainly on the consumption of beer. The tax was raised at the point of production –the brewery– rat-

22. Michael Braddick, *God's fury, England's fire: a new history of the English civil wars* (London, 2008), pp. 413-421 (clubmen); ch. 14 (costs and beneficiaries of war).
23. There is surprisingly little work on tax policy in this sense: William Kennedy, *English taxation, 1640-1799: an essay on policy and opinion* (Cambridge, Mass., 1913) and Maurice Ashley, *Financial and commercial policy under the Cromwellian Protectorate*, revised edn. (Oxford, 1962) remain important.

her than at the point of sale or consumption, since this involved surveillance of far fewer sites.[24] The other staple source of income was the customs. Policing evasion in the customs involved seeking to force ships to land in ports with adequate facilities for surveillance, and during office hours.[25]

In all three cases –that is, of the taxes on land, beer and customs– there was, actually, really a negotiation between the formal liability of taxpayers and a level of payment acceptable to the taxing authorities –what we call composition. For example, to regularly oversee levels of production in a brewery was expensive and time consuming. It was better to do a deal with the brewer that he would pay tax on a certain level of production, accepting that it was probably less than his full legal liability. On the brewers' part, such a composition, although it involved paying quite high levels of taxation, was preferable to paying the full legal liability and enduring the practical irritations of regular oversight of production.[26] Similarly, the cargoes of ships setting into English ports were not subject to a complete search –it is unlikely that every crate and bale was weighed and opened. Instead samples were tested and estimates entered of the total quantities being landed.[27] Thirdly, the land taxes were raised on a notional basis of a proportion of the market value of the land. In practice, the local arrangements for taxation which commissioners employed meant that most land was not taxed at this rate, and there were certainly wide variations in the effective rate of taxation between different parts of the country.[28] Stricter forms of administration, then, were often part of a bargaining strategy, rather than the actual basis for tax-raising.[29]

Taxing forms of wealth that were difficult to hide was an important part of the administrative response to the difficulty of raising taxation. A second dimension of the process of administrative reform was to develop forms of collection which made it less likely that there would be collusion between tax collectors and those seeking to avoid paying. In general there were two strategies here. On one hand, professional revenue agents were increasingly used to assess wealth for indirect taxation. Such agents were insulated from local interests and their career prospects depended on accurate enforcement of the formal rules of assessment. There was a high political cost in this, of course, and such people were often extremely unpopular.[30] For direct taxes another strategy was preferred, in which influential local people were instructed to raised a particular amount

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24. Braddick, *Parliamentary taxation*, esp. pp. 192-223.

25. The customs are also surprisingly little studied from this perspective. For summary and further reference see Braddick, *Nerves*, ch. 3.

26. Braddick, *Parliamentary taxation*, esp. pp. 192-223.

27. Braddick, *Nerves*, pp. 56-64.

28. For the complex range of quotas applied and the obscure relationship between them see Braddick, *Parliamentary taxation*, pp. 141-145.

29. Michael J. Braddick, «State formation and political culture in Elizabethan and Stuart England: micro-histories and macro-historical change», in Ronald Asch and Dagmar Freist (Hg.), *Staatsbildung als kultereller prozess: Strukturwandel und Legitimation von Herrschaft in der Frühen Neuzeit* (Köln, 2005), 69-90, pp. 82-84.

30. Michael J Braddick, *State formation in early modern England, c.1550-1700* (Cambridge, 2000), chs. 1, 6.

of money by, effectively, whatever means and criteria were found locally acceptable. In this way local sensibilities were respected, but the overall yield of the tax was protected because a fixed amount had been demanded.[31] This latter strategy was common to many European states. The first, the bureaucratic solution, seems to have been more distinctively English.[32] To return to the main point, however, the issue of increasing tax yields is in part an administrative question –how did governments succeed in putting people in a position where they had a choice of paying or of breaking the law? A range of forms of wealth were fixed upon which were difficult to conceal, and they were assessed by means which reduced the possibilities of collusion between tax payers and the agencies charged with their collection.

