1 – Blind windows on Upper Mount Street, Dublin
(all photos by the author)

‘Tax upon daylight’: window tax in Ireland

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A SIGNIFICANT NUMBER OF BUILDINGS DATING FROM THE EIGHTEENTH AND EARLY nineteenth centuries have blind windows. In the most obvious instances there is a blind ope, complete with reveal and stone cill, with brick or render in place of the window itself. This is common in the streets of Georgian Dublin and Limerick, particularly at street corners (Plate 1). The alternative version has the fully glazed sash in place and has all the appearance of a normal window except that behind the sashes is masonry painted matt black. The glazed version is less obvious, but is surprisingly common, and may be seen, for example, in the entrance front to Fota House in county Cork (Plate 2). There is a common belief, widely expressed, that these blind windows are the result of window tax. One writer describing Dublin early in the twentieth century wrote that:

> The large house or stores at the north-east corner of Beresford Place is a memorial of bygone methods of taxation. It has no fewer than sixty-seven blocked and bricked-up windows. This wholesale blinding of the eyes of a house was not unusual in the days of the window tax, when each opening to let in light and air cost the owner a certain number of shillings yearly. The result was, of course, that builders omitted windows, wherever possible, and occupants of old houses stopped up as many apertures as they could.[1]

Despite references such as this, there is a lack of hard information in the literature, which is surprising, particularly if the tax had any real effect in causing windows to be blocked up. Maurice Craig does not address the issue in his three main books on Irish architecture.[2] Neither is it covered in well-known books on Irish houses, on social history or economic history.[3] It is not mentioned in Doherty and Hickey’s *Dictionary of Irish History*, though it gets a small mention in the *Chronology* by the same authors.[4] There, in the entries for 5th July 1822, they record ‘Window and hearth taxes abolished’. Even the otherwise excellent and comprehensive *Byrne’s*

2 – Fota House, county Cork: the side-facing windows in the wing are blind

Dictionary of Irish Local History contains no entry for window tax.[5] A little more information can be found in Nessa Roche's treatise on Irish windows.

> The Window Tax, enforced in England in 1695, was not imposed here until 1799. It undoubtedly affected the purse of the property-holder, but there is not much evidence that fewer windows were inserted (or windows blocked up) to lessen liability. Sometimes blind windows were inserted to suit the overall appearance where it would be inconvenient to have a window on the inside.[6]

FINANCIAL BACKGROUND

Window tax was introduced through an Act of the Irish parliament, which received royal assent in May 1799.[7] There had been a similar tax in Great Britain since the 1690s, raised in that case to pay for the cost of producing new coinage. Scotland was exempted from the tax in 1707, though it was included later.[8] The promoter of the Irish version was the Lord Chancellor, Isaac Corry, and it was later said of him that he had 'laid a tax upon daylight'.[9] The measure was intended purely as a means for raising revenue, rather than having any motive to control or limit the number of windows.[10] There had been previous measures for raising tax on property, most notably the hearth tax, which had been in force since the seventeenth century. At the end of the eighteenth century, however, the Irish economy was in an extremely precarious state as a result of the war with France from 1793 and the political unrest in Ireland, which culminated in the 1798 rebellion and which required a large military expenditure. Commissioners were appointed in 1797 to reduce the national debt, which stood at more than £9 million, rising to over £14 million in less than a year. The debt rose to £25 million by 1800 and £80 million by 1816, by which time the interest on the debt was well in excess of the country's revenue.[11] A number of tax measures were introduced to meet this mounting debt, but these were deliberately kept low, as it was believed that a more rapid rise would be counterproductive, and no attempt was made to introduce either income tax or land tax as had been done in Great Britain.[12]

Among the taxes in existence at the beginning of the 1790s were the hearth tax and a tax on carriages with four wheels. To these were added taxes on servants, from 1799; on windows, effective from 1800; and on horses, from 1806. The carriage tax was later extended to include those with two wheels.[13] Of these, the window tax was by far the most important in terms of the revenue it generated, representing approximately two-thirds of the total from these sources.[14] Its overall effect on the economy was, however, comparatively small, as the sum raised in a year varied from a low of £82,042 in 1806 to a peak of £395,193 in 1816, the year in which the national debt reached £80 million (with interest payments running close to £5 million per annum).[15]

