

HIGH LITTLETON WINDOW TAX

Window Tax

A few years after the Hearth Tax was abolished, a new tax on houses was introduced in 1696, in the shape of Window Tax. Window Tax could be assessed from outside the house, which overcame one of the main objections of Hearth Tax. Nevertheless it was very unpopular and viewed as a tax on light and air.

The tax was levied on occupiers not owners. Small dwellings which were not subject to poor and church rates were exempt. The charge per house was a basic 2s. but houses with between 10 and 20 windows paid 8s. In 1709 the rate for larger houses was increased.

Over the years the yield from the tax gradually reduced, as a result of poor administration and the fact that more and more householders blocked up non-essential windows to avoid payment of the tax. In 1747 the old Window Tax Act was repealed and a new one put in its place.

Under the new Act there was a basic rate of 2s. plus 6d. per window for houses with between 10 and 14 windows. This increased to 9d. between 15 and 19 and 1s. per window over 20. At first the tax yield increased but then so did the blocking up of windows and in the 1750s and 1760s the rate of tax was increased. The tax was not finally abolished until 1851 but towards the end it was not strictly enforced.

The Window Tax returns may be found at the National Archives under class E181. These show the name and address of the taxpayer, number of windows in the house and tax paid.

Rugbourne provides a good example locally of a large house with windows blocked up to avoid payment of tax.