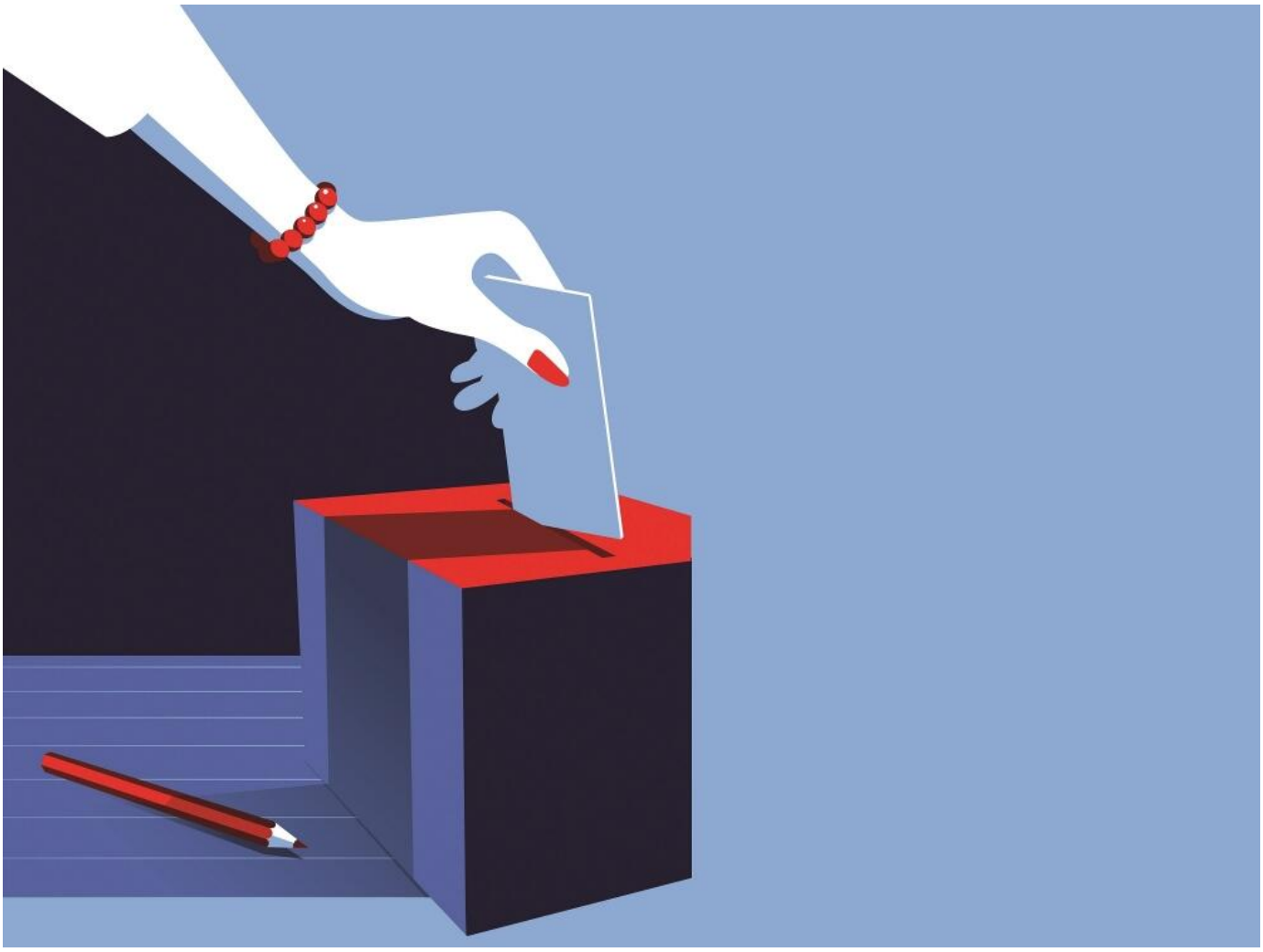
A badge of honour

General Features



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On the centenary of women’s suffrage, *Helen Thornley* considers the links between tax and voting rights for women