In this context we are considering the law simply as a coercive instrument, although much recent work could be used to illustrate the inadequacy of such a view. But here we are considering the case of reluctant taxpayers who have been put in a position where they have to do something –pay taxes– because to do otherwise is to break the law. At this point the second of the two transformations of the 1640s becomes particularly significant, because it removed the legal ambiguity which had attended the collection of some early Stuart «taxes». Under the pressure of inflation early Stuart governments sought to redefine a number of legal rights which were acknowledged to exist. For example, the right to raise supplies directly for consumption of the royal household was transformed into a payment, so that it looked quite like a tax. Similarly, provision of military resources for defence was the responsibility of the militia. Although in origin, this reflected the obligation of every subject to offer military service to the King, in the sixteenth century this was transformed for most people into a payment to support the activities of a more specialised military organisation –the trained bands. People who did not want to meet this payments, whatever their motivation, could claim that their reluctance was born out of respect for the constitution and even, as we will see, out of respect for the monarch. After 1640 virtually all taxation was parliamentary in origin and this line of argument was foreclosed. Put another way, those reluctant to pay, after 1640, could not claim with any plausibility to be acting in the interest of the public by preserving the rule of law. Parliamentary sanction was important to the success of tax-raising. Before 1640 parliamentary taxation had been evaded, or grants made reluctantly. There was no legal challenge to its propriety. Non-parliamentary taxation, on the other hand, prompted a number of highly visible legal challenges –whether a tax was parliamentary or not was clearly an important variable in determining the response to it. After 1640 almost all public revenue was parliamentary, and it was much less easily evaded. The result was increased yields.[33]

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31. Braddick, *Parliamentary taxation*, pp. 127-134
32. Brewer, *Sinews*, esp. pp. 101-114, 250-251.
33. For a summary and overview see Braddick, «Rise of the fiscal state».

III

Here, the issue of compliance becomes one of cultural and intellectual history –of the invocation and manipulation of political languages– and of the significance of parliamentary sanction to the legitimacy of a tax demand. For the sake of argument I will stick with the minimal proposition –that no-one was sincere in their professed motives for raising, or resisting taxes. The raising of taxation, or resistance to it, will be presumed to be purely a matter of narrowly-construed, immediate and material self-interest. This is in line with a number of recent accounts of early Stuart history, although I am not certain that it is really a safe assumption. But as Glenn Burgess puts it: «We have become familiar with the image of a world in which political conflict in central government … is seen as the product of faction, and in which opposition to new forms of taxation is thought to reflect not principled rejection of the tax but an attempt to avoid paying it».[34] Such an assumption does not mean that political ideals are irrelevant to understanding political life, however. For example, an influential school of historians working on eighteenth-century politics sought to establish that political life was not driven by matters of principle, but of material or family interest. According to Skinner, however, these people, the Namierites

> have in effect been involved in a non sequitur. It does not, as they have tended to suppose, follow from the fact that an agent's professed principles may be *ex post facto* rationalizations that they have no role to play in explaining his behaviour. [T]his argument ignores the implications of the fact that any agent possesses a standard motive for attempting to legitimate his untoward social or political actions. This implies first of all that he will be committed to claiming that his apparently untoward actions were in fact motivated by some accepted set of social or political principles. And this in turn implies that, even if the agent is not in fact motivated by any of the principles he professes, he will nevertheless be obliged to behave in such a way that his actions remain compatible with the claim that these principles genuinely motivated him.[35]

Legitimating ideas may not explain why a person is acting in a particular way, but they are among the things that constrain those actions. Legitimating ideas are «inter-subjective» rather than the possession of the powerful and the representation of a political action as legitimate involves an attempt to reconcile the action in hand with these wider values. Failure to justify action in this way limits effectiveness. At the same time, having laid claim to a particular justification for action other actions become necessary in order to sustain the credibility of the justification. Even if the ideas are not the real motives for

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34. Glenn Burgess, *The politics of the ancient constitution: an introduction to English political thought, 1603-1642* (Basingstoke, 1992), p. 168.

35. Quentin Skinner, «Some problems in the analysis of political thought and action», reprinted in James Tully (ed.), *Meaning and context Quentin Skinner and his critics* (Princeton, 1988), 97-118, 309-11, quotation at p. 116.

action, they set limits to what can or cannot be done subsequently. Ideas are constraining because there are limits to the sphere of action that can plausibly be justified with reference to particular values: «to recover the nature of the normative vocabulary available to an agent for the description and appraisal of his conduct is at the same time to indicate one of the constraints on his conduct itself.»[36] What I want to suggest is the ambiguities about legitimate political power in early Stuart England, whether sincerely intended or not, provided a resource for those who wanted to resist.

