

Excise Officers

The records show that John Every (b 1761) and his son John (b 1790) were both Excise officers.

Excise duty is a tax imposed on certain goods at the time of manufacture. They differ from Customs duties as Excise is an inland duty whereas Customs is a border tax. Originally imposed by the Long Parliament in 1643 to raise money for the war against the Crown, the revenue reverted to Charles II after the Restoration and he was able to allow Nell Gwynn £500 a month from these monies. Excise was imposed on anything that was popular at the time. Thus when wigs were fashionable there was a tax on hair powder. When people had servants they were taxed on male servants. Later taxes included tea; coffee; chocolate; beer; wine and spirits.¹ During John's employment excise was also levied on candles and other taxes have also been imposed on salt, paper and windows.

Records exist at The National Archives for applications for Customs and Excise officers. After 1820 they were required to provide details of age, place of birth, marital status (but no details of wife), and a character reference. A second letter was required from the Excise office responsible for the applicants training: this stated whether he was proficient in writing, spelling and arithmetic.²

The payroll records make interesting reading. Staff were paid quarterly and the payroll for 1792 shows salaries varying from £800 a year for the Commissioners to £50 a year for the Excise Officers, including John Every (senior). The payroll was detailed by department and John was working with British Spirits.

The payroll for 1820 shows an increase in salary for John Every (junior) as he had served 10 years in 'his respective station'. He was working with Wines at the time. The total salary bill for the quarter was £49,486 6s 6d. This was a huge department and other salaries listed include a warehouse keeper for seized goods; Commissioners of appeal; security and incident officers brewery and candle examiners as well as 4 general surveyors; 27 surveyors and 141 officers.

Their duties as Excise Officers meant that they were allocated a 'Ride'. Each County was split into divisions and each division into 'Rides' i.e. the distance a man could ride on a horse in a day. The Excise Officer would have to visit at least twice during the manufacture of any goods, and in the case of beer, wines and spirits they would need to sample them to test for alcoholic content and quality. They then needed to record these details which were used to determine the amount of duty levied. This is why the application to become an Excise Officer required them to be literate and possess a good understanding of arithmetic. Needless to say, officers involved with the testing of wines, spirits and beers were occasionally found intoxicated and this led to punishment or dismissal. Fortunately no records have been discovered of either of the Johns succumbing to this!

The Johns were in good company as other famous Excise officers include Robert Burns and Thomas Paine.

¹ <http://www.hmrc.gov.uk/history/hmce.htm>

² www.nationalarchives.gov.uk/records/research-guides/customs-excise-tax-officers.htm