It was a small gesture, but I like to think that I am not the first woman to have entered the offices of HM Treasury wearing a badge with the words ‘No vote, No tax’ around the image of a ship at sea. This badge was once the proud symbol of the Women’s Tax Resistance League, a small but unique part of the women’s suffrage movement. On 10 June 1913, a deputation from the League went to the Treasury to

meet the Chancellor. The minutes of the meeting record that League members were not there to call for the vote, but to put the case for separate taxation of married women. Sadly, they don't record whether or not deputation also took the opportunity to display their tax resistance badges.

It had taken two years for Chancellor David Lloyd George to agree to meet with the League. By then, League members had been resisting their taxes in the name of female suffrage for four years, forcing the Revenue to seize silver teaspoons, jewellery and even farm animals to settle tax bills. Some members had been imprisoned, questions had been raised in Parliament, and the League's tax expert had taken – and won – cases against the Revenue on the taxation of married women. Wider suffrage activity was also at its height. Only two days before, suffragette Emily Wilding Davison had died of injuries sustained when she fell under the King's horse at the Epsom Derby. A few days before that, the League had turned Emily down for a job.

Fortunately in 2018, the centenary year of voting rights for women, Treasury security didn't bat an eyelid at my replica of the League's badge. I was wearing it, together with a dress in the League colours of black, white and grey, as earlier that day I had been lucky enough to witness the unveiling of a statute of suffragist Millicent Fawcett in Parliament Square. The plinth under her statue carries the names of 59 other women's suffrage campaigners, and I had gone there to pay my respects to those who campaigned through the principles of tax resistance.

Inspired by the American Independence battle cry of 'no taxation without representation', the League was described by Lawrence Housman, one of four men honoured on the Fawcett plinth, as a 'finely-tempered blend of constitutional principle with militant ardour'. Promoting civil disobedience, but not violence, the League was an unusual mix of passive yet direct action that appealed to both the suffragettes of the Women's Social and Political Union and more moderate suffragists.

Prior to the formation of the League, cases of tax resistance had been isolated. Also commemorated on the plinth is Dora Montefiore. She resisted her taxes in 1904 and 1905, and both times her goods were seized and sent to auction. In 1906 she went a step further, barricading herself in her home for weeks to keep the tax collector out. This action generated a great deal of publicity and no doubt inspired other members of the Women's Freedom League (WFL) to try tax resistance in following years.

Indeed WFL founder Charlotte Despard is another tax resister recognised on the plinth.

By 1909, Lloyd George had pushed tax to the top of the political agenda with his ‘People’s Budget’. Proposing controversial tax rises, Government ministers were sent out to promote it at mass meetings around the country. While the suffragettes disrupted minister’s speeches, members of the WFL considered how best to pursue the line of tax resistance.

The League’s inaugural meeting was held in October 1909, hosted by Dr Louisa Garrett Anderson at her Harley Street clinic. Attendees included scientist Edith How-Martyn, and both Louisa and Edith are included on the Fawcett plinth. The League boasted many medically qualified members since these women earned enough to pay income tax. In 1910 Louisa’s mother, Dr Elizabeth Garrett Anderson the first women to qualify as a medical professional, joined the League’s committee.

The aim of the League was to develop the principle of tax resistance as a campaign tactic. Resistance was focused on the ‘Imperial taxes’ which included Income Tax, Property Tax, Inhabited House Duty and various licences. League members paid their poor and water rates as, by the early 1900s, women could vote in municipal and parochial elections.

The League instructed members how to resist their taxes, producing leaflets such as ‘The A.B.C. of Tax Resistance’. This explained the increasing pressure that the authorities would bring to bear on the resister until, finally, their assets would be seized and sent to auction to pay the tax. Those resisting licences would also find themselves summoned to a police Court to be fined.