The trend in recent work has been to downplay the significance of ideological conflict in England in the two generations before the civil war. Burgess has demonstrated how a number of political languages were the common currency of politics in early Stuart politics, and has argued that this represented a «consensus». He has demonstrated that a number of apparently conflicting views of kingship –based on divine right, civil law or the English common law– were not alternatives but ways of discussing particular dimensions of kingship. «Early Stuart Englishmen did possess a variety of theoretical perspectives on monarchy, but they also possessed an intellectual framework that united those perspectives into a broadly consensual "world view"».[37] One example discussed by Burgess is that of James Whitelock. In 1613 he was imprisoned for suggesting that the King's prerogative was subject to the law of the land, and in particular was bound by Magna Carta. Burgess argues that both Whitelock and those prosecuting him agreed that the relationship between the law and prerogative was ambiguous –that in some degree the prerogative was subject to legal regulation. «No-one said», argues Burgess, «that the prerogative could act contrary to the common law, only that it could in some circumstances supply a deficiency in the law». Both sides, in court, avoided these general issues and «Whitelock seems to have had the bad luck to say the wrong thing at the wrong time, and in consequence to have fallen foul of a king and a council determined to use him to make a point».[38]

Viewed from this perspective disputes about taxation did not arise as a result of theoretical differences, but as a result of disagreement over which of these theoretical perspectives on kingship was appropriate to the particular case. So, for example, in the early seventeenth century James I raised a form of revenue called impositions, whose legality was questioned in the courts. These were imposed on the import of particular goods into England by virtue of the royal prerogative, not by parliamentary grant. The arguments ranged over whether or not such a political act should be regulated by the royal prerogative or by the common law. If they were acknowledged to be taxes, then, everyone agreed, they could not be raised without parliamentary consent. But if they were measures of commercial regulation, everyone also agreed, then they were a matter for the royal prerogative and parliament had no business interfering. Burgess's argument then is that

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36. Quentin Skinner, «Language and social change», reprinted in ibid., 119-132, 311-313, quotation at p. 132.
37. Burgess, *Ancient constitution*, pp. 167-168.
38. Glenn Burgess, *Absolute monarchy and the Stuart constitution* (New Haven and London, 1996), quotations at pp. 149, 147.

this represented a fundamental consensus about the relationship between the Royal Prerogative and parliamentary sanction. The argument was a more limited one, about how to categorise Impositions. If they were taxes then they could not be raised without parliamentary consent, if they were not, then parliament had no jurisdiction over them.

In a sense, you might say, this is a pretty serious conflict –a group of people were arguing in court that their King was acting illegally and Whitelock was sent to prison for saying the wrong thing at the wrong time. Of course, Burgess's point is not to deny that there was such conflict, but to downplay its theoretical significance. In his discussion of a number of these constitutional issues, he concludes that they reflected primarily *practical* conflict, «which is of little interest for the history of political thought».[39]

For our purposes, however, we might also reverse the claim –that such consensus is the necessary preliminary to a political argument. Quentin Skinner makes exactly this case in fact. What creates ideological change is the use of existing political conventions for a new purpose, or the attempt to achieve some practical end by manipulating these conventions. In order to understand authors' intentions in writing political texts we must understand «how far, they were accepting and endorsing, or questioning and repudiating, or perhaps even polemically ignoring, the prevailing assumptions and conventions of political debate». We must be alert to what an author is actually doing in manipulating these conventions –for example, in the case of Machiavelli, what he was trying to do by blandly claiming that the essence of government was the preservation of the prince. To contemporaries this premise would have been quite obviously polemical. Ideological change arises from these political manouevres, as old conventions are re-defined and new ones given new currency. For Skinner, what people say is important, because it limits what they can subsequently do, but we cannot ignore their purposes in saying it. I would suggest, therefore, that the key issue is not that there is agreement on a particular theoretical proposition, but who is appealing to it, for what purpose and with what credibility?[40]

