

Can't Pay, Won't Pay

# Can't Pay, Won't Pay

The Fight to Stop the Poll Tax

Simon Hannah

PLUTO  PRESS

First published 2020 by Pluto Press  
345 Archway Road, London N6 5AA

[www.plutobooks.com](http://www.plutobooks.com)

Copyright © Simon Hannah 2020

The right of Simon Hannah to be identified as the author of this work has been asserted by him in accordance with the Copyright, Designs and Patents Act 1988.

British Library Cataloguing in Publication Data

A catalogue record for this book is available from the British Library

ISBN 978 0 7453 4085 2 Hardback

ISBN 978 0 7453 4081 4 Paperback

ISBN 978 1 7868 0604 8 PDF eBook

ISBN 978 1 7868 0606 2 Kindle eBook

ISBN 978 1 7868 0605 5 EPUB eBook

This book is printed on paper suitable for recycling and made from fully managed and sustained forest sources. Logging, pulping and manufacturing processes are expected to conform to the environmental standards of the country of origin.

Typeset by Stanford DTP Services, Northampton, England

# Contents

<i>Preface</i>	ix
Introduction	1
1 A Brief History of Tax Resistance and Revolutions	4
2 Why a Poll Tax?	11
3 Scotland	30
4 Debates Over Strategy	43
5 The Resistance Begins	56
6 The Battle of Trafalgar (Square)	81
7 A Ragtag Army	90
8 Endgame	112
9 Social Movements, Class and Strategy	128
Conclusion: A System Shaken or Broken?	152
<i>Notes</i>	159
<i>Index</i>	169

# Introduction

‘In this world nothing can be said to be certain, except death and taxes.’  
Benjamin Franklin

In 1990 Trafalgar Square was witness to scenes of violence the like of which had not been seen in central London for a hundred years. It was a cry of sheer frustration and anger at the Conservative Government’s ‘flagship policy’ of the Community Charge – otherwise known as the Poll Tax. The tax was based on a simple principle: that everyone should pay the same for local services, ‘a duke as much as a bin man’ (or a waste disposal officer in today’s parlance). The Poll Tax was the pinnacle of the Thatcherite programme, the epitome of the New Right ideology. But it was subsequently described by Ivor Crewe and Anthony King in their 2013 book, *The Blunders of our Governments*, as ‘a colossal blunder. We might be tempted to call it the blunder to end all blunders.’<sup>1</sup> What went wrong?

It was not the riot alone that sank the flagship. It was a mass non-payment campaign, fought on council estates and in communities up and down Britain, which defeated the tax. Alongside the events in Trafalgar Square there were clashes with police outside council chambers, lobbying of councillors, community pickets outside homes to stop bailiffs, hundreds of court appearances, arguments with judges, and prisoner solidarity campaigns. It was the work of thousands of people collectively organising – against the wishes of the Labour Party and the trade union leaders – that achieved success.

The terror of another Poll-Tax-style rebellion remains even 30 years later. Since the Conservatives re-entered government in 2010 there have been several policies that have invited comparison with the ill-fated Community Charge. It is a common refrain for politicians and journalists to warn that some unpopular government measure will be the ‘next Poll Tax’. John Major and Gordon Brown both warned that Universal Credit could trigger a similar scale of fight back.<sup>2</sup> Writing for the BBC in 2014, Brian Taylor asked ‘Is the “bedroom tax” the new Poll Tax?’<sup>3</sup> Even

the RAC claimed 'another poll tax' was brewing when speed camera detection devices were banned in 2000.<sup>4</sup>

None of those government measures, however, provoked a mass popular response. The reason for that was obvious – the Poll Tax affected everyone, whereas changes to welfare benefits, for example, affect only those in receipt of such benefits. Whilst protests and campaigns can emerge from such measures, they lack the generalised nature of the resistance to the Community Charge.

This book is a historical account of the background to the Community Charge and how a mass movement defeated it. It will bring together policy analysis, arguments around the role of the official labour movement, critical appraisals of political tendencies like Militant, the anarchists and the rest of the far left, as well as the day to day work of campaigners, whether on protests or in the courtrooms.