ENACTMENT

The bill proposing window tax was introduced into the House of Commons in March 1799, the resolution receiving its second reading on the 15th of that month, and its third on the 19th. This provided for a tax on all dwelling houses based on the number of windows or lights it had, with the amount of the tax being set out in a schedule. Substantial changes were introduced at the third reading, exempting various cases from the tax, or limiting the extent of the liability. This included reduced payments for those who occupied apartments in universities, colleges, halls or public buildings, as well as boarding schools and more humble lodgings. It exempted Dublin Castle and all dwellings within it, along with the residences of the lord lieutenant, chief secretary and under secretaries, hospitals, charity schools, poor houses and business premises that were attached to a dwelling. Where a house was not yet completed but was partly occupied, the tax only related to the occupied portion.[16]

3 – Old Bawn, near Bray, county Wicklow, with blind windows (left) on the ground floor.

Following the resolution stage the bill itself was introduced, and on 28th March the first amendment was tabled and passed. This provided an exemption for any window occupied by a loom in the house of a weaver, provided the loom 'shall be standing at such window, and be really used for weaving'.[17] The final amendment was inserted the next day, exempting Trinity College and 'any inhabitant or occupier therein'.[18] The bill was passed by the Commons on 29th March and sent to the House of Lords, where it was agreed without any amendment on 5th April.[19]

The Act provided for the tax to be levied on the occupiers of dwelling houses and not on the landlord, and related to any windows that were in the house on 1st January 1799. This latter measure was introduced to prevent fraud whereby occupiers would block up windows to avoid the tax. The penalty for fraud, or for making false declarations, was a fine of £20 and the doubling of the duty to which the house was subject.[20] For the avoidance of doubt, the Act declared that the windows in the smallest of rooms and in circulation areas were to be included.[21] Also, where two or more windows were fixed in one frame they would count as more than one window if the division exceeded twelve inches. Where a single window lit more than one room, the tax would be levied on the number of rooms so lit.[22] While the Act is

4 – Kilgobbin House, near Sandyford, county Dublin.

silent on the matter of fanlights, it must be assumed that they were included for the tax, and it seems likely that the sidelights to Georgian door cases were also included, though it is possible that they were counted as a single window with the fanlight, provided there was less than a foot between fanlight and sidelight.

While the Act provided for the tax to be raised only for the year from 25th March 1799, general taxation bills in subsequent years included the extension of the tax annually.[23] A new Act passed in 1808 extended the window tax to include windows in outhouses in addition to those in the main house.[24] This also excluded new farm houses for the first seven years after their construction, where the farm was over ten acres.[25] The provision that the tax was payable on windows present in 1799 must have caused problems by 1816, and in that year the criterion was changed. From then, the tax was payable on windows existing on 6th January or opened within the next fourteen days.[26] If a window was blocked up to evade the tax the penalties still applied, but the new Act recognised that windows may be blocked for genuine reasons, and stipulated that where this occurred, the window must be blocked with brick or stone and lime mortar, or in the same materials as the adjoining walls or roof.[27]

The rates of tax were increased in 1808, 1809, 1811, 1814, 1815 and 1816, and by the latter date the rates were approximately 250% of those set in 1799.[28] Over this period there had been other changes to the window tax rates, with the limit below which the tax did not apply rising from five windows in 1799 to seven windows from 1808. The table of charges initially listed the tax rates for every individual number of windows from five to a 180. From 1808 the list was shortened, including only up to twenty-five windows, and in 1815 to twenty. Above these figures there was a flat rate per additional window. In 1816 the table returned to a full list through to 180 windows.

The rate of the tax began in 1800 with 4s 10d for a house with five windows, rising to above £1 for a house with eleven windows and more than £6 8s if there were twenty-five windows. For a house with 180 windows the rate came close to £40.[29] The increases in 1808 and 1809 were comparatively modest, though they were slightly higher than they seem on paper as they were now to be paid in British currency, which had a value about 8% higher than Irish currency.[30] In 1811, however, the duty was increased by 50% so that a house with seven windows was to pay 10s 10d; for those with eleven windows the rate was nearly £2 11s; for twenty-five windows it exceeded £12; and any with 180 windows had to pay almost £90.[31] The final rate, introduced in 1816, brought the rate for seven windows to £1; eleven windows to £3 12s 6d; twenty-five windows to £15 8s 6d; and 180 windows to £93 2s 6d.[32]