An illustration of my approach is offered by reactions to the benevolence raised in 1614. A benevolence was a gift given by the people to the King, for some extraordinary purpose. Unlike a subsidy, a gift given through parliament, this was simply collected through local governors –there was no consent given. Failure to pay resulted in imprisonment. In all, the free gift was demanded on pain of imprisonment. Justices of the peace in Devon refused to co-operate in 1614, but in contradicting express royal will they laid claim to the language of dutiful subjection. They were concerned, they said at «The exceeding preiudice that may come to posterity by such a President.» Acknowledging the King's «great necessitty» and how much it had wrought «upon the affections of every particular of us» they claimed that only «the feare of the iust blame of after ages» could

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39. Burgess, *Ancient constitution*, p. 168.
40. «How far they were accepting and endorsing, or questioning and repudiating, or perhaps even polemically ignoring, the prevailing assumptions and conventions of political debate», Quentin Skinner, *The Foundations of Modern Political Thought*, 2 vols. (Cambridge, 1978), vol. I, p. xiii.

have stood between them and paying the money «in it self so requisite… and advanced by so many reverent examples.» Moreover,

> In regard of the many blessings which we dayly receive by his most peacefull and gratious goverment … wee humbly entreate your Honours to rest assured that none of his Majesty's Subiects whatsoever shalbe more ready and forward then our selves in all the antient lawfull and laudable course of this kingdome, to lay downe our goods at his Majesty's feete, for the supply of his wants; Of which we are at this time so sensible as wee are very sorry that we are deprived of the present meanes to shewe our faithfull zeale and loyall affections in that behalf.[41]

Their counterparts in Somerset made a similar case, claiming they would gladly pay subsidies and that «wee are so farr from any want of true and loyall affeccon to our Kinge and Country as you shall ever finde us with most willing and cherefull hartes ready to prostrate our goodes and lives at his Majesty's Royall ffeete for the safety of his person and defence of his Kingdomes.» They could not, of course, in good conscience agree to the payment of the benevolence.[42] Oliver St John, went further, declaring the benevolence against law, reason and religion. To pay would be to assist the king to break his coronation oath to uphold the laws of the land, and so contributors faced a «hellish danger» in paying «as verie irreligiously and uncharitably wee helpe forward the King's Majestie in that greivous sinne of periurie».[43] Direct opposition to express Royal will was here expressed in a consensual language. No such avenue of resistance was available after 1660.

Whatever the actual motivation of these people, political conventions constrained their action. In seeking to achieve a practical end –to avoid submitting to this particular demand for money– they appealed to conventional, and agreed, political languages. For Burgess this suggests a consensus at the basis of political life. For me, it suggests that existing conventions of political life did not allow effective political action –they needed to be changed. What we see in these arguments is, I think, a process by which conventions were being tested and manipulated, by groups with quite different aims in mind. A consequence of the ambiguity of the existing conventions was that money could not be raised in the quantities thought necessary by the king and his leading councillors. My larger point is that political culture –that is the institutions, languages and conventions in terms of which political argument is carried out– is therefore a crucial part of the explanation for greater tax yields even if we presume that no-one was acting altruistically in terms of the values of that political culture.[44]

This is perhaps an unrealistic assumption –although it is one which many historians seem to adopt in addressing the question of taxation. To soften it, by suggesting for

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41. HEH, HM 2504.
42. HEH, HM 2505.
43. HEH, HM 2506, quotation at fo. 1v.
44. For a fuller elaboration of this argument see Braddick, «State formation and political culture».

example that fears about political liberties were sincerely held by some people, is to strengthen the case being made here –that political ideas are crucial to an understanding of the development of the fiscal-military state. The record of non-parliamentary taxation before 1640 suggests that parliamentary sanction was important in the minimal sense, and reinforces the sense that the really important thing about the post-1640 regimes is that virtually all their money came from parliament. On a micro-historical level, to return to our notional reluctant taxpayer, the issue seems to be that parliamentary sanction was, intersubjectively, unchallengeable. There was no legitimate way to represent resistance to political action warranted by parliament.