There have been other accounts of the events surrounding the Community Charge, most of them written shortly after the tax was abolished. David Butler, Andrew Adonis and Tony Travers wrote an account of the Poll Tax from the perspective of Whitehall and its failure of governance. Militant activist Tommy Sheridan's account provided a sense of the movement seen through his eyes – an essential account, considering his role in the campaign. Maureen Reynolds, also a Militant member and treasurer of the All Britain Anti-Poll Tax Federation, produced a very useful report of her experiences, focused on the North West. From an anarchist perspective, Bristol-based Danny Burns's pamphlet *Poll Tax Rebellion* adds a helpful counter-balance to some of the mainstream left's narratives. The story presented in this book will bring all these threads together, from the machinations of Whitehall to the resistance on estates in places like Pollok.

The book starts from the view that the mass movement against the Poll Tax was a decisive factor in ending the policy. It examines the role of the campaign in the political backlash that led to Thatcher's resignation in November 1990. It also tackles some of the more difficult questions, such as why a mass movement that helped bring down Thatcher and abolish a hated tax still saw the Conservatives win the General Election in 1992. Alongside the authors of all the books, articles and pamphlets cited in the text I want to thank all the people who gave interviews, provided materials and photos as well as everyone who read draft chapters and gave feedback. Any errors are of course mine.

To provide some historical context for why the question of taxation is not a dry and boring subject but has, on occasion, sparked riots, revolts and revolutions, we will begin with a brief history of taxes and why people have refused them.

# A Brief History of Tax Resistance and Revolutions

Everyone complains about taxes: that they are too high, that other people should be paying more, or that tax revenue is not being properly spent by the government. Some people even complain that taxes exist at all – they think all government is tyranny and that we should be left to the tender mercies of the free market and our individual capacities. The concept of a government taking money from the people it rules over is, however, as old as government itself; indeed, it is what provides the financial basis for the political and administrative rulers of our lives. Many of the earliest tax revenues were not allocated on the basis of need, but were used to pay for military adventures or grand palaces for despots. Securing taxes from the lower orders often involved barbaric violence from armed men – the dreaded bailiffs – would arrive at your door and demand payment on behalf of the local lord or the king. For many people their only experience of government was this seizing of their money or goods as taxes.

This process was often bound up with religion too. The tithes you would pay to the church were bound up with a financial obligation to save your mortal soul – better to pay what little you had now than languish in hell for all eternity. In the Islamic states a special tax known as the *Jizyah* was levied on non-believers. In the Holy Roman Empire, Jews, who were considered the property of the Crown, had to pay an additional tax known as the *Leibzoll*. This was paid so that Jews would be ‘tolerated’ in European countries. It was still being levied in some places in the early nineteenth century. Others enjoyed a privileged position when it came to tax – the scribes of Ancient Egypt, for example, avoided conscription or hard labour in return for administering taxation on behalf of the pharaohs.

Because taxation is so bound up with the social and political order – it being the primary way in which people engaged with their rulers before the introduction of liberal democracy – it often throws into

sharp relief some of the contradictions at the heart of societies. Taxes are essentially a political question. As such, the question of taxation has on occasion caused massive social upheaval. The most famous example is that of Britain's American colonies. The British government wanted to assert its right to tax the colonies, extracting finance from them just as they extracted raw materials from colonial lands. When the government allowed the British East India Company to trade tea from England without customs tax, while imposing onerous taxes on American colonists (backed up by soldiers and warships), the pro-independence Sons of Liberty threw crates of tea into the sea at the Boston docks. In the 1770s, the slogan 'no taxation without representation!' expressed the colonists' anger at being subjects of a king and parliament over the sea while having no say in the laws governing their own communities. Thus began a revolutionary struggle for independence that culminated in the formation of what became the most powerful capitalist country in the world.

The British too have a long history of grievances against overbearing taxation. There is the famous legend of Lady Godiva, a noblewoman in the eleventh century who was so distressed by her husband's excessive taxation on the people that she begged him to reduce them. He agreed to do so only if she rode naked through the streets to prove her commitment to the cause. Sitting naked on a horse, her body shrouded only by her long hair, her act of public shame persuaded her husband to lower the taxes.

The English Civil War began in large part over a dispute between the Crown and Parliament over who could levy taxes and for what ends. It was a revolutionary struggle waged by the nascent British bourgeoisie, struggling against the stifling restrictions of the feudalist monarchy and seeking a degree of sovereignty over their own affairs. The resulting conflict changed the course of history and led to the only period in British history in which there was no monarch on the throne. As also illustrated by previous conflicts like the German Peasant War, the right to raise taxes is inseparable from the question of who has control – of who the ruling class is and what kind of state they can create.