This rate of window tax in Ireland was substantially higher than that levied in England, and direct comparison is simplified by the use of British currency in the calculation of the Irish window tax from 1809. In the early nineteenth century, when window tax was in force in Ireland, the English rate was 2s per house plus 6d per window for the tenth to fourteenth windows, 9d each for the fifteenth to nineteenth windows, and 1s for each window in excess of nineteen.[33] The sliding scale found in both countries ensured that there is no fixed differential in any one year, and the changes in the Irish tax meant that there were seven different rates in the twenty-two years during which it applied. In the first year the Irish window tax was up to nine times that found in England, reducing in houses with more than twenty-five windows, to level off at about five times the rate in houses with more than a hundred windows. By 1816 the Irish rate had increased such that those houses in Ireland with between eleven and fourteen windows paid nearly forty times the tax levied on their English counterparts, with the difference in the largest houses being about ten times.

From the outset, window tax was not well received, and Lord Chancellor Corry, already an unpopular figure, was disliked further for his introduction of the measure.[34] The matter came to the fore from time to time, particularly when increases were levied, and accounts are found from time to time, such as the protest of the parish of Castlemacadam in Wicklow against the tax in 1817.[35] Window tax was abolished in Ireland in 1822, though it continued in force in England until 1851.[36]

EFFECT OF THE TAX

As has been discussed above, the window tax brought in a relatively small but significant amount of income to the exchequer, though not substantial in comparison with the burgeoning national debt. How onerous was it on those upon whom it was levied, though? One means of assessing this is to compare the amount of tax liability with payments such as the annual rent and the later rateable valuation.

Assessing the liability of larger houses is not a simple matter. From contemporary pictures it is possible to know how many windows were in a house such as Old Conna Hill, near Bray, which had some fifty windows.[37] However, annual rent cannot be assessed as this was the home of the ground landlord and therefore not subject to rent, while the later Poor Law valuation is problematic as it included outbuildings and servants' quarters, and it is not possible to single out the main house from the total. This is further complicated by the inclusion of outbuildings in the window tax net from 1808. It is possibly more valid, therefore, to look at medium-sized houses.

One case study is a two-storey house known as Old Bawn, near Bray, which would have been occupied by lesser gentry (Plate 3). With a total of twenty-two windows at the time of its construction in 1790, Old Bawn would have been subject to a window tax of £5 0s 9d initially, rising to £13 17s 4d by the time of the abolition of the tax in 1822. The final tax would actually have been higher than this once the windows in the outbuildings were included, though how many more windows there were is unknown as the outbuildings are now gone. These figures compare with an annual rent of £68 5s 0d paid in the early years of the nineteenth century for the house and half-an-acre of ground.[38] It may also be compared with the rate in England, which would have levied a window tax of £0 11s 3d. When Griffith's valuation was carried out in the late 1840s, a rateable valuation of £22 was put on this house.[39]

Another case study is Kilgobbin House, near Sandyford, county Dublin, a modest house occupied by a prosperous stonecutter and having fifteen windows (Plate 4). The annual rent on the house with 7.6 acres was £28 10s 5d.[40] When the Poor Law valuation was carried out in 1848, the valuation put on the buildings was £12 0s 0d.[41] The stonecutter who occupied this house in 1800 would have been liable to a window tax of £2 6s 7d, rising to £7 11s 8d from 1816, plus the tax on windows in outbuildings, compared with a tax of £0 5s 3d on a similar house in England.

To put these figures in perspective, the level at which Poor Law rates were levied were capped for urban areas under the Towns Improvement Act of 1854 at one shilling in the pound, or 1s 6d if water supply was to be included.[42] In the cases cited above, which were not in urban areas and did not have a water supply in 1854, the rates would have amounted to £1 2s 0d for Old Bawn and £0 12s 0d for Kilgobbin House. By comparison with these figures, the window tax was certainly a significant sum, even at its 1800 value, let alone the increased rate from 1816.