IV

We might say that there is a further issue of political culture here –who has the right actually to collect taxes? Here, I think, it is helpful to think about the moment at which money changes hands –legitimation operated not just at a systematic level, but in the face-to-face contexts were political action actually happens. Officeholders were not simply constrained by the formal limits of their office, but by the wider social expectations that surrounded their exercise of office. In presenting themselves, in particular situations, as officeholders these men had to perform relatively standardised social roles which both asserted and legitimated their authority. In effect, they presented a «self», defined in terms of the formal powers of their office but also the wider expectations held about the conduct of officeholders. Presentation of this self was part of the process of government –and failure to project or defend this face successfully could lead to political or administrative difficulty.[45] Early modern officeholders were sensitive to such challenges to their public face and were easily put off their stroke by «violent words». For example, John Harman's public contempt for subsidy collectors in London in the early seventeenth century apparently limited their effectiveness. Harman «with great scorn and contemptuously refused to pay demanding in a proud and scornful manner who were the assessors». Told that they were common councilmen he «openly replied and said in contempt and discountenance of your highness's service and in disgrace of his Majesty's officers therein employed that they were all blockheads and fools saying further had the beetle headed asses nothing else to busy their beetle heads withall but to assess him».[46] The effect of these words was to undermine the performance of the officer, by robbing him of the dignity necessary to his office, and undercutting his presentation of himself in terms of the values of what was taken to be natural authority.

45. Braddick, *State formation*, esp. pp. 68-85; idem., «Administrative performance: the representation of political authority in early modern England», in Michael J Braddick and John Walter (eds.), *Negotiating power in early modern society: Order, hierarchy and subordination in Britain and Ireland* (Cambridge, 2001), pp. 166-87, 286-92; idem., «Civility and authority», in Michael J Braddick and David Armitage (eds.), *The British Atlantic World, 1500-1800* (Palgrave, 2nd edition, 2009), 113-132; 315-318.
46. Braddick, *Parliamentary taxation*, p. 120.

Many offices in early modern England were justified with reference to patriarchal ideals –kings and magistrates acted as fathers to their people, protecting and correcting them. But appeal to these values created expectations which officeholders had to fulfill in order to appear credible. For example, the political influence of the earl of Shrewsbury was threatened, in the mid-sixteenth century, by the strained relations he had with his tenants in Glossopdale and Ashford and with his wife. These failings as head of his household and father of his country were, it seems, used by his opponents to undermine his position at court. A lengthy and complicated feud with Sir John Zouch was played out in conflicts over the patronage of offices in local government. It became a court issue because Zouch, and the tenants of Glossopdale, took their grievances there. Shrewsbury corresponded anxiously with both Leicester and Burghley and a lengthy report from his son at court betrayed extreme sensitivity to perceptions of his father there and the extent of his father's popularity or unpopularity. It seems that there was indeed some threat to his position for Burghley himself was dispatched for a visit. In the course of all this Leicester said to Shrewsbury's son that what was most likely to persuade the Queen of his unfitness for office was not the dispute with the tenantry, but reports «that there were not good agreement betwixt my lord & my ladie and that it was informed the Queen & others that were was a secret division betwixt your doeings».[47] This threatened loss of political authority was to be justified in terms of his supposed shortcomings as head of his household and perhaps as landlord. He was failing to conform to a broadly defined social role, associated with his office.[48]

This role-playing was quite self-conscious: gentlemen and aristocrats advised their sons about a fully rounded social role, explaining the behaviour expected of them in relation to their family, neighbours, superiors and inferiors. Conduct at table and in the field was recommended and, within this broad advice about the presentation of the self in public situations, how to conduct oneself if called to office. The fifth earl of Huntingdon's advice to his son listed all these things as «public» concernments, including the choice of wife and conduct towards her. Among all these roles the public presentation of self was clearly of pre-eminent significance: «There is nothing will more increase or lessen thy esteeme then thy carriage abroad for men that cannot judge of thee nor p[er]chance thou shalt ever see againe will censure of thee by thy outward behaviour». On the other hand, «This applause is not very hard for putting of thy hatt, takeinge of them by the hande, callinge them by their names, in thy answers a kinde and courteous speech winne mens affections exceedingly». Office was clearly part of a wider social role for eminent and ambitious gentlemen. The expectations implicit in these wider social ro-

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47. HEH, HM 41954, p. 346.