Rebellions over tax collection were recorded in Worcester in 1041, in Scotland in 1725 (over taxes on malt) and across England in 1733, when Prime Minister Robert Walpole imposed an excise tax on goods which infuriated shopkeepers and traders. That particular crisis was again caused by Parliament needing to raise money for its wars as the

national debt was ballooning, meaning that more revenue streams had to be found. Since import and export tariffs on goods were usually raised at docks, this had the effect of encouraging smuggling on an almost industrial scale. In response, Walpole proposed excise duties that gave extensive powers of search and seizure to tax officials as they checked goods not at the port of entry but in warehouses or even shops. Petitions to MPs gave way to angry protests and the threat of a possible uprising, causing Walpole to withdraw the excise duties. Claiming that 'the act could not be carried into execution without an armed force, and that there would be an end of the liberties of England if supplies were to be raised by the sword',<sup>1</sup> Walpole only obscured the fact that throughout history tax collection has always ultimately been a question of force and power, just as government is more generally.

Another tax whose results can still be seen today was the Window Tax of 1696, an 'assessed tax' which was a way of squeezing the upper classes. The seventeenth-century gentry who flaunted their wealth with powdered wigs, male servants (far more expensive to keep than female servants) and large houses with many windows, found themselves taxed on all these items. Some thrifty well-to-do bricked up their windows to frustrate government officials. These bricked windows are a sight you can still see today in some parts of Britain.

Such examples aside, the burden of taxation has often fallen on those least able to pay. The early nineteenth century was dominated by issues around taxation, another symptom of the growing strength of the capitalist class and their struggles with the aristocratic landowners and their own working classes. The hugely expensive Napoleonic Wars had bled most people dry. The many resulting economic and social issues were compounded by the disastrous 1816 'year without a summer' (also known as 'eighteen hundred and starve to death'), when crops failed after the sun was blotted out by a volcanic eruption the year before in Indonesia. In addition, the Corn Laws – a mixture of tariffs and outright bans on imported grain – led to artificially high food prices, all to preserve the profits of the big landowners. In those days the majority of wages was spent on bread because it made up the bulk of working people's diets. The clamour for constitutional and political reform grew louder. The government responded with violent suppression: the riots at Spa Fields in 1816, and the Peterloo massacre of 1819.

The crop failures and high food prices led to an upsurge in the Radical Press – newspapers with an explicitly liberal message, usually paid for

by industrialists struggling against government policy that they felt favoured the landowners over the capitalist class. The government retaliated with a newspaper tax in 1815, intended to price such publications out of the hands of the urban poor. This led to the creation of ‘penny papers’: cheap mass-produced newspapers designed for popular consumption, the *Poor Man’s Guardian* being the most famous. Pioneering radical journalists like William Cobbett wrote disparagingly about the ‘tax-eaters’, the bloated and corrupt sinecures, who lavished money to ‘build new palaces and pull down others, and to pay loan-mongers and all that enormous tribe; and to be expended in various other ways not at all necessary to the well-being of the nation.’<sup>2</sup>

People fought back. The Anti-Corn Laws League (ACLL) was led by John Bright and Richard Cobden, one a liberal manufacturer, the other a Quaker and noted orator – some said the best of his day. Their campaign recruited mass forces, vying with the far more radical Chartist movement for support among working people. The Corn Laws were eventually repealed in 1846, representing a victory for the industrial classes and their free trade cause. The repeal brought cheaper food but also ushered in an economic boom which strengthened the forces of industrialisation and commercialisation in Britain.

For the purposes of this book, however, the most famous historical precedent for a Poll Tax (essentially a tax on people) in Britain occurred in 1377–81. The young Richard II imposed the new tax on everyone to help fund the Hundred Years War against France – at that point in its 43rd year. The Poll Tax was levied repeatedly, with the amount growing each year and the peasants’ ability to pay getting harder. More people were vanishing into the woods to become outlaws in order to escape the tax officials. A mass uprising saw peasant armies from Kent and Essex invade London, behead the king’s Chancellor and the Archbishop of Canterbury, and burn down the homes of the rich. The uprising was brutally put down and its leaders hung, drawn and quartered – the fate of all traitors to the Crown. However the fear that the uprising provoked in the ruling elites meant that the idea of a Poll Tax imposed on the masses was finished for over 600 years.