PARLIAMENTARY REPRESENTATION

Window tax became important in Ireland for another reason unconnected with the raising of revenue. Once the Irish parliament was abolished under the Act of Union and members were to be returned to Westminster, the allocation of seats to towns needed some empirical basis. In the absence of a reliable census of population, some other means was required and the system adopted was based on the amount of window tax paid.[43] In his *Statistical Survey of the county of Cork*, Townsend drew attention to what he considered to be an anomaly in this system. Mallow was a resort town, attracting numerous visitors to its spas, and as a result had a large number of boarding houses, on each of which window tax was paid. On the basis of its window tax payments, Mallow gained parliamentary representation, while Clonakilty, which Townsend believed to have a larger population, did not.[44]

COMMENT

Given the apparently high level of this tax, it would certainly have been worthwhile for an occupier to block up windows that were not seen as necessary. However, the provision that the tax was to be levied on windows which were in existence on 1st January 1799 meant that the blocking up of a window in order to reduce the tax liability risked a fine of £20 and a doubling of the tax liability.[45] Any windows that were blocked up during this period could only have avoided the tax after the system changed in 1816, and then only if the blocking were for reasons other than for evasion of the tax.

In the circumstances it is more likely that new houses were built with the tax in mind, and unnecessary windows were omitted from the design. Further research is needed on this subject, but the question should be posed as to whether there is any connection between two significant changes in the design of ordinary gable-ended houses at the end of the eighteenth century. In the first instance, placing windows in the gable with, perhaps, two windows on each of two floors went out of fashion at the end of the eighteenth century. In the second place, the Wyatt window came into fashion in Ireland at the close of the eighteenth century, and had its heyday in the opening years of the nineteenth, when the window tax was in force. Consisting as it does of a large pair of sliding sashes flanked by two pairs of narrower sashes, the Wyatt window has 67% more window glass than the standard six-over-six window found in medium-sized late-eighteenth-century Irish houses (Plate 5). For window tax purposes, however, the Wyatt window counted as a single window. The clause which set down that a division of twelve inches width or greater would redefine a window as two windows did not apply to Wyatt windows where the mullions were

5 – The Wyatt window: was its popularity boosted by the window tax?

typically only about six inches. By way of example, Old Bawn, as mentioned above, underwent a remodelling early in the nineteenth century wherein two windows were blocked in the front elevation and four to the side. The ground-floor room, which lost four windows, had a Wyatt window installed at the rear. Upstairs, a bedroom with two windows to the front and one to the rear had its two side windows blocked. In a new extension constructed in the opening years of the nineteenth century a Wyatt window was installed. The nett saving would have been £5 7s 3d, or 38%.

This preliminary assessment suggests that it would have been worthwhile to modify the window arrangement in a new house so as to reduce liability to window tax, and, from 1816, alterations to existing houses would also have been worthwhile. It seems likely that the appearance of the typical Irish medium-sized house was altered as a result. The first quotation above, with its example from Beresford Place, however, is not an example of avoiding window tax. The building as described, with sixty-seven blind windows, was a warehouse, and as such was not liable to window tax.

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ENDNOTES

[1] D.A. Chart, *The Story of Dublin* (London 1907) 302, 305.

[2] M. Craig, *Dublin 1660-1860* (Dublin, (1952) 1980); M. Craig, *Classic Irish Houses of the Middle Size* (London 1976); M. Craig, *The Architecture of Ireland* (London and Dublin, 1982).

[3] For example, B. de Breffny and R. ffolliott, *The Houses of Ireland* (London 1975); P. Somerville-Large, *The Irish Country House – A Social history* (London 1995); V. Pakenham, *The Big House in Ireland* (London 2000); T. Dooley, *The Decline of the Big House in Ireland* (Dublin 2001); L.M. Cullen, *Life in Ireland* (London 1968); L.M. Cullen, *An Economic History of Ireland since 1660* (London 1972); Cormac Ó Gráda, *Ireland: A New Economic History 1780-1939* (Oxford 1994).

[4] J.E. Doherty and D.J. Hickey, *A Dictionary of Irish History 1800-1980* (Dublin 1980); J.E. Doherty and D.J. Hickey, *A New Dictionary of Irish History from 1800* (Dublin 2003); J.E. Doherty and D.J. Hickey, *A Chronology of Irish History since 1500* (Dublin 1989) 111.

[5] J. Byrne, *Byrne's Dictionary of Irish Local History* (Cork 2004).