48. Joan R. Kent, *The English village constable 1580-1642: a social and administrative st*udy (Oxford, 1986), pp. 233-279; Keith Wrightson, «Two concepts of order: justices, constables and jurymen in seventeenth-century England», in John Brewer and John Styles (eds.), *An ungovernable people? The English and their law in the seventeenth and eighteenth centuries* (London, 1980), 21-46.

les might constrain them since they offered the means by which individual's performance could be appraised and criticised.[49]

Particular roles were effective in particular ways, and less effective in others.[50] County officeholders were ineffective revenue agents in early Stuart England. Acting as the father of their country they underestimated the wealth of their friends and neighbours, and sought to ensure that their neighbourhood was taxed no more heavily than others locally. In doing so they were acting in accordance with their duty to protect those for whom they were responsible –weighing up a variety of factors in reaching a tax assessment. For example, those with children, or who were known to be good to the poor, seem to have been better treated than those who lent money, or who did not provide good hospitality to their neighbours.[51] This kind of behaviour was consonant with the image of a father of the country, but was not the best way of maximising revenue.

The ineffectiveness of these officeholders as tax officials helps to explain the pressures behind the creation of entirely new social roles such as, for example, that of the exciseman. There had been specialised revenue agents during the earlier part of the century –purveyors, for example– but their effectiveness had been restricted by the hostility that they provoked. Such offices lacked a generalised legitimacy –their holders were active only as revenue agents and they were presumed to have a direct personal interest in increasing yields. They were, thus, suspected of corruption and they were referred to in terms of biblical plagues– locusts, caterpillars, frogs and so forth. This was equally true of excise officers in the early 1640s. By the 1680s, however, the nature of the office was being transformed. Unsuitable local officers were being weeded out and salaries were increased in the expectation that improved administration would increase the yield and more than cover the increased costs. Promotion by merit and training, combined with adequate salaries, further stimulated efficiency. Officers were expected to be full-time, to be employed away from their place of birth and to be moved frequently. After 1687 they were also encouraged by comprehensive accident insurance and superannuation.[52] The result was a precocious bureaucracy and one which achieved notable increases in yield. In 1690 there were 1,211 full-time employees in the excise department.[53]

Later seventeenth-century England saw a new faith in the application of quantitative precision to problems of government, but this professionalism in the excise service also represented a response to an immediate problem of legitimation. It served to counter the accusations of corruption and arbitrary power that had bedeviled specialized re-

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49. Felicity Heal and Clive Holmes, *The gentry in England and Wales, 1500-1700* (London, 1994), pp. 243-247; Richard Cust (ed.), *The papers of Sir Richard Grosvenor, 1st Bart. (1585-1645)*, Record Society of Lancashire and Cheshire, 134 (Stroud, 1996), pp. xxiv, 26-38; HEH, HAP 15 (8), «Certaine directions for my sonne to observe in the course of his life».

50. This is a central theme of Braddick, *State formation*, from which the foregoing examples have been drawn.

51. Braddick, *Parliamentary taxation*, pp. 27-29, 96, 111-112.

52. C. D. Chandaman, *The English public revenue 1660-1688* (Oxford, 1975), pp. 72, 74.

53. Brewer, *Sinews*, p. 66.

venue agents in the past such as monopolists, tax farmers and excisemen. By the mid-1680s an elaborate system of administrative oversight had been established which, according to Charles Davenant, prevented lower officers running into «sloth» and «the superior into corruption», and the accurate measure of production offered the possibility of maximizing revenue without endangering the legitimacy of the administration. This was associated with a new self-presentation adopted by excise officers, outlined in print in by Ezekial Polstead on the basis of his experiences as an exciseman in South Wales in 1697. Polstead described «an identity shaped by being a professional state official», applying impersonal, mathematical rules indifferently.[54]

The functional ineffectiveness of county officeholders in raising taxation had been a product partly of how they had understood themselves and how others had understood their roles. Part of the process of administrative reform had been to establish new rules of procedure in taxation which meant that they could not countenance evasion at the expense of total yield. But a part of it too, had been the development of a new social role –one which many historians are tempted to refer to as bureaucratic.

Here, then, we have an account of changes in the form of the state –what, in the language of macro-sociology is referred to as bureaucratisation is here given a specific meaning, and its emergence more fully explained by the process of legitimation or by the problem of securing compliance. This is, I take it, Bourdieu's larger point about the modern French bureaucracy. Looking with an anthropologists eye at the operations of the French bureaucracy, Bourdieu is struck by the performance of state magic –the reconstitution of social reality by administrators. «Operations of regularisation, such as recognising a child, or, quite simply, recording its birth … are so many bureaucratic manouevres that, in a way, change nothing, and, in another sense, change everything, specifically, the collectively attributed meaning and publicly recognised social value of the act or thing in question, with very real consequences: the right to an inheritance, to dependents' allowances, to disability pensions, to sick leave, etc.». The power to do this is conveyed through a series of social signifiers, indicating that the person in question is qualified to perform state magic –they have the appropriate formal qualifications and present themselves in the ways that elite schools have groomed them.[55] In doing so, the literally «perform» their office. In drawing attention to the element of performance in bureaucracy, a connection is made with older forms of political performance –a cultural history of the forms of representation of political authority become possible. Bureaucratic legitimation is not, in that sense, entirely different from other forms of legitimation, all of which depersonalised the action in hand.