That is, until the Conservative government of Margaret Thatcher. It is a surprise, then, that by the time Thatcher came to consider the Community Charge in the 1980s, she had not learnt from history that it can be perilous to play around with taxes.

## The moral economy

Taxation is, in its simplest form, a political question of the redistribution of resources and wealth. Taxes presuppose some kind of money economy (or at least commodities that can be seized in kind) and the existence of a state with a bureaucracy that requires funds in order to operate. As a general rule, the more complex the state the more complex the tax arrangements. And as history demonstrates, the political question of taxation is one which derives both from the practical realities of the governing apparatus requiring funds and the philosophical basis of that apparatus. As human society developed and the concept of individual rights and social contracts became more commonplace, the idea of governing by consent and not by explicit force meant that taxation had to be carefully considered and calculated by the ruling classes. As a result taxes can be either *regressive*, based on onerous calculations over who should pay which target the poorest, or *progressive*, based on sliding scales linked to ability to pay or specifically targeted at the rich through wealth, capital or corporation taxes. Taxes at their worst involve the powerful bleeding dry the lower classes for their own designs, while at their best they lead to a degree of social cohesion based on the state paying for welfare and healthcare, an approach that became synonymous with European social democracy.

There are times, however, when the priorities and needs of people become dislocated from the legal framework of the ruling class. When that happens people decide their own rules on a community level. There is a popular term for this that both historians and sociologists like to use: the moral economy. This refers to the way that ethical questions govern everyday economic decisions ranging from consumerism to economic production itself. It might be part of the moral economy to steal, if you are starving. An early win, indeed arguably the key win for the Anti-Poll Tax movement, was to clearly embed opposition to the tax in the context of a moral economy, such that it became a *good and a right* not to pay it.

Edward P. Thompson writes about the role of the moral economy in *The Making of the English Working Class*, focusing chiefly on the importance of the apparently spontaneous outbreak of mass resistance and direct action. Thompson uses the example of bread riots in reaction to shopkeepers putting up prices during shortages to make more profit.

The intense anger about this tapped into ‘traditional’ forms of moral economy: that it is wrong to profiteer from poverty, that there are bonds of community more important than making some extra cash from desperate people. In Thompson’s words: ‘behind every such form of popular direct action some legitimising notion of right is to be found.’<sup>3</sup> Taking that as a starting point we can see that the Anti-Poll Tax movement also fostered a strong moral economy, harkening back to older traditions of popular resistance, and even invoking the near revolution of 1381. The notion of a *right* to refuse to pay an onerous tax became a material force in the minds of millions.

In such ways the question of fairness comes to dominate the national debate. People will generally put up with all manner of deprivations and suffering if they believe that it is somehow right to do so. Naturally what is considered fair over time changes as society moves to the left or the right on any given political question. In one context people may think it is fair to take in refugees and those suffering from oppression and wars abroad. In another context those same people might consider an influx of foreigners to be an outrage and a scandal. The same applies to the evolving social contract with the government.

Taxes are inevitably seen through this prism of fairness, in terms of the moral economy of whether it is right or just to pay a tax and who pays it. This is not to conceive of taxes in a simple liberal sense: in a bourgeois democracy the concept of fairness is a complex one, run through with class politics. Fairness in a class-based society is a complicated issue. Clearly, an economy that allows some people to get rich beyond any reasonable measure of need, while others are made homeless or rely on food banks, is not a ‘fair’ society. Nevertheless, ideologically, the notion that our capitalist society is rooted in human nature, and that our rulers have a right to rule while we have a right to vote for who rules us, is a hegemonic belief.

The taxation our rulers impose on us is a class question, but it is always mediated by the general sense of a just and right balance of responsibility. In the 1970s, income tax on the very rich was 83 per cent, a price that – it was argued – had to be paid for wealth redistribution and funding the welfare state. It was Thatcher’s great revolution (alongside Ronald Reagan in the United States) to rapidly reduce the top rate of income tax – today it stands at levels of around 20 per cent. The rich now believe that it is ‘unfair’ to ask them to pay more. This is why

tax dodging by corporations and tax evasion by the super-rich are politically charged issues – if they become too widespread they create a sense of unfairness and therefore begin to erode the legitimacy of the ruling class. The hegemony can falter and crack. As such, the first question to ask when it comes to a historical account of the Poll Tax is: why was the tax not considered fair?