[6] N. Roche, *The Legacy of Light: A History of Irish Windows* (Bray 1999) 38.

[7] 39 George III, chapter 15.

[8] J. Richardson, *The Local Historian's Encyclopaedia*, 3rd ed. (Chichester 2003) 53; *Annual Register*, V, 1762, 70; IX, 1766, 206.

[9] F. Gerard, *Picturesque Dublin Old and New* (London 1898).

[10] *Journals of the House of Commons of the Kingdom of Ireland* (1799) 15th March 1799.

[11] E.M. Johnston-Liik, *History of the Irish Parliament, 1692-1800*, 6 vols (Belfast 2002) I, 346-47.

[12] Ó Gráda, *Ireland: A New Economic History*, 45.

[13] *Account of the Gross and Net amount of duties on Hearths, Windows, Servants, Horses and Carriages with four wheels*, House of Commons Papers, 1818 (178) XVI, 265.

[14] *ibid*. *Account of the Gross and Net amount of duties on Hearths, Windows, Houses, Carriages, Servants, Horses, Dogs and Coach-makers for the City and county of Dublin*, House of Commons Papers, 1819 (143) XVI, 289.

[15] *Account of the Gross and Net amount of duties on Hearths, Windows, Servants, Horses and Carriages with four wheels*, House of Commons Papers, 1818 (178) XVI, 265. Johnston-Liik, *History of the Irish Parliament*, I, 347.

[16] *Journals of the House of Commons of the Kingdom of Ireland*, 19th March 1799.

[17] *ibid*., entry for 28th March 1799.

[18] *ibid*., entry for 29th March 1799.

[19] *ibid*., 29th March 1799, 5th April 1799.

[20] 39 George III, chapter 15, sections 1, 2 and 3.

[21] *ibid*., section 12.

[22] *ibid*., section 13.

[23] For instance, 40 George III, chapter 4, section 37, included the year from 25th March 1800.

[24] 48 George III, chapter 42, section 4.

[25] *ibid*., section 5.

[26] 56 George III, chapter 57, section 9.

[27] *ibid*., section 10.

[28] *Account of the Gross and Net amount of duties on Hearths, Windows, Servants, Horses and Carriages with four wheels*, House of Commons Papers, 1818 (178) XVI, 265.

[29] 39 George III, chapter 15.

[30] 47 George III, chapter 18; 48 George III, chapter 42. The figures given in the Acts of Parliament are in British currency, though those quoted in the House of Commons Papers are in Irish currency. Those quoted here are in British currency.

[31] 50 George III, chapter 75.

[32] 55 George III, chapter 61; 56 George III, chapter 57.

[33] Richardson, *The Local Historian's Encyclopaedia*, 53.

[34] E.M. Johnston-Liik, 'Isaac Corry (1753-1813)', *Oxford Dictionary of National Biography* (Oxford 2004).

[35] *Freeman's Journal*, 6th December 1817.

[36] 3 George IV, chapter 44; 1851 (253) III, 573.

[37] From watercolours of the house in the possession of the Brown / Riall family.

[38] Dublin, Registry of Deeds, book 690, p.129, no. 474076.

[39] Dublin, Valuation Office, Cancelled books, townland of Old Connaught, D.E.D. Rathmichael, county Dublin, plot 27 (8).

[40] Dublin, Registry of Deeds, book 748, p.281, no. 509016.

[41] Dublin, Valuation Office, Cancelled books, townland of Kilgobbin, D.E.D. Kilternan, county Dublin, plot 1.

[42] V. Crossman, *Local Government in Nineteenth Century Ireland* (Belfast 1994) 67.

[43] 40 Geo III, chapter 29 set down the list of towns that would return members to the UK parliament and this was repeated in the Act of Union, 40 Geo III, chapter 38, art. 8(iii). Which towns were to be represented was decided by a committee of the whole house of commons, prior to which the house provided itself with the returns of the hearth tax and window tax paid by each of the cities, towns and boroughs that returned a member to parliament, as recorded in *Journals of the House of Commons of the Kingdom of Ireland*, 1800, 12th, 13th, 16th and 17th May 1800.

[44] Rev H. Townsend, *Statistical Survey of the county of Cork* (Dublin 1810) 514.

[45] 39 George III, chapter 15, section 3.