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54. Miles Ogborn, *Spaces of modernity London's geographies, 1680-1780* (London, 1998), esp. pp. 185-194.
55. Pierre Bourdieu, *The state nobility: elite schools in the field of power*, translated by Lauretta C. Clough (Oxford, 1996), esp. pp. 374-377.

V

There is then, a complementarity between, on one hand, the micro-sociological pers-
pective on compliance, legitimation and the performance of bureaucracy and, on the ot-
her, the macro approach of historical sociologists such as Thomas Ertman. Ertman is
concerned with differences in the forms of European states, and he distinguishes these
differences along two axes –the location of sovereignty (whether sovereign power lies in
a parliament or with the monarch, for example); and the nature of the administration
(patrimonial authority or bureaucracy, for example). He derives these differences from
the impact of military mobilisation, and the impact that the need for this mobilisation
had on political settlements between influential interests –especially between monarchs,
nobilities and cities, for example.[56] His account seems to imply that such settlements are
consciously reached –that patterns of sovereignty and local administration are actually
designed– someone, somewhere, invented bureaucracy for conscious political purposes.
I have not really had anything to say about the first of Ertman's axes –the relationship
between crown and parliament– but my account of the development of patterns of ad-
ministration does differ from his in that it does not depend on conscious design. Inste-
ad it is the outcome of numerous local negotiations of compliance, and of answering par-
ticular objections. In short, bureaucratic forms of legitimation closed off respectable
arguments for resistance. This is not a contrary, but a complementary perspective, ad-
ding to the insights of macro-sociology a micro-sociological concern with how power ac-
tually works on the ground.

The connection lies in the concept of the social role. These roles have to be unders-
tood in terms of broader values –political culture– and studied using the techniques of
cultural history.[57] Firstly, in order to demonstrate the importance of parliamentary sanc-
tion it is not necessary to show that people genuinely believed that parliamentary autho-
rity was sacrosanct. It is necessary only to show that there was no respectable way of sa-
ying anything else, and that therefore an avenue of resistance was closed off. Secondly,
changes in the overall form and functioning of the state were represented locally in terms
of social roles adopted by officeholders, and the social roles which these officers were
forced to adopt in order to secure consent in turn led to the transformation of forms of
state power.

Political conflicts, and war in particular, are transformative for forms of legitimation
because of the scale of the personal and social demands that they make. As Tully puts it,
in expounding Skinner's views, «it is practical conflict and war that lie at the foundations
of modern political thought».[58] This was true in both cases: of the overarching legitima-

56. Ertman, *Birth of Leviathan*.
57. For the place of the idea of «office» in early modern thinking (and a critique of what he sees as the
teleology inherent in my approach) see Conal Condren, *Argument and authority in early modern England: the
presupposition of oaths and offices* (Cambridge, 2006).
58. James Tully, «The pen is a mighty sword: Quentin Skinner's analysis of politics», in Tully (ed.), *Mea-
ning and context*, 7-25, quotation at p. 24.

tions of political activity, and in the creation of social roles which gave a real meaning to those abstract claims. The material and administrative consequences were significant, and seeking to justify those material consequences might have had the effect of driving political debate deeper –a number of local studies have revealed that the languages of national political debate were reproduced in much more humble surroundings as villagers faced the consequences of military mobilisation during the civil wars.[59] In some cases this entailed the creation of new social roles, defined in terms of new values. Some of these new social roles in the localities resembled bureaucratic forms of authority. Thus, although the macro-sociologies have been extremely revealing of large-scale change, micro-sociologies, of the everyday contexts in which states were formed and resources were mobilised, are an essential complement to an understanding of how this was achieved, explained or justified and with what practical consequences.

59. This is a central theme of Braddick, *God's fury*.