The League used the auctions of resister’s property as political theatre. Auctions would be publicised in local newspapers in advance and, on the day, League members would hand out leaflets and give speeches. Princess Sophia Duleep Singh, the daughter of the last Maharaja of the Sikh Empire and goddaughter to Queen Victoria, was an ardent suffragette and supporter of the League. Now also honoured on the Fawcett plinth, she refused to pay the licence fees for her five dogs, the armorial bearings on her carriage and a male servant. When summoned to Court, she refused to pay both the tax and the fines for non-payment, so the authorities seized a seven-stone diamond ring from her home and auctioned it.

One League member who I would have loved to have seen on the plinth, but who will at least receive recognition in the Oxford Dictionary of National Biography later this year, was Ethel Ayres Purdie. A founding member of the League, Ethel was the first woman admitted to a professional accountancy body when she joined the London Association of Accountants (LAA) in May 1909. Married with two children, she had studied accountancy at night classes and already had her own practice by the time that the LAA agreed to accept her as a member.

Thanks to Ethel's expertise in tax and accounting the League was able to provide both practical tax advice to members, and look at the wider tax issues which affected women. One particular area of concern was the taxation of married women.

The League had two major issues with how married women were taxed. At the time, much income tax law still derived from the Income Tax Act 1842. This was the Act with which Robert Peel had reintroduced income tax after it been abolished in 1816. Under it, married women were classed with 'infants, lunatics and the insane'. The educated, professional women in the League considered this an insult.

The second issue was that the Income Tax Act 1842 was over 60 years old and, crucially, predated the various Married Women's Property Acts of the late 1800s. These later property acts permitted married women to retain their assets and earnings both following and during marriage. Prior to the property acts, any assets or earnings a married woman brought into a marriage, or acquired during it, automatically became her husband's.

Ethel particularly objected to section 45 of the 1842 Act. This provided that a married woman who was in business on her own account was taxable, but deemed the profits to be those of her husband. So while under the Married Women's Property Acts the profits belonged to the wife, they were deemed for tax purposes to be her husband's and were chargeable in his name. This affected – and offended – Ethel personally, with demands for tax on her business being issued to her office in her husband's name.

When Lloyd George finally accepted the deputation from the League, Ethel took the opportunity to highlight the conflict between the Married Women's Property Acts and the earlier Income Tax Act. Unfortunately she was so vigorous in her arguments that she managed to first confuse, and then irritate, the Chancellor.

While I don’t expect to meet the Chancellor as Ethel did, as an ATT technical officer I do get to make representations on behalf of the ATT in meetings, often at the Treasury. Just as Ethel was trying to do, we seek to highlight where tax law operates unfairly or has unintended consequences. In 1913 the deputation was told that the Chancellor sympathised with the League’s position, but that the change to separate taxation of married couples would be too costly. An outcome that sounds unfamiliar!

Although the League was finally dissolved a few months after women first obtained the vote, Ethel continued her fight for separate taxation of married couples. In 1919 she gave evidence at a Royal Commission on Income Tax. While her written arguments to the Commission are fluent and persuasive, in person her passion overcame her. When it became clear she was still resisting her taxes until she could pay them in her own name, the panel refused to take any of her arguments seriously.

In the end, it took until 1990 for married women to be taxed separately from their husbands, and until 2018 for the work of the women and men of the suffrage movement, tax resisters included, to be rightfully commemorated in Parliament Square. A badge of honour indeed.

Thanks to support from the ATT, a recording of Helen’s presentation on the League at a Women in Tax event to mark International Women’s Day is available to view on the ATT website. Her talk includes an explanation of the origins of the ship at sea on the League’s badge. Shorter extracts from the talk cover the imprisonment of Laurence Housman’s sister Clemence, the resistance of Princess Sophia Duleep Singh and some of the tax cases that Ayres Purdie took on behalf of the League.

Acknowledgements: *The author would like to thank the Women’s Library at the LSE for allowing access to the League’s archives.*

References: *Ethel Ayres Purdie: Critical Practitioner and suffragist, Stephen P Walker*