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Autore	Schofield Roger
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Nota di contenuto	Contents; List of Tables and Figures; Preface; List of Abbreviations; 1 Introduction; Scope of the Study; The General Nature and Incidence of the Taxes; Parliamentary Taxation and National Finance; Parliamentary Taxation and the Redress of Grievances; 2 Parliament; Taxation and the Summons of Parliament; The Case for Taxation: the Preambles; Parliamentary Opposition; The Evolution of a Money Bill; Drafts and amendments; Commons and Lords; Indenture and statute: assent; 3 The Fifteenth and Tenth; The Historical Background; The Levying of the Tax; The appointment of the collectors The charges on the vill; The delegation of powers within the vill; Local assessment; The assessors; The basis of assessment; Liability through residence; Local relief through bequests; Local collection; The collectors and the problems of collection; Opposition to distress: rescues; Opposition to distress: actions at law; Collective responsibility: unhelpful colleagues; The costs of collection; The time available for collection; Unpopularity of office: limitations and exemptions; Exemptions from Liability to the Fifteenth and Tenth; Exemption by

status; Exemption by custom; Exemption by statute
Exemption by petition to the Barons of the Exchequer
Exemption by prerogative grant; Secular communities; Religious communities;
Summary; 4 The Evolution of the Directly Assessed Subsidy; The
Fifteenth-Century Background; The Poll Tax on Aliens of 1488; The
Subsidy of 1489: Failure; The Compromise Forms of 1497 and 1504;
The Attainment of the Final Form of the Directly Assessed Subsidy; The
subsidy of 1513; The subsidies of 1514, 1515 and 1516; The subsidy
act of 1523 and after; 5 The Directly Assessed Subsidies 1513-47; The
General Administration of the Subsidies; Special commissions
Exemption and division
Ministerial control over the commissioners;
Assessment; What was assessed?; Minimum qualifications; Rates of
payment; Increased rates of payment; Exemptions from liability to the
subsidies; Assessment rules; The procedure of assessment; The timing
of the assessments; Collection of the Money; Local collection: the petty
collectors; The high collectors; The time allowed for collection; Legal
tender; Transferred liability to payment; Liability ab initio; Liability
transferred upon default; Difficulties arising during collection;
Certification
The Time Allowed for Levy of the Subsidies
Anticipations; The Efficiency
of the Administration of the Subsidies; Efficiency in the certification of
assessments; The accuracy of the assessments; 6 The Procedure and
the Records of the Exchequer; The Exchequer of Receipt; Payment by
assignment; Exchequer terms and payment dates; The Exchequer of
Account; The summons to account; The death of a collector;
Appearance at the Exchequer: attornies; The procedure of account;
Debts upon accounts; Enrolment of debts on the Pipe Rolls; 7 The
Yields of the Taxes
8 The Efficiency of the Collection of the Taxes

Sommario/riassunto

Based on original research, this book marks an important advance in our understanding not only of the fiscal resources available to the English crown but also of the broader political culture of early Tudor England. An original study of taxation under the early Tudors. Explains the significance of the parliamentary lay taxation levied on individuals at this time. Demonstrates the value of the mass of personal tax assessments from this period to social, economic and local historians. Considers the critical position that parliamentary taxation occupies in
